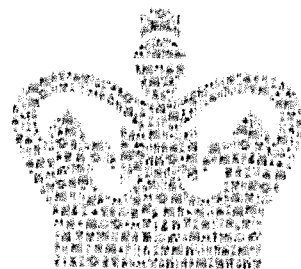


REGISTERED COMPANY NUMBER: 3689561 (England and Wales)
REGISTERED CHARITY NUMBER: 1075892

Report of the Trustees and
Consolidated Financial Statements
for the
Year Ended 31 March 2016
for
Catalyst Support Limited



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

Catalyst Support Limited

**Contents of the Consolidated Financial Statements
for the Year Ended 31 March 2016**

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Catalyst Support Limited

Company Information

PATRON: Lady O'Connor DL

TRUSTEES: Peter Wallis (Chairman)
Susan Bowen
Sarah Buckingham (resigned 16 February 2016)
Kirsty Collier
Keith Deane
Elizabeth Grant
Katharine Mills
Warren Rockett
Jane Winstone

COMPANY SECRETARY: David Cunningham (appointed 29 January 2016)

**REGISTERED OFFICE
AND PRINCIPAL ADDRESS:** 14 Jenner Road
Guildford
Surrey
GU1 3PL

BANKERS: Barclays Bank plc
Camberley
Surrey
GU15 3RQ

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

AUDITORS: Roffe Swayne
Registered Auditors and Chartered Accountants
Ashcombe Court
Woolsack Way
Godalming
Surrey
GU7 1LQ

CHARITY NUMBER: 1075892

COMPANY NUMBER: 3689561

**Catalyst Support Limited
Chairman's Report
for the Year Ended 31 March 2016**

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 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

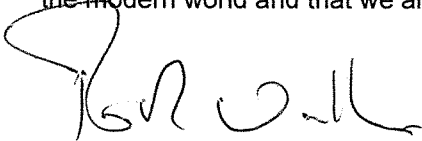
Chairman's Report

We have now been CATALYST for a year and the new name very much expresses our fundamental aim, to be a catalyst for recovery for our clients. The problems they face are many and varied and their responses are equally diverse. The strength of CATALYST is that we understand and help them in their recovery and treat them all as individuals who are doing all they can to come to terms with their problems and to establish an effective path to resolve them.

Many feel alienated or passed by in the modern world and it is this sense of alienation which lies at the heart of the social crisis in our society and social problems are at an all-time high. Successive governments have cut away the funding of social work on which charities, such as CATALYST, depend. The UK has so many effective charities who work incredibly hard to remedy social ills and it would be a tragedy if government cuts in funding were to endanger this. We know that the commissioning agencies have faced significant reductions in funding and we are keen to work with them to see how we can deliver the best possible service for the money available. The sole aim is the commitment to trying to do the best for our very troubled clients.

We would be nowhere without our astonishingly wonderful and dedicated volunteers, who give so much to their work and I would like to thank them (and their families!) for all they have done. The CATALYST central staff have done so well in managing their efforts and in coping with the financial consequences of funding reductions.

I feel very strongly that CATALYST, and many similar local charities, are vital to face the social problems of the modern world and that we are ideally placed to handle these problems on best value terms.



**Peter Wallis
Chairman
Catalyst Support Limited**

**Catalyst Support Limited
Chief Executive's Statement
for the Year Ended 31 March 2016**

Chief Executive's Statement

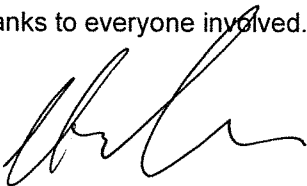
This is our first whole year as CATALYST. I have to say that it seems as if we have been CATALYST for much longer so well has the name embedded itself in the minds of staff, clients and stakeholders alike. And I am really pleased to say that we are still being catalysts in helping people adopt new behaviours which are much more consistent with their view of who they want to be. Essentially we continue to suggest that people from all walks of life and with all sorts of issues which are currently affecting their lives can change. It's not as easy as it sounds of course but what is worthwhile that is easy? We are here to help people to put in place new skills, meet new people and think of things in new ways. And if you genuinely learn new responses and new solutions to everyday challenges - or life - then you have something that is long lasting and not fragile and can withstand the battering that it will inevitably face.

