

Company registration number: 3689561

Charity registration number: 1075892

# Catalyst Support Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2017



**The Queen's Award  
for Voluntary Service**

Roffe Swayne  
Ashcombe Court  
Woolsack Way  
Godalming  
Surrey  
GU7 1LQ

# Catalyst Support Limited

## Contents

Reference and Administrative Details	1
Chairman's Report	2
Chief Executive's Statement	3
Report of the Directors and Trustees	4 to 11
Statement of Trustees' Responsibilities	12
Independent Auditors' Report	13 to 14
Consolidated Statement of Financial Activities	15 to 16
Consolidated Balance Sheet	17
Balance Sheet	18
Consolidated Statement of Cash Flows	19
Notes to the Financial Statements	20 to 33

# Catalyst Support Limited

## Reference and Administrative Details

### **Patron**

Lady O'Connor DL

### **Chairman**

Peter Wallis

### **Other Trustees**

Susan Bowen  
Keith Deane  
Katharine Mills  
Elizabeth Grant  
Kirsty Collier  
Warren Rockett  
Jane Winstone

### **Secretary**

David Cunningham

### **Registered Office and Principal Address**

14 Jenner Road  
Guildford  
Surrey  
GU1 3PL

### **Company Registration Number**

3689561

### **Charity Registration Number**

1075892

### **Solicitors**

Clyde & Co  
Beaufort House  
Chertsey Street  
Guildford  
Surrey  
GU1 4HA

### **Bankers**

Barclays Bank plc  
Camberley  
Surrey  
GU15 3RQ

### **Auditor**

Roffe Swayne  
Ashcombe Court  
Woolsack Way  
Godalming  
Surrey  
GU7 1LQ

## **Catalyst Support Limited**

### **Chairman's Report for the Year Ended 31 March 2017**

I am writing this annual report in the shadow of the death of our CEO, Haydn Morris, following a serious accident suffered recently and all our thoughts and condolences are with his wife, Lauren, and his family. In the period during which he has been our CEO, we have experienced significant growth and expansion and he has contributed so much to this, through his very original thinking and determined leadership of CATALYST. Haydn had been at the heart of CATALYST's activities, in terms of identifying new opportunities, strengthening relations with commissioners and, of course, in helping our clients.

Over the past twelve months, CATALYST has had a good year and we remain well balanced and able to field all the challenges with which we have been faced. In the modern charity world, nothing is ever static. Our commissioners have had to react to their own funding changes with invariably it seems, cuts. We and they have had to adjust to these while, at the same time, keeping faith with the core of our work, our clients, whose continued needs are at the heart of everything we do. CATALYST had been able to respond to all these requirements and new demands admirably. The strength of CATALYST lies in its ultimate responsibility to its clients. CATALYST has broadened the range of its activities and we look forward to a further deepening of this work.

Looking to the future, we see no end to the challenges we face. By the time this report is published, we shall have a new government. It is likely that the charity sector will continue to feel the effects of pressure on government finances. The charity sector, in general, remains a critical element in treating the needs of the people. In its sector, CATALYST will continue to do all it can to help those who, for one reason or another, find themselves left behind or struggling with modern society. We have already made some significant progress in broadening the sources of funding and this process must continue as traditional streams of finance have become more straitened.

Finally, I would like to express our thanks to staff and volunteers of CATALYST who continue to work so wonderfully well, no matter what is thrown at them, whether it be from the challenges of clients or the new demands put on them as a result of financial and structural changes. Thank you all so much, because without you CATALYST could not survive.

**Peter Wallis  
Chairman  
Catalyst Support Limited**

## **Catalyst Support Limited**

### **Chief Executive's Statement for the Year Ended 31 March 2017**

#### **Acting Chief Executive's Statement**

The privilege of writing this report is overshadowed by the recent death of the Chief Executive of CATALYST, Haydn Morris. Whilst I will be leading the charity through an ever-changing environment and austerity cuts, the staff and volunteers will be very much at the forefront of my mind in supporting them to continue the good work that has been laid down by Haydn. It has been heart-warming to receive so many offers of support from our stakeholders through this period which can only stem from the impact partnership working has had and can only strengthen the bonds that have been built. I will strive to develop the legacy which he has given the organisation.

The year has been balanced, with cost savings having to be found to support the funding cuts being placed on Surrey commissioners and the tendering for existing and new areas of work. I am pleased to say that the austerity measures placed upon us saw no loss in staff numbers and I am proud to say how receptive to change the staff and volunteers are within CATALYST, enabling us to innovate and meet the variations agreed to services. During this period we have tendered for existing work in mental health services and I am pleased to say we have been successful in being awarded the continuation of services as well as developing in a new part of the county, North West Surrey. This will give CATALYST the opportunity to be creative in the delivery of the work it provides and integrate our staff to deliver a seamless service to a wide range of people who are often faced with difficult day to day challenges.

We are extremely grateful to all those who invest in us and fully recognise that we need to play a part in stakeholders' efforts to meet the financial challenges ahead. I am pleased to say that we have been able to show that we offer exceptional value for money, as does so much of the not for profit sector. Financial change that affected our ability to help people to make huge life changes would be regrettable and we have so little room to reduce overheads, as we spend a large proportion of our income on staff involved in delivery.

Currently we work with people who have mild and moderate to severe mental health issues with or without accompanying drug or alcohol use as well as those for whom their desire to change stems from their single use of substances. We also deliver services aimed much more at helping our society to become a healthier population, striving to reduce isolation and stigma in order to facilitate this aim. We work with all partner agencies from within the health sector in a drop-in, counselling, group and outreach format. We maintain professional standards of confidentiality and share information where statutorily required or where the owner of the information desires.

The vision for the year ahead will be to strengthen the work we do, being at the forefront of the field going into a major tender process and looking at new areas for the Charity to place themselves. My work at this time will be around good governance, leadership and being in a viable financial position to continue the work of CATALYST.

None of this is possible without the commitment and resourcefulness of our staff and volunteers and of course to those people who come to us, often in so much distress, and leave again feeling more able to take on the path ahead.

