REGISTERED NUMBER: SC225624 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 29 FEBRUARY 2012

FOR

BLUE CAT STUDIOS LTD.

BLUE CAT STUDIOS LTD. (REGISTERED NUMBER: SC225624)

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for the Year Ended 29 February 2012

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BLUE CAT STUDIOS LTD.

COMPANY INFORMATION
for the Year Ended 29 February 2012

DIRECTOR:	S Sheppard
SECRETARY:	Mrs K Sheppard
REGISTERED OFFICE:	9 Glasgow Road Paisley Renfrewshire PA1 3QS
REGISTERED NUMBER:	SC225624 (Scotland)
ACCOUNTANTS:	John M Taylor & Co Chartered Accountants 9 Glasgow Road PAISLEY Renfrewshire PA1 3QS

BLUE CAT STUDIOS LTD. (REGISTERED NUMBER: SC225624)

ABBREVIATED BALANCE SHEET
29 February 2012

	Notes	29.2.12 £	£	28.2.11 £	£
FIXED ASSETS					
Tangible assets	2		7,367		8,155
CURRENT ASSETS					
Stocks		1,000		1,000	
Debtors		933		495	
Cash at bank and in hand		8,120		11,061	
		10,053		12,556	
CREDITORS					
Amounts falling due within one year		1,700		2,139	
NET CURRENT ASSETS			8,353		10,417
TOTAL ASSETS LESS CURRENT LIABILITIES			15,720		18,572
PROVISIONS FOR LIABILITIES			-		156
NET ASSETS			15,720		18,416
CAPITAL AND RESERVES					
Called up share capital	3		2,000		2,000
Profit and loss account			13,720		16,416
SHAREHOLDERS' FUNDS			15,720		18,416

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 23 November 2012 and were signed by:

S Sheppard - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 29 February 2012

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents the total sale of services and studio hires .

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Equipment	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax
The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that they will be taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 March 2011	44,524
Additions	1,667
At 29 February 2012	46,191
DEPRECIATION	
At 1 March 2011	36,369
Charge for year	2,455
At 29 February 2012	38,824
NET BOOK VALUE	
At 29 February 2012	7,367
At 28 February 2011	8,155

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	29.2.12 £	28.2.11 £
2,000	Ordinary	£1	2,000	2,000

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.