With change so much the subject matter of this agency it might sound strange that we are continually seeking stability, but I am pleased to say that we have managed to find some measure of this amongst the rolling waves of changes that austerity provokes. 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 extreme value for money, as does so much of the sector, and this has had some impact up to this point. 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 huge proportion of our income on staff involved in delivery.

It would be wrong to single out any specific aspect of our services for especial mention as each integrates with the other. Currently we work with people who have mild to moderate to severe mental health issues with or without accompanying drug or alcohol use as well as people 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 as well as with those people who are not yet able to contemplate change on any meaningful level. We work with all partner agencies from within and without the health sector and in a drop-in, counselling, group and outreach format. We maintain confidentiality where needed and yet will work towards useful sharing of information where statutorily required or where the owner of the information desires. I really hope that this produces an agency that is easy to work with for everyone.

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.



**Haydn Morris
Chief Executive Officer
Catalyst Support Limited**

Catalyst Support Limited

Report of the Directors and Trustees for the Year Ended 31 March 2016

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 which incorporates work with people suffering drug, alcohol, mental health and tenancy problems, with the aim of reducing chaos and promoting stability.

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 performs 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 company, Alpha Extreme Services Limited, is involved with extreme cleans 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, including drug, alcohol and mental health issues.

Our Vision

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

- Listen
- Welcome people into a collaborative partnership
- Believe in the ability to change
- Believe that how help is offered is as important as the help itself
- Believe in the whole person

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 helping people sustain their tenancies and 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 precise criteria and this does throw up some challenges.

Perhaps inevitably the service has become very much over used by people who present with complex needs.

Catalyst Support Limited

Report of the Directors and Trustees for the Year Ended 31 March 2016

PROJECTS (CONTINUED)

Community Connections/The Welcome Project

Having fulfilled the full term of its contract, Community Connections are due to be re-commissioned in the remainder of this year. The overall service has been evaluated as excellent and so we are very hopeful that we will be successful in the upcoming retender process and look forward to reporting on this next year. The success of the Safe Havens has also made national news this last year and so we are now responsible for the management of two more such evening provision. One in Guildford which we work in conjunction with one of our Community Connections Partners and one in Camberley which we run direct. These Safe Havens offer an excellent way for people to engage more appropriately than with a busy A&E department.

Community Incident Action Groups (CIAG)

All direct funding from the CIAG groups has ceased as of July 2016. Borough councils are just so in need of making immediate savings that the overall reductions in cost to the system that these posts demonstrably made cannot be afforded in the short term. It is with great reluctance on all sides therefore that the current situation has arisen. We would like to thank supporting boroughs for their efforts in keeping this post going and their success in doing so for as long as they did. I am sure that if they could then some of the most disadvantaged and damaged people in our society would thank them too.

Reach Out Counselling

This project is funded by The Big Lottery Fund and was awarded a further 4 year funding from September 2015 through to August 2019.

The aims of the project are to offer one to one counselling for clients that are, 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 improve confidence and self esteem
- Offering voluntary positions for beneficiaries to provide education, support and advice and feedback in the community
- Developing sustainable family relationships.

Alpha Extreme Services Limited (AES)

Alpha Extreme Services has continued to grow with turnover up over 21 %.

AES provide 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.

Catalyst Support Limited

Report of the Directors and Trustees for the Year Ended 31 March 2016

Peer Mentoring

Catalyst has developed a Peer Mentoring programme to offer people at an advanced stage of their recovery who 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 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 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

The Trustees and the Senior Management Team have prepared both long-term and short-term strategic plans designed to achieve the objectives of Catalyst Support Limited. In most instances the determining factor which drives success of these strategies is the ability to secure funding for the activity. The long-term strategy is contained within a five year rolling strategic plan which the Trustees review annually. The shorter term strategies are applied by the Senior Management Team and are based upon both researched and opportunistic proposals for services suitable to be provided by the Charity.

Catalyst Support Limited

Report of the Directors and Trustees for the Year Ended 31 March 2016

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, one in Guildford, one in 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, approximately 57 staff were employed, while we had 54 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.

