

# **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018**

**CATALYST SUPPORT LIMITED**



## **2017 - 2018 A Year of Change and Challenge**



Company Registration no. : 3689561

Charity Registration no. : 1075892

*“I could not have done it without your compassion, kindness and support”*

## OUR VISION

To offer non medical interventions to increase an individual's resilience and skillset, enabling them to change and grow

## OUR VALUES

- ✓ We listen
- ✓ We welcome people into a collaborative partnership
- ✓ We believe in individual ability to change
- ✓ We believe that how help is offered is as important as the help
- ✓ We believe in the whole person

# CONTENTS

## 03 Foreword by our patron, Lady O'Connor DL

---

### Trustees Report

#### 04 Chair of Trustees Statement

#### 05 Chief Executive's Statement

---

#### 06 Information

#### 07 Highlights of the year

---

#### 09 - 14 Strategic report

#### 14 Future planning

#### 15 - 16 Structure , Governance and Management

#### 17 - 18 Financial Review

---

#### 19 - 21 Auditors report

---

#### 22 - 45 Financial Statements

---

#### 46 Thanks

---

#### 47 Find out more

---

## Foreword by our patron Lady O'Connor DL



Catalyst embodies all that research tells us about “best practice” in supporting clients to make the changes they want and need in relation to their lifestyle; in addiction recovery, mental health, wellbeing and relationships.

As Patron, I have been proud to meet many former Catalyst clients, who have used their recovery and learning to develop the skills as volunteer supporters of others undertaking similar life journeys.

As a Deputy Lieutenant in Surrey Lieutenancy, I am able to raise awareness across the County, of the work Catalyst does, with Surrey High Sheriffs, the Lieutenancy and other Charities and organisations. As Patron, I support links with others working in related fields, and encourage connections with the public and voluntary sectors. I try to use the connections I have to support the Catalyst Management team by facilitating the sharing of new ideas and directions, which will enhance the range of support services offered to their clients.

## Chair of Trustees Statement

**This has not been an easy year for Catalyst. It has been challenging for all charities to gain adequate funding for the delivery of essential services that meet the needs of people, but sadly we also suffered the tragic loss of our Chief Executive Officer, Haydn Morris, following a road accident. Sue Murphy, his deputy, became Acting CEO and with her senior team led Catalyst expertly through this difficult period. I was impressed to see that every member of the charity, at all levels (staff, volunteers and trustees), went that extra mile to ensure that our services were not unduly impacted by this tragedy.**

In January 2018 we were pleased to announce that Sue Murphy had been confirmed as our new Chief Executive following an open recruitment process, becoming the first woman to hold the position in Catalyst.

We have continued throughout the year to work successfully in partnership with a wide variety of statutory and non-statutory organisations and bodies in order to provide appropriate services and support to address a wide range of need – services that make a huge difference to people's lives.

Catalyst and its Board of Trustees continue to strive to maintain high standards in

everything we do. With good governance being essential to the smooth running of any charity, Catalyst became an early adopter of the new Charity Governance Code for England and Wales (2018). The Code sets out the principles and recommended practice for good governance and is deliberately aspirational as it aims also to be a tool for continuous improvement. The trustees have, and continue, to assess the charity against the very many good practice components that make up the full Code. Importantly, in all the critical areas we substantially meet the Code's requirements and we are ensuring that the way we do things is fully compliant.

At the end of the year Peter Wallis, our Chairman, announced his intention to step down from the main Trustee Board after many years of excellent service.

I want to thank our fantastic team of volunteers, staff, and trustees whose passionate commitment, whether working alone or in partnership, have helped to change the lives of so many individuals (and their families) in positive ways during the past 12 months. Often that work is far from easy.

We are looking forward to the next opportunities and challenges of the current year.

**Warren Rockett**  
**Chair of Trustees**



# A YEAR OF CHALLENGE AND CHANGE

## Chief Executive's Statement

**Dealing with the demands of change is the biggest challenge facing business today. Catalyst was confronted by the sudden death of our former CEO Haydn Morris in June 2017 and leading the charity in a time of grief balanced against delivering quality services, proved a test of leadership. The deep feelings of sorrow in partner organisations were combined with the realisation of needing to look at their own succession planning in a time of crisis.**

It was imperative to engage staff and to lead the business, identifying and resolving critical issues and being innovative in the way services are delivered - to find new and different ways to grow. As part of staff development a programme of leadership and management training was implemented, incorporating not only the effects of the loss, but just as importantly, tackling the challenges facing the future under new leadership.

The start of the year saw our expansion into North West Surrey to provide Community Connections wellbeing services, while retaining the contracts for Guildford and Waverley and Surrey Heath and Farnham. This saw many new staff joining us and the development of new relationships with partners, as well as increasing the sub-contracting of other organisations to provide additional activities

under the umbrella of The Welcome Project.

Funding cuts to services continued to present challenges resulting in an innovative co-design of drug and alcohol services. This new concept to Surrey saw Surrey County Council Public Health and Surrey and Borders Partnership NHS Foundation Trust (SABP) working alongside Catalyst to shape the delivery of an integrated service.

Change challenged our ability to create value for people and remain relevant and there will almost certainly be more change in the next three years than in the last five. Keeping abreast of change means awareness of what is needed and adapting and redefining where necessary; being agile in responding to change and creative in how we deliver services. It implies keeping a keen ear on how stakeholders are affected, whether commissioners of services, clients or our own staff and who in turn have an important impact on the outcome. It means keeping abreast of advances in technology and looking for innovative ways of communicating.

The heart of Catalyst is helping people change. In doing this for the people we work with, it is essential staff embody the vision to deliver quality services in partnership with peer mentors and volunteers. We acknowledge and value the responsibility and dedication of everyone - no one can do this without others.