Thanks to everyone involved.

**Sue Murphy  
Acting Chief Executive Officer  
Catalyst Support Limited**

# Catalyst Support Limited

## Report of the Directors and Trustees for the Year Ended 31 March 2017

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of the 'Accounting and Reporting by Charities': Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015).

### **OBJECTIVES AND ACTIVITY**

Catalyst Support Limited works with people with issues around drugs and alcohol and with those with emotional and wellbeing issues, to improve their lives in terms of stability, performance and wellbeing. We measure much of this improvement using various tools such as the Outcome Star as well as national data collecting systems. (Please note that all data is anonymous.)

We have an integrated outreach team across most of the county which incorporates work with people suffering drug, alcohol and mental health problems with the aim of reducing harm to themselves and the community.

We have a counselling service which seeks to help people to deal with the traumas which have led them to be suffering from issues with drugs, alcohol and wellbeing. This service provides groups for friends, families and carers.

All projects are funded through donations, contract work (Surrey County Council, Public Health and NHS) and the Big Lottery Fund.

However a major part of the work that Catalyst Support Limited delivers is due to our dedicated and resourceful volunteers who work hard to provide extra additional support which is rarely funded, such as music workshops, group work, football, and who help to maintain our premises. Our subsidiary social enterprise company, Alpha Extreme Services Limited, is involved with extreme cleans and working with challenging and vulnerable people and this too is aided by volunteer involvement.

### **OUR MISSION**

#### Our Purpose

Catalyst works to alleviate damage to and promote the health and wellbeing of people in Surrey and the surrounding areas affected by trauma. This includes drug and alcohol problems and mental health and emotional wellbeing issues such as depression, stress and anxiety.

#### Our Vision

To offer non-medical interventions to increase an individual's resilience and skillset, enabling them to change and grow. To achieve this our values are:

- to listen;
- to welcome people into a collaborative partnership;
- to believe in the ability to change;
- to believe that how help is offered is as important as the help itself;
- to believe in the whole person.

# Catalyst Support Limited

## Report of the Directors and Trustees for the Year Ended 31 March 2017

### PROJECTS

#### **Integrated Support in Surrey (ISIS)**

This service is an integrated approach to working with people who have drug and alcohol problems and either need brief intervention work or much more long term work around a complex and problematic presentation. This service also works with and for people who benefit from an educational group-work approach to change. The contract is both very wide-ranging and also very precise as people have to fulfil very exact criteria and this does throw up some challenges, and perhaps inevitably the service has become very much over used by people who present with complex needs.

#### **Community Connections/The Welcome Project**

Having fulfilled the full 4 year term of its contract by the end of March 2017 Community Connections was recommissioned in January 2017 for a new term beginning on 1 April 2017. The service was evaluated as having delivered excellent outcomes and value. In addition to our current areas we were also awarded North West Surrey and have opened new premises in Staines to manage this area. The success of the Safe Havens has also made national news this last year and we have been responsible for the management of two more out of hours crisis services during the year - we have continued our work in the Aldershot Safe Haven and have now merged the Camberley Safe Haven with Aldershot. We also have two other Safe Havens in Guildford and, since 1 April 2017, in Woking, where we are working in conjunction with our Community Connection Partners. These Safe Havens offer an excellent way for people to engage more appropriately during mental health crisis rather than with A&E departments.

#### **Community Incident Action Groups (CIAG)**

As we reported last year the funding for our CIAG groups ceased at the end June 2016.

#### **Reach Out Counselling**

We have continued our counselling work with the 4 year funding from The Big Lottery Fund. In the first complete year to August 2016 we had 473 individual users who had either completed or were in or waiting for counselling, as well as 233 friends and family receiving counselling or support. We are providing nearly 100 hours of counselling per week across 13 venues in 11 boroughs in the County.

The aims of the project are to offer one to one counselling for clients that are having or have had problems with drugs or alcohol as well as their friends, family or carers and to develop support groups for friends, family and carers who are supporting someone experiencing problems with drugs and alcohol.

Longer term the outcomes of the project will seek to support and reduce the need for services by:

- Improving mental health and social functioning
- Improving resilience through better knowledge and understanding of addiction
- Reducing isolation and stigma and improving confidence and self esteem
- Offering voluntary positions for beneficiaries to provide education, support and advice and feedback in the community
- Developing sustainable family relationships

## **Catalyst Support Limited**

### **Report of the Directors and Trustees for the Year Ended 31 March 2017**

#### **PROJECTS (CONTINUED)**

##### **Alpha Extreme Services Limited (AES)**

Alpha Extreme Services has continued to grow with turnover up over 18%.

AES provides complex social support work to people who will not engage with, or are too risky for statutory services to engage with or for those people who require a different sort of approach. These activities range from maintenance work with people who have longer term needs through to one off pieces of work to help someone get out of a difficult place. Alpha has moved premises and now employs additional staff both on a sessional and full time basis. AES will continue to increase the opportunities for Catalyst Support to obtain new work in future years.

##### **Peer Mentoring**

Catalyst has developed a Peer Mentoring programme in conjunction with Change, Grow, Live to offer people at an advanced stage of their recovery training to use their personal experience and knowledge to inspire others starting out on their treatment journey. They are required to be non-judgemental and able to listen to and treat clients from all backgrounds with dignity and respect. They receive the training of an NVQ level 2 in peer mentoring, personal supervision and a personal action plan. Once trained they are offered a suitable placement with Catalyst or a partner organisation.

#### **ACHIEVEMENTS AND PERFORMANCE**

We contribute to the countywide data collection system run by the National Treatment Agency and perform very well in comparison to similar services. Surrey County Council has been forced to reduce funding in all areas, by the cutback in government resources, none more so in than in the area of benefits and charity support. We are continuing to work with them to provide the most suitable and appropriate support to our clients.

As mentioned above the most valuable feedback comes from our clients who all (where appropriate) complete an Outcome Star which measures performance and improvement.

