REGISTERED NUMBER: SC149628 (Scotland)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

FOR

THE CATALYST (ABERDEEN) LIMITED

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FOR THE YEAR ENDED 31 MARCH 2018

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2018

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 2018

	Notes	31.3.18 £	£	31.3.17 £	£
FIXED ASSETS					
Tangible assets	3		190		238
CURRENT ASSETS					
Debtors	4	698		783	
Cash at bank		54		194	
		752		977	
CREDITORS					
Amounts falling due within one year	5	863		1,013	
NET CURRENT LIABILITIES			(111)		(36)
TOTAL ASSETS LESS CURRENT LIABILITIES			79		202
PROVISIONS FOR LIABILITIES	6		4		6
NET ASSETS			75		196
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Retained earnings	8		(25)		96
SHAREHOLDERS' FUNDS			75		196

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 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 16 October 2018 and were signed by:

J Ross - Director

The notes form part of these financial statements

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.

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3. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2017 and 31 March 2018	32,532	1,408	33,940
DEPRECIATION			
At 1 April 2017	32,294	1,408	33,702
Charge for year	48	-	48
At 31 March 2018	32,342	1,408	33,750
NET BOOK VALUE			
At 31 March 2018	190	-	190
At 31 March 2017	238	-	238

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18 £	31.3.17 £
Trade debtors	-	425
Tax	33	33
Prepayments and accrued income	665	325
	698	783

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18 £	31.3.17 £
Trade creditors	13	14
Tax	-	432
Directors' current accounts	310	27
Accrued expenses	540	540
	863	1,013

6. PROVISIONS FOR LIABILITIES

	31.3.18 £	31.3.17 £
Deferred tax	4	6

	Deferred tax £
Balance at 1 April 2017	6
Accelerated capital allowances	(2)
Balance at 31 March 2018	4

continued...

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.18 £	31.3.17 £
100	Ordinary	£1	100	100

8. RESERVES

	Retained earnings £
At 1 April 2017	96
Deficit for the year	(121)
At 31 March 2018	(25)

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.