**Sue Murphy**  
**Chief Executive**

## REFERENCE AND ADMINISTRATIVE DETAILS

### Patron

Lady O'Connor DL

### Chair of Trustees

Peter Wallis (resigned 20 April 2018)

Warren Rockett (appointed 20 April 2018)

### Trustees

Susan Bowen

Katharine Mills

Elizabeth Grant

Kirsty Collier (resigned 27 October 2017)

Jane Winstone

Roger Drennan (appointed 2017)

Keith Deane

### Solicitors, Clyde & Co

Beaufort House  
Chertsey Street  
Guildford  
Surrey  
GU1 4HA

### Bankers

Barclays Bank plc  
Camberley  
Surrey  
GU15 3RQ

### Auditors

Roffe Swayne  
Ashcombe Court  
Woolsack Way  
Godalming  
Surrey  
GU7 1LQ

### Registered Office and Principal Address

14 Jenner Road  
Guildford  
Surrey  
GU1 3PL

### Company Registration

Number: 3689561

### Charity Registration

Number: 1075892

# HIGHLIGHTS OF THE YEAR

Co-design of the integrated substance misuse service in Surrey



New Community Connections Wellbeing contracts linking us with 9 partners



TUPE and integration of staff from Richmond Fellowship



Launch of CHI – working with complex high impact drinkers



First female Chief Executive



Trustees adopt new Charity Governance Code

Charity Governance Code



***“intrinsic in transforming  
the lives of those who  
suffer from mental  
ill-health, drug and  
alcohol misuse.”***

*- Queens Award for Voluntary Service Citation*

## Report of the Directors and Trustees For the Year ended 31 March 2018

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 2018. 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)

### Objectives and Activity

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Catalyst Support Limited is a non-profit organisation working with people in Surrey who are dealing with issues stemming from drug and alcohol mis-use and mental health needs. A welcoming and non-judgemental ethos is common to all our work, along with high professional standards.

The organisation 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 with the aim of reducing harm to themselves and the community.

Our Reach Out counselling service seeks to help people to deal with the traumas which have led them to problems with alcohol and drugs and includes support groups for friends and family. This service also provides groups for friends, families and carers. In partnership with Surrey and Borders Partnership NHS Foundation Trust, we deliver adult drug and alcohol support including SMART groups and needle exchanges. As part of Community

Connections, we offer one to one and group support in partnership supporting mental health and wellbeing for those struggling with a range of mental health challenges. All our services are free and available for people to refer themselves.

Projects are funded through donations, commissioned work (Surrey County Council, Public Health and NHS), the Big Lottery Fund and other funders.

Much of the work that Catalyst delivers is due to our dedicated and resourceful volunteers who work hard to provide extra additional support which is rarely funded. Our subsidiary social enterprise company, Alpha Extreme Services Limited, combines extreme cleans and specialist work with challenging and vulnerable people and any profits are returned to Catalyst to provide additional support.

### Our Mission

Catalyst works to alleviate damage to and promote the health and wellbeing of people affected by trauma in Surrey and the surrounding areas. This includes drug and alcohol problems and mental health and emotional wellbeing issues such as depression, stress and anxiety. We do this by offering non-medical interventions to increase an individual's resilience and skillset, enabling them to change and grow.

### Our Vision and Values

Over the past 30 years, Catalyst has developed personalised and holistic services to help people make the changes they need to make. We believe change is achievable when facilitated by skilled professional staff and volunteers offering a friendly, respectful, non-judgemental and personal approach.

**It's not just about what we offer, but how we offer it.**

We see it as part of the Catalyst **PACT**

- **Personal** – you are a person to us and we will listen to you
- **Active** – you will always know what we are doing
- **Collaborative** – we will be working with you and for you
- **Trust** – we will respect and increase the trust between us

## [ Our Projects ]

*"You helped me learn how to look after myself in order to look after my son at a time when I didn't know which way was up"*

### Adult Drug and Alcohol support

We have been delivering the majority of our adult drug and alcohol support as part of the ISIS (Integrated Support in Surrey) for the past four years, commissioned by Public Health Surrey, a contract which was amended from 1 April 2018. The service offers a flexible and personalised approach for people with issues stemming from drug and alcohol use, either by a brief intervention or more in-depth support including one-to-one and group work, harm reduction advice and being linked with our counselling and wellbeing services.

Our teams covered the whole county with locations offering people support that is accessible. During the year we had offices in Guildford, Camberley, Godalming, Woking, Staines and Redhill. With the continuation of the Community Connections contracts (see below), we pioneered integrated teams with staff providing tailored support to people who were utilising all our services.

The largest referral source continued to be self-referrals (42%), followed by 26% from other drug and alcohol services. As well as providing integrated support, we developed an early Triage system which saw disengagement rates fall to 12% from previous levels of 30%.

### Reach Out Counselling

Our specialist counselling service continued to attract and train counsellors (on average we have 40 counsellors at any one time) to provide an increased range of counselling in 11 venues and was able to grow the number of Friends & Family groups from three to five in the second year of the four year funding from the Big Lottery Fund (September to August 2017).

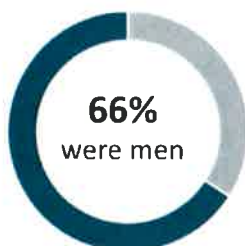
People are able to access up to 12 weeks of counselling to address the trauma around their substance misuse or to deal with a loved one's use. This year saw the introduction of Couples counselling which offers a user and non-user the opportunity to look at the issues affecting them both which arise from alcohol or drugs.