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.

Catalyst Support Limited

Report of the Directors and Trustees for the Year Ended 31 March 2016

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.

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.

During the year the Charity made the decision to look for a change of name which better reflected the increasing amount of work being done with people around mental health and wellbeing, and after consulting widely with staff, volunteers, clients and Trustees began the process of becoming Catalyst Support Limited.

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. The Trustees undertake recruitment of new Trustees by a mixture of advertising and personal or professional contacts. Under the constitution of the Charity, specified Trustees are required to retire each year but may offer themselves for re-election. 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.

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.

Catalyst Support Limited

Report of the Directors and Trustees for the Year Ended 31 March 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Trustees (continued)

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 2015 to date of this report are:

Peter Wallis (Chairman)
Susan Bowen
Kirsty Collier
Keith Deane
Elizabeth Grant
Katharine Mills
Warren Rockett
Jane Winstone
Sarah Buckingham (resigned 16 February 2016)

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
David Cunningham – Finance Manager
Gus MacKenzie - Director of Operations
Susan Murphy - Deputy Chief Executive Officer
Gary Ochoa- Fagan – Director of Alpha Extreme Services Limited
Moir Robertson – Practice Manager.

Since February 2015, Jane de la Rosa has been in the newly created role of Communications and Fund Raising Manager, initially to lead the change to the new name, brand and ethos and to communicate the vision and activities of Catalyst externally and internally.

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.

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 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.

Catalyst Support Limited

Report of the Directors and Trustees for the Year Ended 31 March 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

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 Council 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 are 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.

Catalyst Support Limited

Report of the Directors and Trustees for the Year Ended 31 March 2016

FINANCIAL REVIEW (CONTINUED)

Reserves (continued)

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

At 31 March 2016, the Charity's restricted and unrestricted reserves totalled £337,399, this figure has been reduced in the year mainly with the continued funding of the Reach Out Counselling despite a breaking funding. The Trustees saw this as necessary to retain continuity to the service and with the Senior Management Team are working to recover the level of reserves to the next year, in keeping with the Charity's policy.

Free and undesignated reserves at 31 March 2016 amounted to £308,874, being the amount of the unrestricted general fund of £310,728 less £1,854 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.

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

**Report of the Directors and Trustees
for the Year Ended 31 March 2016**

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

Date: 5 / viii / 16

Catalyst Support Limited
Report of the Independent Auditors to the Members of

Independent Auditor's Report to the trustees of Catalyst Support Limited
for the Year Ended 31 March 2016

We have audited the financial statements of Catalyst Support Limited for the year ended 31 March 2016, which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Balance Sheet, Consolidated and Company Cashflow Statements 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).

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 the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement 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 as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that 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. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion

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 2016, and of its 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 (applicable to smaller entities); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

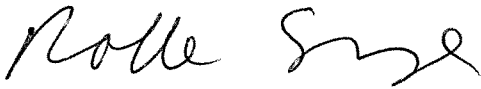
Catalyst Support Limited
Report of the Independent Auditors to the Members of

Independent Auditor's Report to the trustees of Catalyst Support Limited
for the Year Ended 31 March 2016

Matters on which we are required to report by exception:

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 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

Date:10/8/16.....

**Consolidated Statement of Financial Activities
for the Year Ended 31 March 2016**

	Notes	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
INCOME FROM:					
Donations and legacies	2	20,608	310	20,918	13,509
Income from investments	3	78	-	78	105
Income from charitable activities	4				
Service level agreements		-	1,518,507	1,518,507	1,579,584
Other income and training		106,111	1,487	107,598	74,811
Other income		290,663	-	290,663	239,127
Total income		417,460	1,520,304	1,937,764	1,907,136
EXPENDITURE ON:					
Charitable activities	5	78,815	1,668,582	1,747,397	1,618,648
Other expenditure		246,318	-	246,318	209,748
Total expenditure		325,133	1,668,582	1,993,715	1,828,396
NET INCOME/EXPENDITURE BEFORE TRANSFERS		92,327	(148,278)	(55,951)	78,840
Transfers between funds	20	(105,389)	105,389	-	-
Net movement in funds		(13,062)	(42,889)	(55,951)	78,740
RECONCILIATION OF FUNDS					
Total funds brought forward		323,790	69,560	393,350	314,610
TOTAL FUNDS CARRIED FORWARD		310,728	26,671	337,399	393,350

