

Registrar

COMPANY REGISTRATION NUMBER: 09225444
CHARITY REGISTRATION NUMBERS: 1160516 and SC046247

UK Smart Recovery
Company Limited
by Guarantee
Unaudited Financial
Statements
31 March 2022

RITSONS
Chartered Accountants
Forbes House
36 Huntly Street
Inverness
IV3 5PR



UK Smart Recovery
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

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UK Smart Recovery

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	UK Smart Recovery
Charity registration numbers	1160516 and SC046247
Company registration number	09225444
Principal office	Arthur House Chorlton Street Manchester M1 3FH
Registered office	10 Queen Street Place London EC4R 1BE England

The trustees

Mr S K Sharma	
Dr M Spada	(Retired 6 December 2021)
Mrs L McGeoch	(Appointed 7 September 2021)
Mr A J MacLean	(Appointed 7 September 2021)
Mr I Preece	
Mr J Joseph	(Appointed 7 September 2021)
Mr N V Montero	(Retired 28 May 2021)

Miss J R Broadbent was appointed on 16 June 2022. Mr J Joseph retired on 22 September 2022.

Independent examiner	Daniel Palombo C.A. Forbes House 36 Huntly Street Inverness IV3 5PR
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UK Smart Recovery

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

The organisation is a Charitable Company, Registered with the Charity Commission 1160516 and the Office of the Scottish Charity Regulator SC046247. The charity operates under its' Articles of Association and a Memorandum of Agreement incorporated on 18 September 2014 and is governed by a board of volunteer trustees.

Recruitment and Appointment of Board of Directors

The Board of Trustees serve in a voluntary capacity and are drawn from various backgrounds to provide the expertise needed to guide the charity. The Trustees employ an Executive Director and staff to carry out the aims and objectives of the charity on a day to day basis. Trustees meet regularly to guide the development, make strategic and policy decision, hold the Executive Director and staff accountable and manage any major risks to which the charity may be exposed.

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Board Induction and Training

New Trustees attend several meetings before formal co-option to the board to gain an understanding of the organisation and are required to read policies and procedures as part of their induction. Training is decided on, depending on the skills and experience of the individual trustee, in conjunction with the chair.

Risk Management

Risk management is a standing agenda item at trustee meetings where any major risks to the organisation are considered and mitigating actions are decided upon.

Organisational Structure

The board of trustees assume ultimate responsibility for the organisation. The chair manages the executive director, to whom some powers are delegated to ensure the smooth running of the organisation. The executive director manages the staff team, meeting individuals regularly for supervision sessions and annual performance review which includes setting of targets for the coming year. Staff manage volunteers, providing guidance, training and support as necessary.

Objectives and activities

UK SMART recovery is a science based programme to help people manage their recovery from any type of addictive behaviour, providing support meetings both in the community and at some service providers who work in partnership with the charity.

The organisation provides training on line and face to face, manuals and other training materials and support to those who wish to facilitate UK SMART Recovery meetings to support people seeking recovery from addictions.

UK Smart Recovery

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

The companies objects, as defined in the Memorandum of Association, and with consideration to the Charity Commission's guidance on public benefit, are for the public benefit to advance health and save lives, including, but not limited to, the relief of person with problems caused by any type of substance or activity dependence by:

- Relieving the sickness and distress of those members of society whose development and participation in society is impaired by such dependence;
- Educating the public about, and promoting a better and more sympathetic understanding of, the causes and effects of such dependence; and
- Advocating for a greater choice in recovery options available to those suffering from problems caused by any type of such dependence.

The organisation meets its aims and objectives through providing a training programme to support people who wish to abstain from an addictive behaviour accessed at mutual aid meetings. Individuals are empowered to build and maintain motivation to abstain, cope with urges, manage thoughts, feelings and behaviours and create a well-balanced life. There are similar programmes aimed at individuals whose addiction has brought them into contact with the criminal justice system, and for the family and friends of the person with an addiction.

Achievements and performance

UK Smart Recovery (UKSR) has continued to expand its work and influence in the addiction services sector and I would like to thank all of our staff, volunteers and partners for their efforts and energy that has made our organisation resilient to the challenges of the COVID - 19 pandemic and the difficult economic environment.