**WE'VE HELPED 255 PEOPLE THROUGH COUNSELLING**

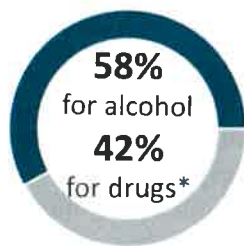
**149 ATTENDED FRIEND AND FAMILY GROUPS**

**WE OFFER 100 HOURS OF COUNSELLING EACH WEEK**

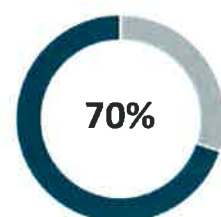
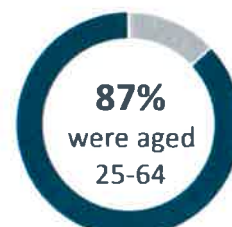
**2438**  
referrals for  
drug and alcohol  
support



**595**  
people attended  
SMART Recovery  
over 3700 sessions



\*including NPS, cannabis and cocaine



saw an improvement  
in emotional health



## Community Connections / The Welcome Project

**THE WELCOME  
PROJECT**  
Unlocking Potential

Community Connections Surrey



April 2017 saw the awarding of an additional area to our Community Connections work, supporting mental health and emotional wellbeing in Surrey. The Welcome Project now covers Guildford and Waverley, Surrey Heath and Farnham and North West Surrey, making Catalyst the single largest provider. We also extended the range of our partnerships and subcontracted to deliver group activities and skills building, working with Oakleaf, Mary Frances Trust, VASWS, VSNS, Guildford Action, Canterbury Care Centre, Creative Response, Camberley Open Mind and CornerHouse.

During the year we expanded the concept of integrated teams working with a range of need including drug and alcohol misuse and mental health. In 2017-2018 The Welcome Project had over 1800 referrals across its areas and focused on increasing referrals from GPs and Community Mental Health Services.

Our work in partnership with SABP and other third-sector providers for Safe Havens – out of hours mental health crisis care 365 days a year – was consolidated as the pilot projects in Guildford and Woking were fully funded as part of Community Connections. Safe Havens provide compassionate and welcoming care as a more appropriate alternative to A&E for those in or approaching mental health crisis.

**We had 1863 new referrals during  
2017 / 18:**



*“a lifeline provided by no other service.....champions of best interest of their clients”*

## NEW PROJECT CHI – Catalyst High Impact

Capitalising on our extensive experience in outreach and working with vulnerable and challenging individuals, in April 2017 Public Health commissioned Catalyst to deliver a project focusing on High Impact Complex Drinkers, funded by the Office of the Police and Crime Commissioner. The five strong team began working with people with long histories of disengagement, harm and cost to themselves and the community, working with them to understand their needs and barriers.

By stabilising behaviours and reducing alcohol-related harm they work to motivate, support and re-engage people in a respectful, robust and collaborative way. In the first year, they worked with 57 people across Surrey, and were able to successfully transfer 17 and continue working with 35 others. The project breaks down social barriers and has resulted in a reduction in alcohol consumption, alcohol-related offending, improved mental and physical health and reduced homelessness.

## Alpha (Alpha Extreme Services Limited)



Alpha is a social enterprise that is wholly owned by Catalyst Support Limited, which provides very specialised support for vulnerable individuals, ranging from working with hoarders, extreme cleans, infested/chaotic/contaminated environments, home from hospital services and sharps and needle disposal. The specialist staff grew from 11 to 13 in response to the demand to provide over 200 hours of direct community support to complex clients who other agencies will not work with, or where they have failed.

*“it enables people to take the next step away from us towards volunteering and work”*

The team are skilled and trained in assertive outreach and can work with brain injuries, mental health, substance misuse and dementia. They work with a wide variety of other organisations including Surrey Police and during the year one of the senior members of staff received commendation from Surrey Police for her dedicated, professional and caring work going that extra mile in taking on very complex cases and working with individuals who often have a significant impact on the wider community.

### Case Study – Cuckooing

Elderly 80 year old gentleman, living in large, isolated home on the outskirts of a village. He met a young woman in a local shop and she accompanied him home. She quickly agreed to become a cleaner/carer and their relationship soon became very close. She introduced her partner who agreed to undertake some works around the property. Large amounts of money changed hands, no work was done – the financial abuse soon totalled a six figure sum.

Alpha was contacted to assess cost for an extreme clean and to work with other services to ensure the gentleman was able to live safely.

*“no other service that can deliver results with the patience and understanding that is required”*

## Volunteers and Peer Mentors

To develop and diversify the work of Catalyst the development and growth of volunteers and peer mentors are fundamental to the success of our services and are vital in shaping what and how we deliver services in a creative and collaborative forum. These roles are supported by training and supervision.

The value of input from volunteers whether they are people with first-hand experience of addiction or mental health or wanting to work alongside the teams is that they add something extra to the services of Catalyst.

Volunteering opportunities come in many different forms; bookshop, activities, counselling, supervisor, group work or administrative duties. Whether this is someone giving their spare time, building hours as part of training, interacting with the community or learning new skills, there are opportunities to enhance the services within Catalyst. With 40 volunteer counsellors and 25 other volunteers, Catalyst is able to offer valuable experience.

Peer mentors bring their personal experience of addiction, mental health and recovery as well as bringing their contacts from the community.

From being a user of services to becoming a peer mentor is not an easy journey to make but is the first step into a structured environment with careful nurturing and training offered on an accredited course.

The peer mentor primary role is to support people who use substance misuse services as part of their recovery journey. This may involve individual and/or group work and offers benefits to people from those who are established in their recovery, with a minimum of six months free from substance misuse. Catalyst had over nine peer mentors trained or in training during 2017-2018.

As a recipient of the Queens Award for Voluntary Service, we strive to continue to improve our volunteering contribution.



## Achievements and Performance

2017 - 2018 saw the beginnings of a transformation in the size and scope of Catalyst, a process which was begun by our successful re-tendering for the Community Connections wellbeing contracts for Guildford and Waverley and Surrey Heath and Farnham, and with the awarding of the North West Surrey area, comprising Woking, Spelthorne, Runnymede and east Elmbridge. We welcomed three new members of staff from Richmond Fellowship as part of a TUPE process.

As part of the growth, we extended our innovative integrated wellbeing teams in these areas, in order to offer the most seamless support for people who engaged with us. In the expanded Community Connections work, The Welcome Project formed sub-contracted partnerships with nine partners to deliver the broadest and best range of group activities and skills.

Partnership continued to be at the core of our work and further developed towards the end of 2017, when we were involved in an innovative co-design with the commissioners, Public Health, and SABP to deliver integrated substance misuse services (i-access) from April 2018.