Consolidated Balance Sheet
At 31 March 2016

	Notes	2016 £	2015 £
FIXED ASSETS			
Intangible assets	13	-	-
Tangible assets	14	4,317	900
CURRENT ASSETS			
Debtors	16	271,773	158,313
Cash at bank		<u>344,352</u>	<u>403,008</u>
		616,125	561,321
CREDITORS			
Amounts falling due within one year	17	<u>(283,043)</u>	<u>(168,871)</u>
NET CURRENT ASSETS			
		<u>333,082</u>	<u>392,450</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>337,399</u>	<u>393,350</u>
NET ASSETS			
		<u>337,399</u>	<u>393,350</u>
FUNDS			
Unrestricted funds	20	310,728	323,790
Restricted funds	20	<u>26,671</u>	<u>69,560</u>
TOTAL FUNDS			
		<u>337,399</u>	<u>393,350</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

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

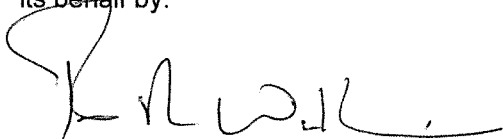
The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the 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 of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 5th August 2016 and were signed on its behalf by:



.....
Peter Wallis – Chairman



.....
Warren Rockett – Trustee

The notes form part of these financial statements

Charity Balance Sheet
At 31 March 2016

	Notes	2016 £	2015 £
FIXED ASSETS			
Intangible assets	13	-	-
Tangible assets	14	2,884	-
Investments	15	<u>100</u>	<u>100</u>
		2,984	100
CURRENT ASSETS			
Debtors	16	225,529	153,262
Cash at bank		<u>306,846</u>	<u>380,674</u>
		532,375	533,936
CREDITORS			
Amounts falling due within one year	17	<u>(198,913)</u>	<u>(140,694)</u>
NET CURRENT ASSETS		<u>333,462</u>	<u>393,242</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>336,446</u>	<u>393,342</u>
NET ASSETS		<u>336,446</u>	<u>393,342</u>
FUNDS			
Unrestricted funds	20	309,775	323,782
Restricted funds	20	<u>26,671</u>	<u>69,560</u>
TOTAL FUNDS		<u>336,446</u>	<u>393,342</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

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

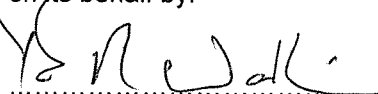
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- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of 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 of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 5th August 2016 and were signed on its behalf by:


Peter Wallis – Chairman


Warren Rockett – Trustee

The notes form part of these financial statements

Consolidated and Charity Cash Flow Statements
For the year ended 31 March 2016

	Notes	Charity 2016 £	Group 2016 £	Charity 2015 £	Group 2015 £
Cash flows from operating activities					
Cash generated from operations	1	(69,581)	(53,010)	64,186	82,789
Tax paid		-	(262)	-	(701)
Net cash generated from operating activities		(69,581)	(53,272)	64,186	82,088
Cash flows from investing activities					
Tangible fixed assets		(4,325)	(5,462)	-	(2,400)
Sale of tangible fixed assets		-	-	500	500
Interest received		78	78	105	105
Net cash from investing activities		(4,247)	(5,384)	605	(1,795)
Net increase/(decrease) in cash and cash equivalents		(73,828)	(58,656)	64,791	80,293
Cash and cash equivalents at beginning of year		380,674	403,008	315,883	322,715
Cash and cash equivalents at end of year		<u>306,846</u>	<u>344,352</u>	<u>380,674</u>	<u>403,008</u>

1. **Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	Notes	Charity 2016 £	Group 2016 £	Charity 2015 £	Group 2015 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		(56,896)	(55,951)	78,361	78,740
Adjustments for:					
Depreciation charges		1,441	2,045	-	1,500
Tax		-	(83)	-	296
Interest received		(78)	(78)	(105)	(105)
Increase in debtors		(72,267)	(65,014)	(34,198)	(69,681)
Increase in creditors		58,219	66,071	20,128	72,039
		<u>(69,581)</u>	<u>(53,010)</u>	<u>64,186</u>	<u>82,789</u>

Notes to the Financial Statements
for the Year Ended 31 March 2016

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 pages 4 and 8.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

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 Action Team, Surrey Police and local borough councils.