Under the new CEO Dr Charlie Orton's leadership the management team has built a number of new long term partnerships and this has led to a significant growth in the revenue stream for this and the coming year.

A landmark achievement this year has been the establishment of a veterans only support programme, with financial support from The Corra Foundation which disburses funding and oversees the delivery of projects on behalf of the Scottish Government. This is overseen by our colleague Johnny Allison who served in Kings own Scottish Borderers and 1 Scots the Royal regiment of Scotland. There are weekly face to face meetings in Dundee, Edinburgh and Glasgow at veteran residences and online meetings to support veterans across the UK. Within 12 months of the programme starting in earnest 5 veterans have trained to be facilitators and 2 are already facilitating meetings on our behalf. The SMART veterans Programme has adopted the global SMART brand and created bespoke logos and images, it also has its own handbook and a training module is in development. It will become a fully developed and protected programme in its own right to be commissioned along side the other SMART programmes. Johnny and our colleague Mike Hooper, Outreach Director SMART Recovery USA, are working together to develop this initiative into a programme that can be used across the globe. They are also planning opportunities to connect the veteran and first responder community with a global webinar planned for November 2022.

UK Smart Recovery

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

The past year has seen 2 new members of staff who are Community Co-ordinators (Kelly Doig - Scotland and Jeni Langley North East) passing their 12 month probationary period to become permanent members of staff. They have both been improving and enhancing facilitator support in their areas and this includes facilitator network meetings, tool time and refresher training.

Prior to the COVID-19 pandemic there were 500 face to face meetings per week. During the pandemic all meetings were delivered online. As restrictions have eased we have supported any facilitator wishing to return to face to face meetings in doing so. At the time of writing this report (August 2022) there are 200 face to face meetings and 53 online per week. Online meetings attract many participants, over 100 in some instances so we know we are reaching more people than ever before. The number of partners has increased as has the value of most partnership agreements. This is due to the new offering of tailored partnerships whereby organisations can partner with SMART in a manner that best suits their infrastructure.

The UK Government review by Dame Carol Black and the resulting 10 year drug strategy From Harm to Hope including Project ADDER has resulted in interest from prisons and new partnerships with community criminal justice teams. The Inside Out Programme, traditionally only delivered in custodial settings, is now being delivered in community settings as a 24 week taught course.

In September 2021, the organisation appointed three new trustees to the board, Alan Mclean QC, Lesley McGeoch and Jeremy Joseph. Alan's expertise in international law, Lesley's expertise in employee relations and Jeremy's expertise in peer group support adds a new dimension in UKSR's appeal to the corporate sector. Alan has also joined the board of SMART Recovery International and Ian Preece now chairs the global Brand and Communications Committee. This ensures that UKSR remains engaged and influential in the worldwide activities of SMART Recovery.

Also in September we supported and championed Recovery Month and attended a recovery walk in Perth Scotland. During the month we also express our gratitude to our volunteers and the CEO who attends as many online meetings as possible to thank the facilitators in person.

In January 2022, SMART Recovery International launched its five year Springboard Strategy. Two key elements of this are to scale the digital meeting infrastructure and pursue digital and social media communication channels to raise awareness of the SMART Recovery brand and its relevance in tackling addiction in its widest sense and not confined to substance abuse.

Finally, April 2022 saw the inaugural launch of a month long SMART Recovery Take on Addiction fundraising campaign in the UK, Ireland, Australia and the USA. This is an activity based campaign marketed through social media. The event will be repeated each year in April and, in addition, Take on Addiction will be the slogan for other fundraising events throughout the year. The aim of the campaign is to smash stigma and raise awareness.

UK Smart Recovery

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

UK SMART Recovery has only one major source of income which is earned income from partnership agreements. This not guaranteed from year to year and is dependent on government policy and the economic climate. It is therefore crucial to the sustainability of the organisation to ensure there are sufficient financial reserves to cope with a period of diminished earned income, while fundraising activities are carried out, to ensure the stability of the organisation and most importantly to continue to support people seeking abstinence from addictive behaviours.