With our experience and reputation in assertive outreach and engaging challenging and vulnerable people, we were pleased to be asked to deliver a project (CHI), funded by the Office of the Police and Crime Commissioner, to work with people who experience alcohol dependency, often alongside homelessness and poor mental health. The project aims to break down social barriers, improve community wellbeing and reduce demand on local services.

These additional projects and opportunities demonstrated that Catalyst's reputation and experience were able to support its growth into new and rewarding areas.

## 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 charity's operational success is the ability to secure funding for its activity based upon researched and opportunistic proposals from the Senior Management Team. With changes to the Operational structure of the organisation, 2018-2019 will see targeted working parties consisting of trustees and staff actively developing the long-term aims by means of working groups and committees including Strategy and Business Development and Mergers and Acquisitions.

## 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 communicated through briefings and electronically.

## Outcome Measures

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 quarterly meetings with each commissioning body in order to report upon and review the Charity's performance.

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 people engaged with, the effectiveness of the service provided and the ultimate outcome of the involvement of them with Catalyst. The key importance is working with people to use the Outcome/Recovery Star tools to mark the changes for people through their journey.

## Locations

Catalyst Support Limited operated during the year from two principal locations, in Guildford and Woking. In addition Catalyst Support Limited had four offices strategically located around Surrey, in Redhill, Camberley, Walton and Godalming. Currently, we are co-located in Redhill with Surrey and Borders Partnership NHS Foundation Trust.

## Employees

The number of employees grew significantly in the year with the expansion of Community Connections contracts. From a full- and part-time staff of 61 in April 2017, it reached 70 by March 2018.

Catalyst Support Limited seeks to provide employees with a challenging and rewarding employment and the Trustees consider that the Senior Management Team has secured an excellent 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 policies, Catalyst Support Limited seeks to develop and improve its employees. Employees of Catalyst Support Limited are eligible to join a contributory pension scheme and are members of Simply Health.

## Future Planning

As we move into the future Catalyst is faced with the challenges of how we can offer transformational services in an integrated care system and provide greater freedom to manage the operational and financial performance of the service.

Recruiting talented staff within the sector is a challenge for public and Third Sector alike and we face increasing operational challenges that inhibit overall business growth. With this in mind adopting and developing technology to create new ways of working is being investigated so we can remain competitive in how we work.

By placing health and wellbeing as part of the infrastructure of prosperity and aligning with wider work around education, skills, employment and housing will help to secure the best outcomes for people, while unlocking new opportunities to develop and strengthen partnership arrangements.

Strategic leadership in breaking down barriers, prejudices and energising partnership working, will reduce pressures on the public sector, utilise voluntary services to meet local need and deliver the improvement priorities within financial balance.

Staying abreast of new technology initiatives can offer people an alternative to gain access to our services and further reduce barriers placed on people looking for flexible employment opportunities.

Investment in people who have used services is paramount for future succession planning. The rewards of nurturing peer mentors have been instrumental in shaping how we deliver services and we have seen the impact when two peer mentors received a local business community award for their work.

In summary, to maintain our presence within Surrey it is key that we are creatively collaborative to offer a range of services that meet the need of our community, with people who have used our services, with a talented workforce and in partnership to deliver services together in a time of financial hardship.

## Governance, Structure 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 who reflect the charity's needs and the wider community in which the charity operates. In the financial year reported, we welcomed a new Trustee with strong financial experience, Roger Drennan.

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.

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. At the end of the financial year Catalyst has a Trustee Board of eight people comprising four men and four women and a Senior Management Team of six.

By the end of the year, three of our trustees had been on the Board for over nine years, and another had tendered his intention to resign. All trustees with continued appointments are subject to periodic reviews. All our trustees have highly relevant skills and abilities that they bring to the wider Board and to the charity as a whole.

The Trustees meet 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 2017 to 31 March 2018 are:

Peter Wallis (Chair - resigned 20th April 2018)  
 Susan Bowen  
 Kirsty Collier (resigned 27th October 2017)  
 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 currently:

- Susan Murphy - Chief Executive Officer (appointed January 2018)
- Lindsay Rolls - Finance Manager (appointed September 2018)
- Jane Ward - Chief Operating Officer
- Gary Ochoa - Director of Alpha Extreme Services Limited
- Janine Walker - Human Resources Manager
- Jane de la Rosa - Head of Communications and Business Support

## Risk Management

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.

Regular reports in regard to risks concerning operational, health and safety and financial issues are provided at Trustee meetings.

***“ You have  
given me so  
much  
courage  
to do things ”***

***- Catalyst client***



## 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, Clinical Commissioning Groups 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 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.

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 2018, the Charity's restricted and unrestricted reserves totalled £503,908. The reserves have been brought back to the level of reserves required by the Trustees.

Free and undesignated reserves at 31 March 2018 amounted to £353,901 being the amount of the unrestricted general fund of £380,657 less £26,756 used to fund unrestricted fixed assets and thus not available to be spent. Restricted reserves total £100,594 less £3,440 used to fund restricted 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 £340,000 to £510,000 based on current levels of expenditure.

### 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 – Drug and Alcohol Services and Community Connections  
The Big Lottery Fund – Reach Out Counselling

Funding was also received in the year from the Office of the Police and Crime Commissioner, Clinical Commissioning Groups, Community Foundation for Surrey and Walton Charity amongst others for a variety of projects including The Welcome Wizards and Elmbridge Eagles football teams, methadone storage boxes, the CHI project and protective clothing for gardening.

During the year the Charity has not at any time employed professional fundraisers.

### Transparency of Costs

The Charity's Senior Management Team, supported by the Trustees, has 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.

### 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 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 adequate 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 themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

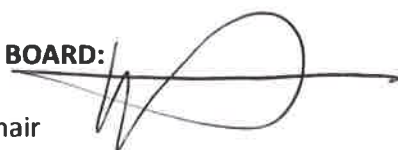
The report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

The auditors, Roffe Swayne, will be proposed for re-appointment at the next Trustee meeting.