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.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

1. ACCOUNTING POLICIES – continued

Allocation and apportionment of costs (continued)

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.

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

Computer equipment	- 33½% straight line
Furniture and other equipment	- 25% straight line
Motor vehicles	- 50% straight line

Taxation

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

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the grant provider.

Retirement benefits

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.

2. INCOME FROM DONATIONS

	2016	2015
	£	£
Donations	<u>20,918</u>	<u>13,509</u>

3. INCOME FROM INVESTMENTS

	2016	2015
	£	£
Deposit account interest	<u>78</u>	<u>105</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2016 £	2015 £
Grants	Service level agreements	1,518,507	1,579,584
Other income	Other income and training	107,598	74,811
		<u>1,626,105</u>	<u>1,654,395</u>

Grants received, included in the above, are as follows:

	2016 £	2015 £
Liberty	40,000	40,000
The Big Lottery Fund	92,958	131,342
ISIS	863,539	886,232
Wellbeing – Guildford	248,008	248,008
Wellbeing – Waverley	158,000	158,000
Wellbeing – Surrey Heath	116,002	116,002
	<u>1,518,507</u>	<u>1,579,584</u>

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs (see note 6) £	Support costs (see note 7) £	Governance costs (see note 8) £	Totals £
Charitable	1,496,502	240,895	10,000	1,747,397
	<u>1,496,502</u>	<u>240,895</u>	<u>10,000</u>	<u>1,747,397</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2016 £	2015 £
Staff costs	1,006,175	1,017,945
Payments to service providers	172,005	129,571
Rent and service charge	107,942	85,197
Insurance	8,251	10,968
Light and heat	15,888	19,881
Telephone	35,361	19,672
Postage and stationery	18,306	29,680
Direct supplies	96	6,034
Sundries	25,180	17,534
Repairs and maintenance	40,506	23,683
Travel, subsistence and volunteer	59,488	61,542
Staff training	5,863	17,174
Depreciation	1,441	-
	<u>1,496,502</u>	<u>1,438,881</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

7. SUPPORT COSTS

Charitable support costs, included in the above, are as follows:

	2016	2015
	£	£
Wages	189,775	149,455
Accountancy and advisory	5,709	5,380
Other professional fees	43,730	11,769
Bank charges	<u>1,681</u>	<u>1,164</u>
	<u>240,895</u>	<u>167,768</u>

8. GOVERNANCE COSTS

	2016	2015
	£	£
Auditors' remuneration	<u>10,000</u>	<u>11,999</u>

9. NET INCOME/(EXPENDITURE)

Net Income/(Expenditure) is stated after charging:

	2016	2015
	£	£
Depreciation - owned assets	<u>2,045</u>	<u>1,500</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits paid for the year ended 31 March 2016 nor for the year ended 31 March 2015.

Trustees' Expenses

There were no trustees' expenses paid neither for the year ended 31 March 2016 nor for the year ended 31 March 2015.

11. STAFF COSTS

	2016	2015
	£	£
Wages and salaries	1,009,704	993,968
Social security costs	92,886	88,769
Other pension costs	<u>93,360</u>	<u>84,663</u>
	<u>1,195,950</u>	<u>1,167,400</u>

The value of services provided by volunteers has not been included in these accounts.

