

**REGISTERED NUMBER: SC149628 (Scotland)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017**

**FOR**

**THE CATALYST (ABERDEEN) LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**THE CATALYST (ABERDEEN) LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2017**

**DIRECTOR:** J Ross

**SECRETARY:** Mrs V Ross

**REGISTERED OFFICE:** Broomfold  
Westfield Road  
Inverurie  
Aberdeenshire  
AB51 3QX

**REGISTERED NUMBER:** SC149628 (Scotland)

**ACCOUNTANTS:** Fyfe Moir & Associates  
58 Queens Road  
Aberdeen  
Grampian  
AB15 4YE

**THE CATALYST (ABERDEEN) LIMITED (REGISTERED NUMBER: SC149628)**

**BALANCE SHEET  
31 MARCH 2017**

	Notes	31.3.17 £	£	31.3.16 £	£
<b>FIXED ASSETS</b>					
Tangible assets	3		238		297
<b>CURRENT ASSETS</b>					
Debtors	4	783		895	
Cash at bank		<u>194</u>		<u>278</u>	
		977		1,173	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>1,013</u>		<u>1,458</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(36)</u>		<u>(285)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			202		12
<b>PROVISIONS FOR LIABILITIES</b>	6		<u>6</u>		<u>8</u>
<b>NET ASSETS</b>			<u>196</u>		<u>4</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		100		100
Retained earnings	8		<u>96</u>		<u>(96)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>196</u>		<u>4</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 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 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 13 November 2017 and were signed by:

J Ross - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

**1. STATUTORY INFORMATION**

The Catalyst (Aberdeen) Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

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

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2017

3. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2016 and 31 March 2017	<u>32,532</u>	<u>1,408</u>	<u>33,940</u>
<b>DEPRECIATION</b>			
At 1 April 2016	32,235	1,408	33,643
Charge for year	<u>59</u>	<u>-</u>	<u>59</u>
At 31 March 2017	<u>32,294</u>	<u>1,408</u>	<u>33,702</u>
<b>NET BOOK VALUE</b>			
At 31 March 2017	<u>238</u>	<u>-</u>	<u>238</u>
At 31 March 2016	<u>297</u>	<u>-</u>	<u>297</u>

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Trade debtors	425	240
Directors' current accounts	-	132
Tax	33	33
Prepayments and accrued income	<u>325</u>	<u>490</u>
	<u>783</u>	<u>895</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Trade creditors	14	390
Tax	432	318
Directors' current accounts	27	-
Accrued expenses	<u>540</u>	<u>750</u>
	<u>1,013</u>	<u>1,458</u>

6. PROVISIONS FOR LIABILITIES

	31.3.17 £	31.3.16 £
Deferred tax	<u>6</u>	<u>8</u>
		Deferred tax
		£
Balance at 1 April 2016		8
Accelerated capital allowances		<u>(2)</u>
Balance at 31 March 2017		<u>6</u>

**THE CATALYST (ABERDEEN) LIMITED (REGISTERED NUMBER: SC149628)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2017**

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.17 £	31.3.16 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

**8. RESERVES**

	Retained earnings £
At 1 April 2016	(96)
Profit for the year	792
Dividends	<u>(600)</u>
At 31 March 2017	<u>96</u>

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.