ON BEHALF OF THE BOARD:

Warren Rockett – Chair

Date: 02 November 2018



## Catalyst Support Limited

### Independent Auditor's Report to the Members of Catalyst Support Limited

#### Opinion

We have audited the financial statements of Catalyst Support Limited (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2018, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, , Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2018 and of the group's results 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 Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## Catalyst Support Limited

### Independent Auditor's Report to the Members of Catalyst Support Limited

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or

- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 18), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## Catalyst Support Limited

### Independent Auditor's Report to the Members of Catalyst Support Limited

#### Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under section 151 of the Charities Act 2011 and report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the group'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 parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Roffe Swayne (Senior Statutory Auditor)

For and on behalf of Roffe Swayne, Statutory Auditor

Ashcombe Court  
Woolsack Way  
Godalming  
Surrey  
GU7 1LQ

Date: 29/11/18

Roffe Swayne is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**Catalyst Support Limited**

**Consolidated Statement of Financial Activities for the Year Ended 31 March  
2018  
(Including Consolidated Income and Expenditure Account)**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2018 £</b>
<b>Income and Endowments from:</b>				
Donations and legacies	2	14,649	2,760	17,409
Charitable activities	3	23,233	2,390,441	2,413,674
Investment income	4	15	-	15
Other income	5	397,320	-	397,320
<b>Total Income</b>		<b>435,217</b>	<b>2,393,201</b>	<b>2,828,418</b>
<b>Expenditure on:</b>				
Charitable activities	6	(17,853)	(2,388,250)	(2,406,103)
Other expenditure	7	(363,735)	(6,300)	(370,035)
<b>Total Expenditure</b>		<b>(381,588)</b>	<b>(2,394,550)</b>	<b>(2,776,138)</b>
Net income/(expenditure)		53,629	(1,349)	52,280
Transfers between funds		(10,574)	10,574	-
Net movement in funds		43,055	9,225	52,280
<b>Reconciliation of funds</b>				
Total funds brought forward		360,259	91,369	451,628
Total funds carried forward	19	403,314	100,594	503,908



**Catalyst Support Limited****Consolidated Statement of Financial Activities for the Year Ended 31 March 2018****(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		629,344	1,519,528	2,148,872
<b>Expenditure on:</b>				
Charitable activities	6	(240,707)	(1,475,411)	(1,716,118)
Other expenditure	7	(307,026)	(11,499)	(318,525)
Total Expenditure		(547,733)	(1,486,910)	(2,034,643)
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		310,728	26,671	337,399
Total funds carried forward	19	360,259	91,369	451,628

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

The funds breakdown for 2017 is shown in note 19.

**Catalyst Support Limited****(Registration number: 3689561)****Consolidated Balance Sheet as at 31 March 2018**

	<b>Note</b>	<b>2018 £</b>	<b>2017 £</b>
<b>Fixed assets</b>			
Tangible assets	13	30,196	35,907
<b>Current assets</b>			
Debtors	15	105,857	166,908
Cash at bank and in hand		561,039	437,757
		<u>666,896</u>	<u>604,665</u>
<b>Creditors: Amounts falling due within one year</b>	16	<u>(193,184)</u>	<u>(188,944)</u>
<b>Net current assets</b>		<u>473,712</u>	<u>415,721</u>
<b>Net assets</b>		<u>503,908</u>	<u>451,628</u>
<b>Funds of the group:</b>			
<b>Restricted funds</b>		100,584	91,369
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>403,314</u>	<u>360,259</u>
<b>Total funds</b>	19	<u>503,908</u>	<u>451,628</u>

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

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.

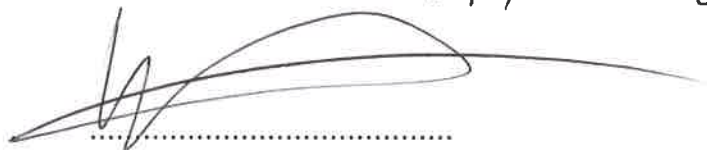
The trustees acknowledge their responsibilities for

- 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.

**Catalyst Support Limited**  
**(Registration number: 3689561)**  
**Consolidated Balance Sheet as at 31 March 2018**

The financial statements on pages 22 to 45 were approved by the trustees, and authorised for issue on 2/11/2018 and signed on their behalf by:

A handwritten signature in dark ink, consisting of a series of loops and a long horizontal stroke, positioned above a dotted line.

Warren Rockett  
Chairman

**Catalyst Support Limited**  
**(Registration number: 3689561)**  
**Balance Sheet as at 31 March 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	13	23,281	28,994
Investments		100	100
		<u>23,381</u>	<u>29,094</u>
<b>Current assets</b>			
Debtors	15	118,090	163,907
Cash at bank and in hand		501,133	391,155
		<u>619,223</u>	<u>555,062</u>
<b>Creditors: Amounts falling due within one year</b>	16	<u>(141,320)</u>	<u>(133,452)</u>
<b>Net current assets</b>		<u>477,903</u>	<u>421,610</u>
<b>Net assets</b>		<u>501,284</u>	<u>450,704</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		100,594	91,369
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>400,690</u>	<u>359,335</u>
<b>Total funds</b>	19	<u>501,284</u>	<u>450,704</u>

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

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.

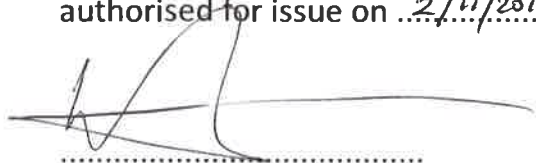
The trustees acknowledge their responsibilities for

- 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.

**Catalyst Support Limited**  
**(Registration number: 3689561)**  
**Consolidated Balance Sheet as at 31 March 2018**

The financial statements on pages 22 to 45 were approved by the trustees, and authorised for issue on 2/11/2018 and signed on their behalf by:

A handwritten signature in dark ink, appearing to be 'WR', is written over a horizontal dotted line.

