

**BIG FISH FILMS (NI) LTD**  
**10 CHELTENHAM GARDENS**  
**BELFAST**  
**BT6 OHS**

Reg No : NI 605058

**ABRIDGED ACCOUNTS FOR THE YEAR ENDED 31st JANUARY 2017**

**Kearney & Co**  
**Chartered Accountants**  
**Suite 1, Fountain Centre**  
**College Street**  
**Belfast BT1 6ET**

**INDEPENDENT ACCOUNTANTS' REPORT ON THE UNAUDITED**  
**ACCOUNTS OF BIG FISH (NI) LTD**

As described on the Statement of Financial Position you are responsible for the preparation of the Abbreviated Accounts for the year ended 31st January 2017 and you consider that the company is exempt from an audit under the Companies Act 2006 Section 476. In accordance with your instructions, we have compiled these unaudited Abbreviated Accounts, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

**Date :**

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**Kearney & Co**  
**Chartered Accountants**  
**Suite 1, Fountain Centre**  
**College Street**  
**Belfast BT1 6ET**

**BIG FISH FILMS (NI) LTD**  
**ABRIDGED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31st JANUARY 2017**

	<b><u>2017</u></b>	<b><u>2016</u></b>
<b><u>FIXED ASSETS</u></b>		
Tangible Assets	2,188	2,918
Intangible Assets	250	250
	<u>2,438</u>	<u>3,168</u>
<b><u>CURRENT ASSETS</u></b>		
Debtors	78,892	13,936
Cash at Bank and in Hand	8,093	12,814
	<u>86,985</u>	<u>26,750</u>
<b><u>CURRENT LIABILITIES</u></b>		
Creditors:		
(Amounts falling due within one year)	12,915	10,085
Taxation and Social Security	12,437	2,758
	<u>25,352</u>	<u>12,843</u>
<b><u>NET CURRENT (LIABILITIES)</u></b>	<u>61,633</u>	<u>13,907</u>
	64,071	17,075
Creditors :		
(Amounts falling due after one year)	0	0
<b><u>TOTAL NET ASSETS</u></b>	<u>£64,071</u>	<u>£17,075</u>
<b><u>CAPITAL AND RESERVES</u></b>		
Called up Share Capital	100	100
Retained Earnings	63,971	16,975
<b><u>EQUITY SHAREHOLDERS FUND</u></b>	<u>£64,071</u>	<u>£17,075</u>

In preparing these financial statements :  
for the year ended 31st January 2017 the Company was entitled to exemption from audit  
under section 477 of the Companies Act 2006 relating to small companies.

**Directors Responsibilities:**

- (1) The members have not required the Company to obtain an audit of its accounts  
for the year in question in accordance with section 476,
- (2) The directors acknowledge their responsibilities for complying with the requirements  
of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions  
applicable to companies subject to the small companies regime.

Approved by the Directors :

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**Mr Kevin Jackson**  
**Director**

\_\_\_\_\_  
**Date**

**BIG FISH FILMS (NI) LTD**  
**NOTES TO THE ABRIDGED ACCOUNTS FOR THE YEAR ENDED**  
**31st JANUARY 2017**

**1. PRINCIPLE ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Big Fish Films (NI) Ltd is a company incorporated in Northern Ireland.

The company's financial statements have been prepared in compliance with the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") as it applies to the financial statements of the company for the year ended 31st January 2017.

The company transitioned from previously extant UK GAAP to FRS 102 as at 1st February 2016. The transition has had no effects on the reported financial position or prior financial position.

**(a) Basis of Preparation**

The financial statements have been prepared in accordance with accounting standards comprising the Companies Act 2006. Accounting standards generally accepted in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants and issued by the Accounting Standards.

**(b) Turnover**

Turnover is stated net of Vat and similar taxes and derives from the production of work falling within the company's ordinary activities.

**(c) Profit Before Taxation**

The profit before taxation has been arrived at after giving effect to all transactions reflecting production activities during the year. It is the company's policy to show separately any material exceptional profits or losses.

**(d) Fixed Assets**

Fixed Assets are stated at cost.

Depreciation of the Fixed Assets is calculated to write off the net cost over their estimated useful lives, by the reducing balance method at the following rates:

Fixtures, Fittings and Equipment	20% per annum
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**BIG FISH FILMS (NI) LTD**

**NOTES TO THE ABRIDGED ACCOUNTS FOR THE YEAR ENDED**  
**31st JANUARY 2017**

[Note 1 continued]

(g) **Deferred Taxation**

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing difference arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is recognised on all timing differences at the reporting date except for certain exceptions. Unrelieved tax losses and other deferred tax assets are only recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

2. **SHARE CAPITAL**

**AUTHORISED**

100 Ordinary Shares of £1 each

**2017**      **2016**

100      100

**ALLOTTED, ISSUED AND FULLY PAID**

100 Ordinary Share of £1

100      100

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.