The Charity achieves these objectives by employing strategies which include the provision of a range of services which are intended to address, with high quality support, the problems arising from drug and alcohol misuse. The Charity also focuses on steps to limit the harm which comes from the abuse of drugs and alcohol and works towards applying national standards of service and the implementation of the National Occupational Standards relevant to such activities. The Charity works in partnership with other agencies, where appropriate, to secure the widest range of services in order to serve those in the community who have need of such services.

##### **Strategy**

At each Board meeting the management and operational services provided by Catalyst are reviewed against the longer-term and short-term strategic vision of the organisation. In most instances the determining factor which drives the charities operational success is the ability to secure funding for its activity based upon researched and opportunistic proposal from the Senior Management Team for services suitable to be provided by the charity. During 2017-18 work will be undertaken by the Senior Management Team and Trustees to complete a new three to five year strategic plan.

## **Catalyst Support Limited**

### **Report of the Directors and Trustees for the Year Ended 31 March 2017**

#### **ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

##### **Investments**

Catalyst Support Limited does not invest as a charity other than the deposits which it retains in accordance with its reserves policy. Catalyst Support Limited seeks funds, principally from the statutory sector, in order to undertake its activities. Catalyst Support Limited also seeks charitable contributions from other charities, the public and government or quasi government organisations.

##### **Policies**

The Trustees have worked closely with the Senior Management Team in order to develop a code of policies suitable for the Charity's operations. These cover a wide range of issues and are the subject of frequent review. Catalyst Support Limited employees receive information about the Charity's policies at induction and when any significant change in policy takes place this is the subject of briefing and is promulgated through the use of the Charity's intranet.

The majority of the Charity's income is based on commissioned services where the commissioning body utilises a service level agreement to specify the services which are to be provided by Catalyst Support Limited. The service level agreement will also include key performance indicators and standards by which the performance of Catalyst Support Limited is to be monitored. There are regular, at least annual, meetings with each commissioning body in order to report upon and review the Charity's performance.

##### **Measure of outcomes**

Catalyst Support Limited has introduced across all of its projects an ability to measure outcomes of its services which is used for the purpose of training, reporting to commissioners and improvement of services. These outcomes are measured across a number of metrics including the number of clients engaged with, the effectiveness of the service provided to clients and the ultimate outcome of the involvement of that client with Catalyst Support Limited. The measures of outcomes demonstrate that Catalyst Support Limited is achieving the objectives set out in its service level agreements.

##### **Locations**

Catalyst Support Limited operated during the year from two principal locations, in Guildford and Woking.

In addition Catalyst Support Limited has four offices strategically located around Surrey, in Redhill, Camberley, Walton and Godalming.

##### **Employees**

The number of employees of the Charity has remained fairly constant during the year. At the start of the year 54 staff were employed, while we had 61 staff at the end of the year. Catalyst Support Limited seeks to provide employees with a challenging and rewarding employment and the Trustees consider that the Senior Management Team has secured a first rate group of employees who help to deliver the services that the Charity provides. Employee costs are the largest element of Catalyst Support Limited expense. It is recognised by the Trustees and the Senior Management Team that providing value for money and consistency of service is dependent upon the effective deployment and quality of its employees. By utilising its employee policies, Catalyst Support Limited seeks to develop and improve its employees. Employees of Catalyst Support Limited are eligible to join a company funded pension scheme.

## **Catalyst Support Limited**

### **Report of the Directors and Trustees for the Year Ended 31 March 2017**

#### **ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

##### **Public benefit**

The Directors confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit.

#### **PLANS FOR THE FUTURE**

- We are looking to increase the work we do with people who are suffering from low level mental health problems (wellbeing) such as depression, anxiety and a wide variety of similar issues.
- We are looking to improve our relations with other charities and statutory services with a view to producing a much more integrated approach to person care.
- We are looking to increase our capacity to involve volunteers in our work.
- We are looking to promote the idea of Social Return on Investment as a means of demonstrating value for money.

We are also producing a much more detailed breakdown of our aims, objectives and rationale for people who want to know much more.

##### **Risk Factors**

There are a number of issues which are potentially risks which could affect Catalyst Support Limited. The Trustees and the Senior Management Team monitor these as closely as possible in accordance with our risk management arrangements. It is envisaged that only a serious and enduring issue outside the control of the Trustees and the Senior Management Team would be likely to cause serious damage to the operations and financial stability of Catalyst Support Limited.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

Catalyst Support Limited is a charitable company limited by guarantee incorporated on 21 December 1998 with company registration number 3689561. Catalyst Support Limited was registered as a charity on 9 June 1999, under registered charity number 1075892.

The Charity was established under a Memorandum of Association which established the objects and powers of the Charity and is governed under its Articles of Association.

All the Trustees are members and as the Charity is limited by guarantee and has no share capital, the obligation of the Trustees is limited to a £10 contribution if the Charity is wound up.

##### **Trustees**

The Trustees are also directors for the purposes of company and charity law. Whilst Catalyst has a strong trustee board, with a varied and appropriate skill base, the Board recognises the importance of having trustees that reflect the charity's needs and the wider community in which the charity operates. The Trustees undertake recruitment by a mixture of advertising and personal or professional contacts. There is no time or upper age limit for holding an appointment as Trustee.

## Catalyst Support Limited

### Report of the Directors and Trustees for the Year Ended 31 March 2017

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Trustees (continued)

Upon appointment a trustee induction programme is arranged and the new Trustee will also be encouraged, along with other Trustees, to seek suitable further training from time to time in order to assist Trustees to continue effectively to carry out their role. This may be arranged using external resources or managed within Catalyst Support Limited. The Trustees have at least one group training session per year.

The Trustees meet approximately quarterly, in a structured meeting which includes members of the Senior Management Team of the Charity for appropriate parts of the meeting.

None of the Trustees received, directly or indirectly, any remuneration from the Charity in the year.