Warren Rockett  
Chairman



**Catalyst Support Limited****Consolidated Statement of Cash Flows for the Year Ended 31 March 2018**

	Note	2018 £	2017 £
<b>Cash flows from operating activities</b>			
Net cash income		52,260	114,229
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	16,490	2,422
Investment income	4	(15)	(20)
		<u>68,735</u>	<u>116,631</u>
<b>Working capital adjustments</b>			
Decrease in debtors	15	61,051	104,866
Increase(decrease) in creditors	16	<u>4,240</u>	<u>(95,099)</u>
<b>Net cash flows from operating activities</b>		<u>134,046</u>	<u>127,397</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	4	15	20
Purchase of tangible fixed assets	13	(12,979)	(34,560)
Sale of tangible fixed assets		<u>2,206</u>	<u>548</u>
<b>Net cash flows from investing activities</b>		<u>(10,764)</u>	<u>(33,992)</u>
<b>Net increase in cash and cash equivalents</b>		<u>123,282</u>	<u>93,405</u>
Cash and cash equivalents at 1 April		<u>407,757</u>	<u>344,352</u>
<b>Cash and cash equivalents at 31 March</b>		<u><b>531,039</b></u>	<u><b>437,757</b></u>

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 2018

#### 1 Accounting policies

##### Basis of preparing the financial statements

Catalyst Support Limited is a private 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 £10 per member of the charity. The address of the registered office is given in the charity information on page 6 of these financial statements. The nature of the charity's operations and principal activities is given on page 9.

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.

#### 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.

##### 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.

##### Investment income

Investment income is recognised when receivable.

##### 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.

## Catalyst Support Limited

### Notes to the Financial Statements for the Year Ended 31 March 2018

#### 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.

#### 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:

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

#### 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.

## Catalyst Support Limited

### Notes to the Financial Statements for the Year Ended 31 March 2018

#### 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 trustees' discretion in furtherance of the objectives of the group.

Designated funds are unrestricted funds 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 2016. 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 2018****2 Income from donations and legacies**

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2018	2017
		£	£	£
Donations and legacies				
Donations to major appeals	14,649	2,760	17,409	15,827

**3 Income from charitable activities**

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2018	2017
		£	£	£
Service level agreements	-	2,390,141	2,390,141	1,514,442
Other income and training	23,233	300	23,533	273,803
	23,233	2,390,441	2,413,674	1,788,245

**4 Investment income**

	Unrestricted funds			
	General	Total	Total	
	£	2018	2017	
		£	£	
Interest receivable and similar income				
Interest receivable on bank deposits	15	15	20	

**5 Other income**

	Unrestricted funds			
	General	Total	Total	
	£	2018	2017	
		£	£	
Income from trading subsidiary	397,320	397,320	344,780	



## Catalyst Support Limited

## Notes to the Financial Statements for the Year Ended 31 March 2018

## 6 Expenditure on charitable activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2018 £	Total 2017 £
Service level agreements		17,835	2,128,658	2,146,493	1,503,022
Staff costs		-	209,382	209,382	177,464
Allocated support costs	18		50,210	50,228	35,632
		17,853	2,388,250	2,406,103	1,716,118

## 7 Other expenditure

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2018 £	Total 2017 £
Audit fees					
Audit of the financial statements		-	6,300	6,300	11,499
Other resources expended		363,735	-	363,735	307,026
		363,735	6,300	370,035	318,525

## 8 Net incoming/outgoing resources

Net incoming resources for the year include

	2018 £	2017 £
Audit fees	6,300	11,499
Depreciation of fixed assets	13,197	2,422

## 9 Trustees remuneration and expenses

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

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

**Catalyst Support Limited****Notes to the Financial Statements for the Year Ended 31 March 2018****10 Staff costs**

The aggregate payroll costs were as follows:

	2018 £	2017 £
<b>Staff costs during the year were:</b>		
Wages and salaries	1,161,397	1,004,344
Social security costs	83,921	99,327
Pension costs	74,669	92,306
	<u>1,319,987</u>	<u>1,195,977</u>

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:

	2018 No	2017 No
The average monthly number of employees during the year was as follows:	<u>70</u>	<u>48</u>

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

**Key management personnel**

The total employee benefits of the key management personnel of the group were £142,864 (2017 - £159,022).

**11 Taxation**

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

**Catalyst Support Limited****Notes to the Financial Statements for the Year Ended 31 March 2018****12 Intangible fixed assets****Group**

	<b>Goodwill £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2017	12,000	12,000
At 31 March 2018	12,000	12,000
<b>Amortisation</b>		
At 1 April 2017	12,000	12,000
At 31 March 2018	12,000	12,000
<b>Net book value</b>		
At 31 March 2018	-	-
At 31 March 2017	-	-

**Charity**

	<b>Goodwill £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2017	12,000	12,000
At 31 March 2018	12,000	12,000
<b>Amortisation</b>		
At 1 April 2017	12,000	12,000
At 31 March 2018	12,000	12,000
<b>Net book value</b>		
At 31 March 2018	-	-
At 31 March 2017	-	-

**Catalyst Support Limited****Notes to the Financial Statements for the Year Ended 31 March 2018****13 Tangible fixed assets****Group**

	<b>Furniture and equipment £</b>	<b>Motor vehicles £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2017	27,396	5,900	108,013	141,309
Additions	-	5,495	7,484	12,979
Disposals	-	(3,900)	-	(3,900)
At 31 March 2018	27,396	7,495	115,497	150,388
<b>Depreciation</b>				
At 1 April 2017	27,396	625	77,381	105,402
Charge for the year	-	2,474	14,016	16,490
Eliminated on disposals	-	(1,700)	-	(1,700)
At 31 March 2018	27,396	1,399	91,397	120,192
<b>Net book value</b>				
At 31 March 2018	-	6,096	24,100	30,196
At 31 March 2017	-	5,275	30,632	35,907

**Charity**

	<b>Furniture and equipment £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2017	27,396	105,996	133,392
Additions	-	7,484	7,484
At 31 March 2018	27,396	113,480	140,876
<b>Depreciation</b>			
At 1 April 2017	27,396	77,002	104,398
Charge for the year	-	13,197	13,197
At 31 March 2018	27,396	90,199	117,595
<b>Net book value</b>			
At 31 March 2018	-	23,281	23,281
At 31 March 2017	-	28,994	28,994

**Catalyst Support Limited****Notes to the Financial Statements for the Year Ended 31 March 2018****14 Fixed asset investments****Charity**

	2018 £	2017 £
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 2017	100	100
At 31 March 2018	100	100
<b>Net book value</b>		
At 31 March 2018	100	100
At 31 March 2017	100	100

**Details of undertakings**

Details of the investments in which the charity 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 profit for the financial period of Alpha Extreme Services Limited was £1,700 and the aggregate amount of capital and reserves at the end of the period was £2,724.