To avoid the possibility of closure of the organisation, should the charity's income fall significantly, the UK SMART Recovery Board has agreed to keep a certain level of financial reserves to ensure that main operations can continue for a period of six months. The main concerns of the board are to ensure that the charity can continue to meet its objectives.

Currently funding is stable, but if difficulties were to arise then, it has been calculated that reserves of £108,000 would be needed to continue running for at least six months. The unrestricted reserves for the current year, less fixed assets, were £88,410. This is lower than the target but a substantial increase on the previous year. Reserves should be built up from the unrestricted income. The level of reserves should be calculated and monitored on a quarterly basis by staff. The reserves fund should be reviewed annually at the end of the financial year by Trustees.

During the period the charity made an overall surplus of £68,309 (2021 - £40,005 restated). This is made up of a surplus in unrestricted of £53,182 (2021 - £15,135 restated) and in restricted of £15,127 (2021 - £24,870). At the year end date the balance on unrestricted funds was £92,202 (2021 - £39,020 restated) and there was a balance of £49,997 (2021 - £34,870) on restricted funds.

Plans for future periods

The Board has developed a clear strategic direction for our organisation. As a Board we are acutely aware of the ever-changing environment of alcohol and drug service commissioning and try to ensure that UKSR responds to such changes by being flexible and fit for purpose. However one thing does not change and that is our product. We remain committed to the provision of an evidenced-based, secular, mutual aid, accessible program based squarely on well-established cognitive behaviour and person centred therapeutic principles. We actively eschew jumping on the bandwagon of new brand named, so called acronym psychological therapies of questionable validity.

UK Smart Recovery

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 14/11/2022 and signed on behalf of the board of trustees by:



Mrs L McGeoch
Trustee

UK Smart Recovery

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of UK Smart Recovery

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of UK Smart Recovery ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

UK Smart Recovery

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of UK Smart Recovery *(continued)*

Year ended 31 March 2022

Other matters

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our work, for this report, or for the opinions I have formed.



Daniel Palombo M.A, C.A.
Independent Examiner

Forbes House
36 Huntly Street
Inverness
IV3 5PR

21 November 2022

UK Smart Recovery
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	6,467	59,012	65,479	48,911
Charitable activities	6	422,645	—	422,645	364,010
Total income		<u>429,112</u>	<u>59,012</u>	<u>488,124</u>	<u>412,921</u>
Expenditure					
Expenditure on charitable activities	7,8	(375,930)	(43,885)	(419,815)	(372,916)
Total expenditure		<u>(375,930)</u>	<u>(43,885)</u>	<u>(419,815)</u>	<u>(372,916)</u>
Net income and net movement in funds		<u>53,182</u>	<u>15,127</u>	<u>68,309</u>	<u>40,005</u>
Reconciliation of funds					
Total funds brought forward as previously reported		62,630	34,870	97,500	70,079
Prior year adjustment		(23,610)	—	(23,610)	(36,194)
Total funds brought forward as restated		<u>39,020</u>	<u>34,870</u>	<u>73,890</u>	<u>33,885</u>
Total funds carried forward		<u>92,202</u>	<u>49,997</u>	<u>142,199</u>	<u>73,890</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 21 form part of these financial statements.

UK Smart Recovery
Company Limited by Guarantee
Statement of Financial Position

31 March 2022

		2022	2021 (restated)
	Note	£	£
Fixed assets			
Tangible fixed assets	13	3,792	5,603
Current assets			
Debtors	14	72,360	32,747
Cash at bank and in hand		137,048	74,652
		<u>209,408</u>	<u>107,399</u>
Creditors: amounts falling due within one year	15	<u>(71,001)</u>	<u>(39,112)</u>
Net current assets		<u>138,407</u>	<u>68,287</u>
Total assets less current liabilities		<u>142,199</u>	<u>73,890</u>
Net assets		<u>142,199</u>	<u>73,890</u>
Funds of the charity			
Restricted funds		49,997	34,870
Unrestricted funds		92,202	39,020
Total charity funds	19	<u>142,199</u>	<u>73,890</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 14/11/2022, and are signed on behalf of the board by:



Mrs L McGeoch
Trustee

Company registration number: 09225444

The notes on pages 11 to 21 form part of these financial statements.