The average number of employees during the year was 54 (2015: 56). There are no staff earning in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 March 201612. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2015

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,509	-	13,509
Charitable activities			
Service level agreements	-	1,579,584	1,579,584
Other income and training	74,811	-	74,811
Other income	239,127	-	239,127
Investment income	105	-	105
Total	327,552	1,579,584	1,907,136
EXPENDITURE ON			
Charitable activities			
Charitable	51,107	1,567,541	1,618,648
Other expenditure	209,748	-	209,748
Total	260,855	1,567,541	1,828,396
NET INCOME	66,697	12,043	78,740
Transfers between funds	(37,349)	37,349	-
Net movement in funds	29,348	49,392	78,740
	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	294,442	20,168	314,610
TOTAL FUNDS CARRIED FORWARD	323,790	69,560	393,350

13. INTANGIBLE FIXED ASSETS

	Group Goodwill £	Charity Goodwill £
COST		
At 1 April 2015 & 31 March 2016	12,000	12,000
AMORTISATION		
At 1 April 2015 & 31 March 2016	12,000	12,000
NET BOOK VALUE		
At 31 March 2016	-	-
At 31 March 2015	-	-

The notes form part of these financial statements

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

14. TANGIBLE FIXED ASSETS: GROUP

	Fixtures and Fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2014	27,396	5,820	73,891	107,107
Additions	-	-	5,462	5,462
Disposals	-	(1,200)	-	(1,200)
	<u>27,396</u>	<u>4,620</u>	<u>79,353</u>	<u>111,369</u>
At 31 March 2015	27,396	4,620	79,353	111,369
DEPRECIATION				
At 1 April 2014	27,396	4,920	73,891	106,207
Charge for year	-	225	1,820	2,045
Released on disposal	-	(1,200)	-	(1,200)
	<u>27,396</u>	<u>3,945</u>	<u>75,711</u>	<u>107,052</u>
At 31 March 2015	27,396	3,945	75,711	107,052
NET BOOK VALUE				
At 31 March 2016	-	675	3,642	4,317
	<u>-</u>	<u>675</u>	<u>3,642</u>	<u>4,317</u>
At 31 March 2015	-	900	-	900
	<u>-</u>	<u>900</u>	<u>-</u>	<u>900</u>

TANGIBLE FIXED ASSETS: CHARITY

	Fixtures and Fittings £	Computer equipment £	Totals £
COST			
At 1 April 2015	27,396	73,891	101,287
Additions	-	4,325	4,325
	<u>27,396</u>	<u>78,216</u>	<u>105,612</u>
At 31 March 2016	27,396	78,216	105,612
DEPRECIATION			
At 1 April 2015	27,396	73,891	101,287
Released on disposal	-	1,441	1,441
	<u>27,396</u>	<u>75,332</u>	<u>102,728</u>
At 31 March 2016	27,396	75,332	102,728
NET BOOK VALUE			
At 31 March 2016	-	2,884	2,884
	<u>-</u>	<u>2,884</u>	<u>2,884</u>
At 31 March 2015	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Catalyst Support Limited (Registered Company Number: 3689561)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

15. FIXED ASSET INVESTMENTS: CHARITY

	Shares in Group undertaking £
COST	
At 1 April 2015 & 31 March 2016	100
	<hr/>
NET BOOK VALUE	
At 31 March 2016	100
	<hr/>
At 31 March 2015	100
	<hr/>

The company's investment at the balance sheet was:

Alpha Extreme Services Limited

Nature of business: cleaning and support services

	% Holding 100		
Class of shares: Ordinary			
		2016	2015
		£	£
Aggregate capital and reserves		1,053	108
		<hr/>	<hr/>
Profit and for the year		945	379
		<hr/>	<hr/>

Alpha Extreme Services Limited was established to undertake commercial activities arising to support individuals in cleaning premises and disposing of clinical waste.

	2016	2015
	£	£
Turnover	290,663	239,127
Cost of sales	(218,767)	(169,038)
Profit on Ordinary Activities before Gift Aid and Taxation	862	675
Gift Aid payable to Catalyst Support Limited	-	-
Taxation	83	(296)
Retained profit for the year	945	379
	<hr/>	<hr/>
Assets	110,250	101,798
Liabilities	(109,197)	(101,690)
	<hr/>	<hr/>
	1,053	108
	<hr/>	<hr/>