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



**Catalyst Support Limited****Notes to the Financial Statements for the Year Ended 31 March 2018****16 Debtors**

	<b>Group</b>		<b>Charity</b>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors	33,430	95,456	620	44,665
Due from group undertakings	-	-	67,418	67,488
Prepayments	50,052	51,754	50,052	51,754
Other debtors	22,375	19,698	-	-
	<u>105,857</u>	<u>166,908</u>	<u>118,090</u>	<u>163,907</u>

**16 Creditors: amounts falling due within one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	1,068	6,355	-	6,022
Other taxation and social security	34,836	10,301	24,619	-
Other creditors	1,715	3,566	-	-
Accruals	155,565	168,722	116,701	127,430
	<u>193,184</u>	<u>188,944</u>	<u>141,320</u>	<u>133,452</u>

**Deferred income**

Included within accruals and deferred income of the Group is £60,973 (2017: £61,581) relating to deferred income for income received in advance for ongoing projects. The movement being made up as follows:

<b>Group</b>	<b>2018</b>
	<b>£</b>
Deferred income at 1 April 2017	(61,581)
Resources deferred in the period	(6,950)
Amounts released from previous periods	<u>7,558</u>
Deferred income at 31 March 2018	<u>(60,973)</u>
<b>Charity</b>	<b>2018</b>
	<b>£</b>
Deferred income at 1 April 2017	(46,959)
Resources deferred in the period	(6,950)
Amounts released from previous periods	<u>3,988</u>
Deferred income at 31 March 2018	<u>(49,921)</u>

## Catalyst Support Limited

### Notes to the Financial Statements for the Year Ended 31 March 2018

#### 17 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

#### 18 Obligations under leases and hire purchase contracts

##### Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows

	Group		Charity	
	2018 £	2017 £	2018 £	2017 £
<b>Land and buildings</b>				
Within one year	52,750	62,300	52,750	62,300
Between one and five years	144,000	169,000	144,000	169,000
After five years	57,000	93,000	57,000	93,000
	<u>253,750</u>	<u>324,300</u>	<u>253,750</u>	<u>324,300</u>

The amount of non-cancellable operating lease payments recognised as an expense during the year was £126,445 (2017 - £92,526).

## Catalyst Support Limited

## Notes to the Financial Statements for the Year Ended 31 March 2018

## 19 Funds

## Group

	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2018 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Fund	337,602	435,217	(381,588)	(10,574)	380,657
<i>Designated</i>					
Designated Fund	22,657	-	-	-	22,657
<b>Total unrestricted funds</b>	<b>360,259</b>	<b>435,217</b>	<b>(381,588)</b>	<b>(10,574)</b>	<b>403,314</b>
<b>Restricted funds</b>					
Drugs death consultancy	90	-	-	-	90
Liberty	544	-	-	-	544
The Big Lottery Fund	17,029	126,121	(113,252)	-	29,898
ISIS	30,257	828,717	(843,527)	-	15,447
Guildford	30,194	-	-	-	30,194
Guildford & Waverley	-	361,316	(363,382)	2,066	-
N W Surrey	-	538,317	(528,347)	-	9,970
Surrey Heath & Farnham	-	198,143	(197,287)	-	856
Intervention clinic	4,476	-	-	-	4,476
Alcohol Guildford and Waverley	6,942	-	-	-	6,942
Promote	1,812	-	-	-	1,812
MISG Grant	25	-	-	-	25
Creative response	-	41,667	(41,667)	-	-
Aldershot Safe Haven	-	61,340	(68,155)	6,815	-
Woking Safe Haven	-	112,000	(111,660)	-	340
Guildford Safe Haven	-	125,580	(127,273)	1,693	-
<b>Total restricted funds</b>	<b>91,369</b>	<b>2,393,201</b>	<b>(2,394,550)</b>	<b>10,574</b>	<b>100,594</b>
<b>Total funds</b>	<b>451,628</b>	<b>2,828,418</b>	<b>(2,776,138)</b>	<b>-</b>	<b>503,908</b>

## Catalyst Support Limited

## Notes to the Financial Statements for the Year Ended 31 March 2018

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2017 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General Fund	288,071	629,344	(547,733)	(32,080)	337,602
<i><b>Designated</b></i>					
Designated Fund	22,657	-	-	-	22,657
<b>Total unrestricted funds</b>	<b>310,728</b>	<b>629,344</b>	<b>(547,733)</b>	<b>(32,080)</b>	<b>360,259</b>
<b>Restricted funds</b>					
Drugs death consultancy	90	-	-	-	90
Liberty	-	10,000	(9,456)	-	544
The Big Lottery Fund	-	124,670	(107,641)	-	17,029
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 & Farnham	-	116,002	(127,714)	11,712	-
Intervention clinic	4,476	-	-	-	4,476
Alcohol Guildford and					
Waverley	6,942	-	-	-	6,942
Promote	1,812	-	-	-	1,812
MISG Grant	25	-	-	-	25
Legal Highs	-	-	(11,841)	11,841	-
<b>Total restricted funds</b>	<b>26,671</b>	<b>1,519,528</b>	<b>(1,486,910)</b>	<b>32,080</b>	<b>91,369</b>
<b>Total funds</b>	<b>337,399</b>	<b>2,148,872</b>	<b>(2,034,643)</b>	<b>-</b>	<b>451,628</b>