The Trustees shown below have held office during the whole of the period from 1 April 2016 to date of this report are:

Peter Wallis (Chairman)  
Susan Bowen  
Kirsty Collier  
Keith Deane  
Elizabeth Grant  
Katharine Mills  
Warren Rockett  
Jane Winstone

##### Senior Management Team

The Trustees have delegated day to day responsibility for the management of the Charity's obligations and the provision of its services to a Chief Executive Officer. The Chief Executive Officer is responsible for ensuring that the Charity's operations are properly organised so it delivers its services and that the key performance indicators established by the Trustees or the relevant service level agreement are met. The Chief Executive Officer has, with the Trustees' approval, created a management structure to achieve this.

The Senior Management Team is:

Haydn Morris	Chief Executive Officer - (deceased 1 June 2017)
David Cunningham	Finance Manager
Gus MacKenzie	Director of Operations
Susan Murphy	Deputy Chief Executive Officer – (Acting CEO from 2 June 2017)
Gary Ochoa- Fagan	Director of Alpha Extreme Services Limited
Moira Robertson	Practice Manager
Jane de la Rosa	Communications and Fund Raising Manager – (joined SMT January 2017)

In turn the Chief Executive Officer has created a structure for each of the Charity's projects which allows delegation of responsibility for the delivery of the services on those respective projects to a manager and support staff employed by Catalyst Support Limited.

# Catalyst Support Limited

## Report of the Directors and Trustees for the Year Ended 31 March 2017

### STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

#### **Volunteers**

The Charity benefits from the work of a very experienced and highly trained group of Volunteer Counsellors who deliver the Charity's Reach Out Counselling project and other projects where appropriate. All such volunteers are trained and qualified where appropriate with relevant professional bodies. Much of the training has been provided by Catalyst Support Limited which is itself an accredited training body for counsellors. Volunteers also have roles in the delivery of activities of The Welcome Project and on occasions with some aspects of the main office function. These people are supported by a Volunteer Services Co-ordinator.

#### **Risk Management**

The Trustees and the Senior Management Team are fully engaged with appropriate risk management assessments for all activities and operations of Catalyst Support Limited. Appropriate procedures are in place in regard to assessment of risk at Trustee level and in regard to each level of the Charity's operations. The Trustees and the Senior Management Team from time to time take the opportunity to test the effectiveness of the risk appraisal systems used by Catalyst Support Limited. Regular reports in regard to risks concerning operational, health and safety and financial issues are provided at Trustee meetings.

### FINANCIAL REVIEW

The detailed financial statements relating to the activities of Catalyst Support Limited are contained in this Report.

#### **Current Financial Position**

The Trustees consider that, for the scale of its current operations and having regard to its operational, employee and community obligations, the financial position of Catalyst Support Limited is sound and satisfactory. Much of the income of Catalyst Support Limited currently comes from statutory sources such as Surrey County Council, Local Borough Councils and The Big Lottery Fund. Specific service and short term project grant income is treated as restricted funds in the accounts; the majority of that type of funding is received and expended within the same financial year.

#### **Financial Policies**

Financial policies approved by the Trustees are strictly enforced within Catalyst Support Limited both at the management level and with regard to employees. Expenditure is carefully monitored against budget and quarterly reports of performance against budget are provided to Trustees. Information on particular projects reports is provided to the managers of those projects and to the Senior Management Team on a quarterly basis. During the year there have been no apparent breaches of Catalyst Support Limited financial policies.

#### **Reserves**

The Trustees have developed and adopted a reserves policy for the Charity. This recognises that the objectives of the Charity requiring the delivery of services must be the prime focus for use of funds but that the obligations of the Trustees to staff, volunteers and commissioners require that a prudent position is taken in case of financial stress on the Charity. The Trustees have, therefore, chosen to implement the policy and measure the appropriate level of reserve by reference to the certainty of the Charity's income.

## **Catalyst Support Limited**

### **Report of the Directors and Trustees for the Year Ended 31 March 2017**

#### **FINANCIAL REVIEW (CONTINUED)**

##### **Reserves (continued)**

The majority of the Charity's income arises from contracts under which Catalyst Support Limited is commissioned to provide various services for the benefit of the residents of Surrey. These contracts are in the form of service level agreements, signed by the commissioning body (usually a statutory body, government agency or quasi-governmental organisation funded by local or central government) and Catalyst Support Limited. Under these contracts, which run for various lengths of time, the commissioning body is obliged to provide at least six months' notice before terminating the contract other than at the intended date. The Trustees believe that this notice period, provides an effective safe period in which the Charity could reorganise in order to redeploy or reduce its resources in such circumstances.

Because not all its contracts are in this form, some having less notice or being different in other ways, and because of the cash obligations inherent in running an operation of this kind, the Trustees have considered it prudent to maintain a limited reserve to support the Charity's needs against risks which, though unlikely, are possible. The level recognises the Trustees' determination that the funds with which the Charity is entrusted shall be used for their intended purpose.

The Charity needs to enable it to meet its charitable obligations should there be an unexpected revenue shortfall.

At 31 March 2017, the Charity's restricted and unrestricted reserves totalled £451,628. The reserves have been brought back to the level of reserves required by the Trustees.

Free and undesignated reserves at 31 March 2017 amounted to £305,704 being the amount of the unrestricted general fund of £337,601 less £31,897 used to fund unrestricted fixed assets and thus not available to be spent. Trustee Directors have approved a policy of aiming to maintain a level of free reserves in the range of 2 to 3 months of expenditure being approximately £332,000 to £498,000 based on current levels of expenditure. Restricted reserves total £91,369.

##### **Principal Funding Sources**

As disclosed above the principal funding sources for the Charity arise under the service level agreements it has entered into with commissioning bodies. For the two largest, by value per annum, of these contracts effective during the year, the commissioners were:

Surrey County Council  
The Big Lottery Fund

##### **Transparency of Costs**

The Charity's Senior Management Team, supported by the Trustees, have sought to manage the Charity's expenses and income in such a way that commissioners can readily see the value which is generated by Catalyst Support Limited activities in order to meet their commissioned objectives. Each project is carefully analysed in order to understand the balance of costs as between different employees, accommodation and support. All such information is provided to managers of the projects in order that they can be aware of the expense which is being incurred and ensure that the services required of Catalyst Support Limited are available in order to meet the obligations contained under each service level agreement contract.