Catalyst Support Limited (Registered Company Number: 3689561)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2016 £	2015 £	2016 £	2015 £
Trade debtors	188,233	114,545	120,000	39,410
Prepayments	81,540	41,318	80,462	40,339
Other debtors	2,000	2,450	-	-
	<u>271,773</u>	<u>158,313</u>	<u>200,462</u>	<u>79,749</u>
Debtors: Amounts falling due after one year				
Amounts owed from Group undertakings	-	-	25,067	73,513
	<u>271,773</u>	<u>158,313</u>	<u>225,529</u>	<u>153,262</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2016 £	2015 £	2016 £	2015 £
Trade creditors	7,351	-	6,593	-
Corporation tax	-	-	-	-
Social security and other taxes	36,530	31,367	24,207	24,785
Accruals and deferred income	239,162	137,504	168,113	115,909
	<u>283,043</u>	<u>168,871</u>	<u>198,913</u>	<u>140,694</u>

Included within other creditors and accruals of the charity is £134,527 (2015: £47,084) relating to deferred income, the movement being made up as follows:

	Group	Charity
	2016 £	2015 £
Deferred income brought forward	47,084	43,042
Recognised in the year	(13,108)	(32,000)
New income deferred in the year	<u>100,551</u>	<u>36,042</u>
Deferred income carried forward	<u>134,527</u>	<u>47,084</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

18. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	Group	Charity
	2016	2015
	£	£
Expiring within one year	<u>35,000</u>	<u>35,000</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS: GROUP

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
Fixed assets	1,854	2,463	4,317	900
Current assets	499,817	116,308	616,125	561,321
Current liabilities	(190,943)	(92,100)	(283,043)	(168,871)
	<u>310,728</u>	<u>26,671</u>	<u>337,399</u>	<u>393,350</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS: CHARITY

	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
Fixed assets	421	2,463	2,884	-
Investments	100	-	100	100
Current assets	416,067	116,308	532,375	533,936
Current liabilities	(106,813)	(92,100)	(198,913)	(140,694)
	<u>309,775</u>	<u>26,671</u>	<u>336,446</u>	<u>393,342</u>

Catalyst Support Limited (Registered Company Number: 3689561)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

20. MOVEMENT IN FUNDS: GROUP

	At 1.4.15 £	Net movement in funds £	Transfers between funds £	At 31.3.16 £
Unrestricted funds				
General fund	301,133	92,327	(105,389)	288,071
Designated fund	22,657	-	-	22,657
	<u>323,790</u>	<u>92,327</u>	<u>(105,389)</u>	<u>310,728</u>
Restricted funds				
Drugs death consultancy	90	-	-	90
CIAG	-	(3,458)	3,458	-
The Big Lottery Fund	-	(35,489)	35,489	-
MISG Grant	25	-	-	25
Intervention clinic	4,476	-	-	4,476
Alcohol project-probation	6,942	-	-	6,942
Promote	1,812	-	-	1,812
ISIS	46,051	(40,119)	-	5,932
Legal Highs	-	(8,579)	8,579	-
Welcome Project				
- Guildford	10,164	(2,770)	-	7,394
- Waverley	-	(29,361)	29,361	-
- Surrey Heath	-	(28,502)	28,502	-
	<u>69,560</u>	<u>(148,278)</u>	<u>105,389</u>	<u>26,671</u>
TOTAL FUNDS	<u>393,350</u>	<u>(55,951)</u>	<u>-</u>	<u>337,399</u>

Catalyst Support Limited (Registered Company Number: 3689561)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

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

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	417,460	(325,133)	92,327
	<hr/>	<hr/>	<hr/>
	417,460	(325,133)	92,327
	<hr/>	<hr/>	<hr/>
Restricted funds			
CIAG	40,000	(43,458)	(3,458)
The Big Lottery Fund	92,958	(128,447)	(35,489)
ISIS	863,539	(903,658)	(40,119)
Legal Highs	-	(8,579)	(8,579)
Welcome Project			
- Guildford	248,008	(250,778)	(2,770)
- Waverley	158,310	(187,671)	(29,361)
- Surrey Heath	117,489	(145,991)	(28,502)
	<hr/>	<hr/>	<hr/>
	1,520,304	(1,668,582)	(148,278)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	1,937,764	(1,993,715)	(55,951)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