## Catalyst Support Limited

## Notes to the Financial Statements for the Year Ended 31 March 2018

## Charity

	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2018 £
<b>Unrestricted funds</b>					
<b>General</b>					
General fund	336,678	69,782	(17,853)	(10,574)	378,033
<b>Designated</b>					
Designated fund	22,657	-	-	-	22,657
<b>Total Unrestricted funds</b>	<b>359,335</b>	<b>69,782</b>	<b>(17,853)</b>	<b>(10,574)</b>	<b>400,690</b>
<b>Restricted funds</b>					
Drugs death consultancy	90	-	-	-	90
Liberty	544	-	-	-	544
The Big Lottery Fund	17,029	126,121	(113,252)	-	29,898
ISIS	30,257	828,717	(843,527)	-	15,447
Guildford	30,194	-	-	-	30,194
Guildford & Waverley	-	361,316	(363,382)	2,066	-
N W Surrey	-	538,317	(528,347)	-	9,970
Surrey Heath & Farnham	-	198,143	(197,287)	-	856
Intervention clinic	4,476	-	-	-	4,476
Alcohol Guildford and Waverley	6,942	-	-	-	6,942
Promote	1,812	-	-	-	1,812
MISG Grant	25	-	-	-	25
Creative response	-	41,667	(41,667)	-	-
Aldershot Safe Haven	-	61,340	(68,155)	6,815	-
Woking Safe Haven	-	112,000	(111,660)	-	340
Guildford Safe Haven	-	125,580	(127,273)	1,693	-
<b>Total restricted funds</b>	<b>91,369</b>	<b>2,393,201</b>	<b>(2,394,550)</b>	<b>10,574</b>	<b>100,594</b>
<b>Total funds</b>	<b>450,704</b>	<b>2,462,983</b>	<b>(2,412,403)</b>	<b>-</b>	<b>501,284</b>



## Catalyst Support Limited

## Notes to the Financial Statements for the Year Ended 31 March 2018

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2017 £
<b>Unrestricted funds</b>					
<b>General</b>					
General fund	287,118	322,348	(240,708)	(32,080)	336,678
<b>Designated</b>					
Designated fund	22,657	-	-	-	22,657
<b>Total unrestricted funds</b>	<b>309,775</b>	<b>322,348</b>	<b>(240,708)</b>	<b>(32,080)</b>	<b>359,335</b>
<b>Restricted funds</b>					
Drugs death consultancy	90	-	-	-	90
Liberty	-	10,000	(9,456)	-	544
The Big Lottery Fund	-	124,670	(107,641)	-	17,029
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 & Farnham	-	116,002	(127,714)	11,712	-
Intervention clinic	4,476	-	-	-	4,476
Alcohol Guildford and Waverley	6,942	-	-	-	6,942
Promote	1,812	-	-	-	1,812
MISG Grant	25	-	-	-	25
Legal Highs	-	-	(11,841)	11,841	-
<b>Total restricted funds</b>	<b>26,671</b>	<b>1,519,528</b>	<b>(1,486,910)</b>	<b>32,080</b>	<b>91,369</b>
<b>Total funds</b>	<b>336,446</b>	<b>1,841,876</b>	<b>(1,727,618)</b>	<b>-</b>	<b>450,704</b>

The purpose of each major restricted fund is as follows:

The Big Lottery Fund funds the provision of Reach Out Counselling for individuals around substance misuse, by volunteer counsellors.

ISIS is the commissioned funding for Tier 2 Adult Drug and Alcohol Services.

Guildford, Intervention Clinic and Alcohol Guildford and Waverley, fund ad hoc alcohol outreach and intervention projects.

The designated fund is in respect of a diapidations provision.

**Catalyst Support Limited****Notes to the Financial Statements for the Year Ended 31 March 2018****20 Analysis of net assets between funds****Group**

	Unrestricted funds		Restricted funds £	Total funds £
	General £	Designated £		
Tangible fixed assets	26,756	-	3,440	30,196
Current assets	492,763	22,657	151,476	666,896
Current liabilities	(137,436)	-	(55,748)	(193,184)
Total net assets	382,083	22,657	99,168	503,908

**Charity**

	Unrestricted funds		Restricted funds £	Total funds £
	General £	Designated £		
Tangible fixed assets	19,841	-	3,440	23,281
Fixed asset investments	100	-	-	100
Current assets	445,090	22,657	151,476	619,223
Current liabilities	(85,572)	-	(55,748)	(141,320)
Total net assets	379,459	22,657	99,168	501,284

**Catalyst Support Limited**  
**Notes to the Financial Statements for the Year Ended 31 March 2018**

## **21 Local Government Pension Scheme**

The Charity is a participating employer 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.

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.

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.

# Thank You

Catalyst would not be able to continue its work without the support of many people and organisations.

**Thank you** to our staff and volunteers for their work

**Thank you** to our funders:

**Thank you** to our individual donors especially to clients who donate in recognition of the benefits they experience

**Thank you** to our many partner organisations who work with us to ensure the best outcomes for people:



Surrey County Council



NHS Clinical  
Commissioning Groups



The Big Lottery Fund  
Reaching Communities  
Fund



Community Foundation  
for Surrey



Walton Charity



Office of the Police and  
Crime Commissioner



## Find Out More and Get Involved

### Have a look at our website

To find out more about all the work that Catalyst is involved in and the difference their work makes, visit [catalystsupport.org.uk](http://catalystsupport.org.uk)

### Contact us

Call: 01483 590 150  
Text: 07909 631 623  
Email: [info@catalystsupport.org.uk](mailto:info@catalystsupport.org.uk)  
Twitter: @CATALYSTethos

### Support us

Donations help Catalyst reach more people in Surrey. Donate at [catalystsupport.org.uk/supporters/donate/](http://catalystsupport.org.uk/supporters/donate/)

### Or by post:

Catalyst  
14 Jenner Road  
Guildford GU1 3PL