## **Catalyst Support Limited**

### **Statement of Trustees' Responsibilities**

#### **Statement of Trustees Responsibilities**

The Trustees (who are also the directors of Catalyst Support Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Statement as to Disclosure of Information to Auditors**

So far as The trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

#### **AUDITORS**

The auditors, Roffe Swayne, will be proposed for re-appointment at the forthcoming Annual General Meeting.

#### **ON BEHALF OF THE BOARD:**

Peter Wallis - Chairman

28 July 2017

## **Catalyst Support Limited**

### **Independent Auditors' Report to the Trustees of Catalyst Support Limited**

We have audited the financial statements of Catalyst Support Limited for the year ended 31 March 2017, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Consolidated Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charitable company's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 4), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed auditor under section 151 of the Charities Act 2011 and report in accordance with this Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on the financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

## **Catalyst Support Limited**

### **Independent Auditors' Report to the Trustees of Catalyst Support Limited**

#### **Matters on which we are required to report by exception**

In light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Annual Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate and sufficient accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Roffe Swayne  
Registered Auditors &  
Chartered Accountants  
Eligible to act as an auditor in terms of  
Section 1212 of the Companies Act 2006  
Ashcombe Court  
Woolsack Way  
Godalming  
Surrey  
GU7 1LQ

15 August 2017

## Catalyst Support Limited

### Consolidated Statement of Financial Activities for the Year Ended 31 March 2017 (Including Consolidated Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	15,017	810	15,827
Charitable activities	3	269,527	1,518,718	1,788,245
Investment income	4	20	-	20
Other income	5	344,780	-	344,780
Total Income		<u>629,344</u>	<u>1,519,528</u>	<u>2,148,872</u>
<b>Expenditure on:</b>				
Charitable activities	6	(229,209)	(1,486,910)	(1,716,119)
Other expenditure	7	(318,524)	-	(318,524)
Total expenditure		<u>(547,733)</u>	<u>(1,486,910)</u>	<u>(2,034,643)</u>
Net income		81,611	32,618	114,229
Transfers between funds		(32,080)	32,080	-
Net movement in funds		49,531	64,698	114,229
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>310,728</u>	<u>26,671</u>	<u>337,399</u>
Total funds carried forward	21	<u>360,259</u>	<u>91,369</u>	<u>451,628</u>

## Catalyst Support Limited

### Consolidated Statement of Financial Activities for the Year Ended 31 March 2016 (Including Consolidated Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2016 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	20,608	310	20,918
Charitable activities	3	106,111	1,519,994	1,626,105
Investment income	4	78	-	78
Other income	5	290,663	-	290,663
Total Income		<u>417,460</u>	<u>1,520,304</u>	<u>1,937,764</u>
<b>Expenditure on:</b>				
Charitable activities	6	(78,815)	(1,668,582)	(1,747,397)
Other expenditure	7	(246,318)	-	(246,318)
Total Expenditure		<u>(325,133)</u>	<u>(1,668,582)</u>	<u>(1,993,715)</u>
Net income/(expenditure)		92,327	(148,278)	(55,951)
Transfers between funds		<u>(105,389)</u>	<u>105,389</u>	<u>-</u>
Net movement in funds		(13,062)	(42,889)	(55,951)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>323,790</u>	<u>69,560</u>	<u>393,350</u>
Total funds carried forward	21	<u>310,728</u>	<u>26,671</u>	<u>337,399</u>

All of the Group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2016 is shown in note 21.

**Catalyst Support Limited**  
**(Registration number: 3689561)**  
**Consolidated Balance Sheet as at 31 March 2017**

	Note	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	15	35,907	4,317
<b>Current assets</b>			
Debtors	17	166,908	271,773
Cash at bank and in hand		437,757	344,352
		<u>604,665</u>	<u>616,125</u>
<b>Creditors: Amounts falling due within one year</b>	18	<u>(188,944)</u>	<u>(283,043)</u>
<b>Net current assets</b>		<u>415,721</u>	<u>333,082</u>
<b>Net assets</b>		<u>451,628</u>	<u>337,399</u>
 <b>Total funds</b>	 21	 <u>451,628</u>	 <u>337,399</u>

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

However, these financial statements have been audited under the requirements of Section 154 of the Charities Act 2011.

The trustees have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that 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 charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the trustees, and authorised for issue on 28 July 2017 and signed on their behalf by:

Peter Wallis  
Chairman

Warren Rocket  
Trustee

**Catalyst Support Limited**  
**(Registration number: 3689561)**  
**Balance Sheet as at 31 March 2017**

	Note	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	15	28,994	2,884
Investments	16	100	100
		29,094	2,984
<b>Current assets</b>			
Debtors	17	163,907	225,529
Cash at bank and in hand		391,155	306,846
		555,062	532,375
<b>Creditors: Amounts falling due within one year</b>	18	(133,452)	(198,913)
<b>Net current assets</b>		421,610	333,462
<b>Net assets</b>		450,704	336,446
<b>Total funds</b>	21	450,704	336,446

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

However, these financial statements have been audited under the requirements of Section 154 of the Charities Act 2011.

The trustees have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that 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 charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the trustees, and authorised for issue on 28 July 2017 and signed on their behalf by:

Peter Wallis  
Chairman

Warren Rocket  
Trustee

## Catalyst Support Limited

### Consolidated Statement of Cash Flows for the Year Ended 31 March 2017

	Note	2017 £	2016 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		114,229	(55,951)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		2,422	2,045
Investment income	4	(20)	(78)
		116,631	(53,984)
<b>Working capital adjustments</b>			
Decrease/(increase) in debtors	17	104,865	(113,460)
(Decrease)/increase in creditors	18	(94,099)	114,172
		127,397	(53,272)
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	4	20	78
Purchase of tangible fixed assets	15	(34,560)	(5,462)
Sale of tangible fixed assets		548	-
		(33,992)	(5,384)
Net cash flows from investing activities		(33,992)	(5,384)
Net increase/(decrease) in cash and cash equivalents		93,405	(58,656)
Cash and cash equivalents at 1 April		344,352	403,008
Cash and cash equivalents at 31 March		437,757	344,352

All of the cash flows are derived from continuing operations during the above two periods.