20. MOVEMENT IN FUNDS: CHARITY

	At 1.4.15 £	Net movement in funds £	Transfers between funds £	At 31.3.16 £
Unrestricted funds				
General fund	301,125	91,382	(105,389)	287,118
Designated fund	22,657	-	-	22,657
	<u>323,782</u>	<u>91,382</u>	<u>(105,389)</u>	<u>309,775</u>
Restricted funds				
Drugs death consultancy	90	-	-	90
CIAG	-	-	-	-
The Big Lottery Fund	-	(3,458)	3,458	-
MISG Grant	25	(35,489)	35,489	25
Intervention clinic	4,476	-	-	4,476
Alcohol project-probation	6,942	-	-	6,942
Promote	1,812	-	-	1,812
ISIS	46,051	(40,119)	-	5,932
Legal Highs	-	(8,579)	8,579	-
Welcome Project				
- Guildford	10,164	(2,770)	-	7,394
- Waverley	-	(29,361)	29,361	-
- Surrey Heath	-	(28,502)	28,502	-
	<u>69,560</u>	<u>(148,278)</u>	<u>105,389</u>	<u>26,671</u>
TOTAL FUNDS	<u>393,342</u>	<u>(56,896)</u>	<u>-</u>	<u>336,446</u>

Catalyst Support Limited (Registered Company Number: 3689561)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

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

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,197	(78,815)	91,382
Designated fund	-	-	-
	<hr/>	<hr/>	<hr/>
	170,197	(78,815)	91,382
	<hr/>	<hr/>	<hr/>
Restricted funds			
CIAG	40,000	(43,458)	(3,458)
The Big Lottery Fund	92,958	(128,447)	(35,489)
ISIS	863,539	(903,658)	(40,119)
Legal Highs	-	(8,579)	(8,579)
Welcome Project			
- Guildford	248,008	(250,778)	(2,770)
- Waverley	158,310	(187,671)	(29,361)
- Surrey Heath	117,489	(145,991)	(28,502)
	<hr/>	<hr/>	<hr/>
	1,520,304	(1,668,582)	(148,278)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	1,690,501	(1,747,397)	(56,896)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

21. SHARE CAPITAL

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

22. LOCAL GOVERNMENT PENSION SCHEME

a) General

The Charity participates 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 last formal valuation of the Scheme was performed as at 31 March 2013 by a professionally qualified actuary using the 'projected unit' method. The market value of the Scheme's assets at the last valuation date was £2,559 million.

The Charity paid contributions at the rate of 15.5% during the year. Member contributions will generally be 6.4% for those who joined the Scheme after 1 April 1998 and 5% for those who joined the Scheme before 1 April 1998.

It is not possible to identify the share of underlying assets and liabilities belonging to individual participating employers.

Because of the nature of the Scheme, the profit and loss account charge for the period under FRS17 represents the employer contribution payable.

The notes form part of these financial statements

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

b) Financial Assumptions

The financial assumptions underlying the valuation were as follows:

	<u>Nominal % pa</u>
Discount rate for periods	4.60
Rate of pensionable pay increase	3.80
Rate of pension increases	2.50
Rate of price inflation	3.30

The accumulated assets of the Scheme were assumed to earn the same return as if they had been invested in a portfolio comprising 75% in equity investments.

The valuation revealed a shortfall of assets (£2,559 million) compared with the value of liabilities (£3,538 million) of some £980 million (equivalent to a past service funding level of 72.3%). The employer's ongoing future service contribution rate, after allowing for changes in benefits, is 19.9% of pensionable salaries.

The employers (including the Charity) are currently required to contribute at the standard rate of 20.4% of pensionable salaries.

The valuation at 31 March 2013 included within the 31 March 2013 report has now been issued to members. The next valuation of the fund will be carried out as at 31 March 2016. At the time of signing these accounts, the valuation of the fund as at 31 March 2016 has not been received.

23. COMMITMENTS

At the balance sheet date the charity is committed to repay its share of the pension deficit of the Surrey County Council pension fund. The total amount committed to totals £200,000 and is repayable over 10 years in staggered amounts. The commitment in the next financial year is £24,000.

24. CONTROLLING PARTY

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