

Registered number:
03966303
England and Wales

Hyperwave Ltd
Abbreviated Report and Accounts
31 December 2008

CLARKE DOWZALL & BALDING
6 OLD MAIN STREET
BINGLEY
WEST YORKSHIRE
BD16 2RH



Hyperwave Ltd (Registered number: 03966303)
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for the year ended 31 December 2008

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Hyperwave Ltd (Registered number: 03966303)
Chartered Accountants' Report
for the year ended 31 December 2008

**Chartered Accountants' Report to the directors on the unaudited
abbreviated accounts of Hyperwave Ltd**

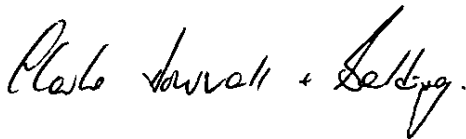
In accordance with the engagement letter dated 29 May 2009, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the abbreviated accounts of the company which comprise Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the abbreviated accounts that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of abbreviated accounts.

You have acknowledged on the balance sheet as at 31 December 2008 your duty to ensure that the company has kept proper accounting records and to prepare abbreviated accounts that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the abbreviated accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the abbreviated accounts.



Clarke Dowzall & Balding
Chartered Accountants
6 OLD MAIN STREET
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WEST YORKSHIRE
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Date: 24/11. 2009

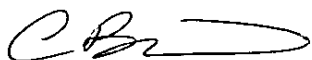
Hyperwave Ltd (Registered number: 03966303)
Abbreviated Balance Sheet
as at 31 December 2008

	Notes	2008 £	2007 £
Fixed assets	2		
Tangible assets		20,423	10,135
Current assets			
Debtors		800,457	689,814
Cash at bank and in hand		12,323	7,225
		812,780	697,039
Creditors: amounts falling due within one year		(357,734)	(428,369)
Net current assets		455,046	268,670
Total assets less current liabilities		475,469	278,805
Creditors: amounts falling due after more than one year		(419,861)	(1,416,234)
Net assets		55,608	(1,137,429)
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		55,607	(1,137,430)
Shareholders' funds		55,608	(1,137,429)

These annual accounts have not been audited because the company is entitled to the exemption provided by s249A(1) Companies Act 1985 and its members have not required the company to obtain an audit of these accounts in accordance with s249B(2). The directors acknowledge their responsibilities for ensuring that the company keeps accounting records that comply with s221 Companies Act 1985. The directors also acknowledge their responsibilities for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with s226 Companies Act 1985, and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.

Signed on behalf of the board of directors



Mr C Brice
Director

Approved by the board: 29 July 2009

Hyperwave Ltd (Registered number: 03966303)
Notes to the Abbreviated Accounts
for the year ended 31 December 2008

1 Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the year and the preceding year.

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover

Turnover represents amounts receivable for goods and services provided in the normal course of business, net of trade discounts, VAT and other sales related taxes.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment properties and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows:

Computer equipment	33% straight line
Fixtures, fitting & equipment	25% straight line

Pension costs

For defined contribution schemes the amount charged to the profit and loss account in respect of pension costs and other post-retirement benefits is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet. The assets of the scheme are held separately from those of the company in an independently administered fund.

2 Fixed assets

	Tangible Assets £	Total £
Cost		
At 1 January 2008	73,277	73,277
Additions	16,981	16,981
At 31 December 2008	90,258	90,258
Depreciation		
At 1 January 2008	63,142	63,142
Charge for the year	6,693	6,693
At 31 December 2008	69,835	69,835
Net book value		
At 31 December 2008	20,423	20,423
At 31 December 2007	10,135	10,135

Hyperwave Ltd (Registered number: 03966303)
Notes to the Abbreviated Accounts - continued
for the year ended 31 December 2008

3 Share capital - equity shares	2008 No. Shares	2008 £	2007 £
Authorised share capital:			
Ordinary	1,000	<u>1,000</u>	<u>1,000</u>
Allotted, called up fully paid share capital:			
Ordinary	1	<u>1</u>	<u>1</u>