# Catalyst Support Limited

## Notes to the Financial Statements for the Year Ended 31 March 2017

### 1 Accounting policies

#### Basis of preparing the financial statements

Catalyst Support Limited is a company limited by guarantee and is incorporated and domiciled in Great Britain and registered in England and Wales under the Companies Act 2006. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities is given in page 4.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

#### Basis of consolidation

The consolidated accounts incorporate the results of Catalyst Support Limited and its subsidiary undertaking on a line by line basis. The consolidated entity is referred to as 'the Group'. No separate company Statement of Financial Affairs (SOFA) has been prepared for the Charity as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

#### Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

#### Incoming resources

Incoming resources are received by way of grants and donations and are recognised in full within the Statement of Financial Activities (SoFA) in the year in which they are receivable. Income is deferred only when the Charity has to fulfil conditions which they are uncertain to be able to fulfil before becoming entitled to it. Grant income comes mainly from various statutory bodies, including Surrey County Council, Surrey Drug and Alcohol Team, Surrey Police and local borough councils.

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Investment income

Investment income is recognised when receivable.

# Catalyst Support Limited

## Notes to the Financial Statements for the Year Ended 31 March 2017

### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is reported as part of the expenditure to which it relates.

### Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Common costs have been apportioned between unrestricted and restricted funds in the ratio of personnel resources utilised, except where costs have been fully reimbursed under the terms of the project.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services. It includes costs that can be allocated directly to such activities and costs of an indirect nature necessary to support them.

### Governance costs

Governance costs include those associated with meeting the constitutional and statutory requirements of the Charity which include the audit fees and costs linked to the strategic management of the Charity.

### Taxation

The Charity is exempt from corporation tax on its charitable activities. Expenditure is inclusive of VAT as it is not recoverable.

### Goodwill

Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

### Tangible fixed assets

The value below which assets acquired have been deemed to be revenue and thus charged directly as resources expended within the SoFA is £5,000. The £5,000 capitalisation limit is reduced for computer equipment such as laptops, to £Nil so that a good record of computer equipment can be retained.

### Depreciation and amortisation

Depreciation of fixed assets is calculated to write off their cost or valuation, less residual value, over their estimated useful lives as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Computer equipment	33.3% straight line
Furniture and other equipment	25% straight line
Motor vehicles	50% straight line

### Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

## Catalyst Support Limited

### Notes to the Financial Statements for the Year Ended 31 March 2017

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Group will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Group does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Group.

Designated funds are unrestricted funds are resources set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Pensions and other post retirement obligations

The Charity operates a defined benefit pension scheme which is open to all employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund, and pensions payable under the scheme are based on final pensionable salary. This scheme is the Local Government Pension Scheme administered by Surrey County Council, who also arrange for triennial actuarial reviews to be carried out.

The latest actuarial valuation was carried out at 31 March 2013. The operating costs of providing these benefits are recognised in the Statement of Financial Activities in the accounting year in which the benefits are earned by the employees, and related financing and other costs recognised in the year in which they arise. No other retirement benefits are provided.

#### Judgements

The following judgements have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

The annual depreciation charge is sensitive to changes in the estimated useful lives and residual value of assets. The useful lives and residual values are re-assessed annually and amended where necessary.

## Catalyst Support Limited

### Notes to the Financial Statements for the Year Ended 31 March 2017

#### 2 Income from donations and legacies

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2017</b>	<b>Total 2016</b>
	<b>General</b>	<b>funds</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	15,017	810	15,827	20,918

#### 3 Income from charitable activities

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2017</b>	<b>Total 2016</b>
	<b>General</b>	<b>£</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Service level agreements	-	1,514,442	1,514,442	1,518,507
Other income and training	269,527	4,276	273,803	107,598
	<u>269,527</u>	<u>1,518,718</u>	<u>1,788,245</u>	<u>1,626,105</u>

#### 4 Investment income

	<b>Unrestricted funds</b>	<b>Total 2017</b>	<b>Total 2016</b>
	<b>General</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Interest receivable and similar income; Interest receivable on bank deposits	20	20	78

#### 5 Other income

	<b>Unrestricted funds</b>	<b>Total 2017</b>	<b>Total 2016</b>
	<b>General</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Income from trading subsidiary	344,780	344,780	290,663

## Catalyst Support Limited

### Notes to the Financial Statements for the Year Ended 31 March 2017

#### 6 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total 2017 £	Total 2016 £
Charitable	1,503,023	-	1,503,023	1,509,683
Support expenditure	-	213,096	213,096	227,714
	<u>1,503,023</u>	<u>213,096</u>	<u>1,716,119</u>	<u>1,737,397</u>

£138,818 (2016 - £49,648) of the above expenditure was attributable to unrestricted funds and £1,149,337 (2016 - £1,294,258) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £11,499 (2016 - £10,000) which relate directly to charitable activities. See note 8 for further details.

#### 7 Other expenditure

	Unrestricted funds General £	Total 2017 £	Total 2016 £
Taxation paid by trading subsidiary	-	-	(83)
Other resources expended	<u>318,524</u>	<u>318,524</u>	<u>246,401</u>
	<u>318,524</u>	<u>318,524</u>	<u>246,318</u>

## Catalyst Support Limited

### Notes to the Financial Statements for the Year Ended 31 March 2017

#### 8 Analysis of governance and support costs

##### Support costs allocated to charitable activities

	Finance costs £	Staff costs £	Administration costs £	Total 2017 £	Total 2016 £
Service level agreements	2,431	177,464	33,201	213,096	227,714
			<b>Restricted funds £</b>	<b>Total 2017 £</b>	<b>Total 2016 £</b>
<b>Governance costs</b>					
Audit of the financial statements			11,499	11,499	10,000

#### 9 Net income

	Total 2017 £	Total 2016 £
Depreciation of fixed assets	2,422	1,441

#### 10 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

#### 11 Staff costs

The aggregate payroll costs were as follows:

	2017 £	2016 £
<b>Staff costs during the year were:</b>		
Wages and salaries	1,004,344	1,009,704
Social security costs	99,327	92,886
Pension costs	92,306	93,360
	1,195,977	1,195,950

The monthly average number of persons (including senior management team) employed by the Group during the year expressed as full time equivalents was as follows:

	2017 No	2016 No
The average monthly number of employees during the year was as follows:	48	37

No employee received emoluments of more than £60,000 during the year.

## Catalyst Support Limited

### Notes to the Financial Statements for the Year Ended 31 March 2017

#### 12 Key management personnel

Employees considered as key management personnel received total remuneration totalling £159,022 (2016: £148,437) during the year.

Expenses reimbursed in the year amounted to £1,113 (2016: £771).

#### 13 Taxation

The Group is a registered charity and is therefore exempt from taxation.

#### 14 Intangible fixed assets

##### Group

	<b>Goodwill £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2016	12,000	12,000
At 31 March 2017	12,000	12,000
<b>Amortisation</b>		
At 1 April 2016	12,000	12,000
At 31 March 2017	12,000	12,000
<b>Net book value</b>		
At 31 March 2017	-	-
At 31 March 2016	-	-

##### Charity

	<b>Goodwill £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2016	12,000	12,000
At 31 March 2017	12,000	12,000
<b>Amortisation</b>		
At 1 April 2016	12,000	12,000
At 31 March 2017	12,000	12,000
<b>Net book value</b>		
At 31 March 2017	-	-
At 31 March 2016	-	-

## Catalyst Support Limited

### Notes to the Financial Statements for the Year Ended 31 March 2017

#### 15 Tangible fixed assets

##### Group

	Furniture and equipment £	Motor vehicles £	Computer equipment £	Total £
<b>Cost</b>				
At 1 April 2016	27,396	4,620	79,353	111,369
Additions	-	5,900	28,660	34,560
Disposals	-	(4,620)	-	(4,620)
At 31 March 2017	27,396	5,900	108,013	141,309
<b>Depreciation</b>				
At 1 April 2016	27,396	3,945	75,711	107,052
Charge for the year	-	752	1,670	2,422
Eliminated on disposals	-	(4,072)	-	(4,072)
At 31 March 2017	27,396	625	77,381	105,402
<b>Net book value</b>				
At 31 March 2017	-	5,275	30,632	35,907
At 31 March 2016	-	675	3,642	4,317

##### Charity

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2016	27,396	78,216	105,612
Additions	-	27,780	27,780
At 31 March 2017	27,396	105,996	133,392
<b>Depreciation</b>			
At 1 April 2016	27,396	75,332	102,728
Charge for the year	-	1,670	1,670
At 31 March 2017	27,396	77,002	104,398
<b>Net book value</b>			
At 31 March 2017	-	28,994	28,994
At 31 March 2016	-	2,884	2,884

## Catalyst Support Limited

### Notes to the Financial Statements for the Year Ended 31 March 2017

#### 16 Fixed asset investments

##### Charity

	2017 £	2016 £
Shares in group undertakings and participating interests	100	100

##### Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
<b>Cost</b>		
At 1 April 2016	100	100
At 31 March 2017	100	100
<b>Net book value</b>		
At 31 March 2017	100	100
At 31 March 2016	100	100

#### Details of undertakings

Details of the investments in which the Group holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held
<b>Subsidiary undertakings</b>			
Alpha Extreme Services Limited	England and Wales	Ordinary	100%

#### Subsidiaries

The loss for the financial period of Alpha Extreme Services Limited was £29 and the aggregate amount of capital and reserves at the end of the period was £1,024.

The principal activity is the provision of cleaning and support services.

#### 17 Debtors

	Group		Charity	
	2017 £	2016 £	2017 £	2016 £
Trade debtors	95,456	188,233	44,665	120,000
Due from group undertakings	-	-	67,488	25,067
Prepayments	51,755	80,462	51,754	80,462
Other debtors	19,697	3,078	-	-
	166,908	271,773	163,907	225,529

## Catalyst Support Limited

### Notes to the Financial Statements for the Year Ended 31 March 2017

#### 18 Creditors: amounts falling due within one year

	Group		Charity	
	2017 £	2016 £	2017 £	2016 £
Trade creditors	6,355	7,351	6,022	6,593
Other taxation and social security	10,301	36,530	-	24,207
Other creditors	3,566	-	-	-
Accruals	168,722	239,162	127,430	168,113
	188,944	283,043	133,452	198,913

#### Deferred income

Included within accruals and deferred income of the Group is £61,581 (2016: £134,527) relating to deferred income for income received in advance for ongoing projects. The movement being made up as follows:

##### Group

	2017 £
Deferred income at 1 April 2016	(134,527)
Resources deferred in the period	(4,403)
Amounts released from previous periods	77,349
Deferred income at 31 March 2017	(61,581)

##### Charity

	2017 £
Deferred income at 1 April 2016	(111,585)
Resources deferred in the period	(4,403)
Amounts released from previous periods	69,029
Deferred income at 31 March 2017	(46,959)

#### 19 Group status

The Group is a Group limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the Group in the event of liquidation.

#### 20 Operating lease commitments

The following operating lease payments are committed to be paid:

	Group 2017 £	Charity 2017 £
Within 1 year	62,300	35,000
Within 1 to 2 years	82,000	-
	144,300	35,000

Lease payments recognised as an expense in the SoFA.

## Catalyst Support Limited

### Notes to the Financial Statements for the Year Ended 31 March 2017

#### 21 Funds

##### Group

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2017 £
<b>Unrestricted funds</b>					
Unrestricted general funds	288,071	629,344	547,733	32,080	320,601
Unrestricted designated funds	22,657	-	-	-	22,657
<b>Total unrestricted funds</b>	310,728	629,344	547,733	32,080	360,259
<b>Restricted funds</b>	26,671	1,519,528	1,486,910	32,080	91,369
<b>Total funds</b>	337,399	2,148,872	2,034,643	-	451,628

	Balance at 1 April 2015 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2016 £
<b>Unrestricted funds</b>					
Unrestricted general funds	301,133	417,460	325,133	105,389	288,071
Unrestricted designated funds	22,657	-	-	-	22,657
<b>Total unrestricted funds</b>	323,790	417,460	325,133	105,389	310,728
<b>Restricted funds</b>	69,560	1,520,304	1,668,582	105,389	26,671
<b>Total funds</b>	393,350	1,937,764	1,993,715	-	337,399

For the analysis of restricted funds for 2017 and 2016, see page 31 in the analysis of the Charity's movement in restricted funds.

Information regarding the different projects is included within the Directors' and Trustees' Report.

## Catalyst Support Limited

### Notes to the Financial Statements for the Year Ended 31 March 2017

#### 21 Funds (continued)

##### Charity

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2017 £
<b>Unrestricted funds</b>					
General fund	287,118	322,348	(240,708)	(32,080)	336,678
Designated fund	22,657	-	-	-	22,657
	<u>309,775</u>	<u>322,348</u>	<u>(240,708)</u>	<u>(32,080)</u>	<u>359,335</u>
<b>Restricted funds</b>					
Drugs death consultancy	90	-	-	-	90
Liberty	-	10,000	(9,456)	-	544
Alcohol guild/wav	6,942	-	-	-	6,942
Intervention clinic	4,476	-	-	-	4,476
Promote	1,812	-	-	-	1,812
The Big Lottery Fund	-	124,670	(107,641)	-	17,029
MISG Grant	25	-	-	-	25
ISIS	5,932	862,038	(837,713)	-	30,257
Guildford	7,394	248,008	(225,208)	-	30,194
Waverley	-	158,810	(167,337)	8,527	-
Surrey Heath	-	116,002	(127,714)	11,712	-
Legal Highs	-	-	(11,841)	11,841	-
<b>Total restricted funds</b>	<u>26,671</u>	<u>1,519,528</u>	<u>(1,486,910)</u>	<u>32,080</u>	<u>91,369</u>
<b>Total funds</b>	<u>336,446</u>	<u>1,841,876</u>	<u>(1,727,618)</u>	<u>-</u>	<u>450,704</u>

	Balance at 1 April 2015 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2016 £
<b>Unrestricted funds</b>					
General fund	301,125	170,197	(78,815)	(105,389)	287,118
Designated fund	22,657	-	-	-	22,657
	<u>323,782</u>	<u>170,197</u>	<u>(78,815)</u>	<u>(105,389)</u>	<u>309,775</u>
<b>Restricted funds</b>					
Drugs death consultancy	90	-	-	-	90
Liberty	-	40,000	(43,458)	3,458	-
Alcohol guild/wav	6,942	-	-	-	6,942
Intervention clinic	4,476	-	-	-	4,476
Promote	1,812	-	-	-	1,812
The Big Lottery Fund	-	92,958	(128,447)	35,489	-
MISG Grant	25	-	-	-	25
ISIS	46,051	863,539	(903,658)	-	5,932
Guildford	10,164	248,008	(250,778)	-	7,394
Waverley	-	158,310	(187,671)	29,361	-
Surrey Heath	-	117,489	(145,991)	28,502	-
Legal Highs	-	-	(8,579)	8,579	-
<b>Total restricted funds</b>	<u>69,560</u>	<u>1,520,304</u>	<u>(1,668,582)</u>	<u>105,389</u>	<u>26,671</u>
<b>Total funds</b>	<u>393,342</u>	<u>1,690,501</u>	<u>(1,747,397)</u>	<u>-</u>	<u>336,446</u>

## Catalyst Support Limited

### Notes to the Financial Statements for the Year Ended 31 March 2017

#### 22 Analysis of net assets between funds

##### Group

	Unrestricted funds			Total funds £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	31,897	-	4,010	35,907
Current assets	455,100	22,657	126,908	604,665
Current liabilities	(149,395)	-	(39,549)	(188,944)
Total net assets	337,602	22,657	91,369	451,627

##### Charity

	Unrestricted funds			Total funds £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	24,984	-	4,010	28,994
Investments	100	-	-	100
Current assets	405,497	22,657	126,908	555,062
Current liabilities	(93,903)	-	(39,549)	(133,452)
Total net assets	336,678	22,657	91,369	450,704

#### 23 Share capital

Catalyst Support Limited is a Charity limited by guarantee and has no share capital.

#### 24 Local Government pension scheme

The Charity is a participating employer of in the Local Government Pension Scheme known as the Surrey County Council Pension Fund ("the Fund"). The Fund is a multi-employer defined benefit scheme. The Scheme is funded and is contracted out of the state scheme.

The assets and liabilities of the Fund are not separately identifiable to each participating employer. Accordingly, the contributions to the Fund are treated as a defined contributions scheme.

Since the last formal valuation at 31 March 2013, there has been a change in the regulatory regime in force at that time. As a result a contribution rate that is directly comparable to the rates used previously has not been provided in the 2016 valuation.

The valuation of the Scheme was performed as at 31 March 2016 by a professionally qualified actuary. The market value of the Scheme's assets at the last valuation date was £3,213 million.

## **Catalyst Support Limited**

### **Notes to the Financial Statements for the Year Ended 31 March 2017**

#### **24 Local Government pension scheme (continued)**

The valuation revealed a shortfall of assets (£3,213 million) compared with the value of liabilities (£3,892 million) of some £679 million (equivalent to a past service funding level of 83%).

The employers (including the Charity) are currently required to contribute at the standard rate of 26.5% of pensionable salaries.

It is possible that future valuations or interim reviews of the Fund may require additional contributions to be made. As at the date of signing these accounts, there are no additional contributions required to be made.

The valuation at 31 March 2016 has now been issued to members. The next valuation of the fund will be carried out as at 31 March 2019.

#### **25 Controlling party**

The Charity is run by the board of Trustees; there is no ultimate controlling party.