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England, Wales and Scotland. The address of the registered office is 10 Queen Street Place, London, EC4R 1BE, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

Due to the current level of reserves there are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment - 15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments, which includes debtors, creditors and bank are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Limited by guarantee

UK Smart Recovery is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations			
Donations	4,072	–	4,072
Donations - Take on Addiction	2,395	–	2,395
Grants			
CGL Brighton	–	–	–
Inspiring Scotland - Wellbeing Fund	–	–	–
Humankind - Collective Voice	–	–	–
National Lottery	–	10,000	10,000
The Corra Foundation - Grass Roots	–	45,590	45,590
Wrexham slippage fund	–	3,422	3,422
	<u>6,467</u>	<u>59,012</u>	<u>65,479</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2021 <i>(restated)</i>
	£	£	£
Donations			
Donations	3,555	–	3,555
Donations - Take on Addiction	–	–	–
Grants			
CGL Brighton	–	10,000	10,000
Inspiring Scotland - Wellbeing Fund	–	12,401	12,401
Humankind - Collective Voice	–	22,955	22,955
National Lottery	–	–	–
The Corra Foundation - Grass Roots	–	–	–
Wrexham slippage fund	–	–	–
	<u>3,555</u>	<u>45,356</u>	<u>48,911</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021 <i>(restated)</i>
	£	£	£	£
North Wales SMART Recovery				
Development	37,235	37,235	36,500	36,500
Publication and merchandise sales	29,156	29,156	26,210	26,210
Partnership fees	349,784	349,784	292,625	292,625
Training provision	6,470	6,470	4,675	4,675
Employment allowance	–	–	4,000	4,000
	<u>422,645</u>	<u>422,645</u>	<u>364,010</u>	<u>364,010</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Conferences and training	<u>375,930</u>	<u>43,885</u>	<u>419,815</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021 <i>(restated)</i>
	£	£	£
Conferences and training	<u>352,430</u>	<u>20,486</u>	<u>372,916</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2022	Total fund 2021
	£	£	£
Conferences and training	<u>419,815</u>	<u>419,815</u>	<u>372,916</u>

9. Net income

Net income is stated after charging/(crediting):

	2022	2021 <i>(restated)</i>
	£	£
Depreciation of tangible fixed assets	<u>1,811</u>	<u>1,954</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

10. Independent examination fees

	2022	2021 <i>(restated)</i>
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,076	2,402
Other financial services	1,262	1,277
	<u>3,338</u>	<u>3,679</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021 <i>(restated)</i>
	£	£
Wages and salaries	237,746	237,045
Social security costs	18,778	21,356
Employer contributions to pension plans	13,919	13,309
	<u>270,443</u>	<u>271,710</u>

During the previous year redundancy costs of £8,877, payments of lieu of notice of £7,562 and payments in lieu of holidays of £2,434 were paid. In addition, an ex gratia amount of £5,334 was paid. These were all paid from unrestricted funds.

The average head count of employees during the year was 8 (2021: 8).

The number of employees whose remuneration for the year fell within the following bands, were:

	2022 No.	2021 No.
£60,000 to £69,999	<u>1</u>	<u>–</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £171,860 (2021:£148,990).

12. Trustee remuneration and expenses

The trustees neither received nor waived any emoluments during the year nor were any fees paid to any trustees.

No trustee expenses were incurred in the current or previous year.

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2021 (as restated) and 31 March 2022	13,025	13,025
Depreciation		
At 1 April 2021	7,422	7,422
Charge for the year	1,811	1,811
At 31 March 2022	9,233	9,233
Carrying amount		
At 31 March 2022	3,792	3,792
At 31 March 2021	5,603	5,603

Finance leases and hire purchase contracts

Included within the carrying value of tangible fixed assets are the following amounts relating to assets held under finance leases or hire purchase agreements:

	Equipment £
At 31 March 2022	–
At 31 March 2021	2,039

14. Debtors

	2022 £	2021 (restated) £
Trade debtors	63,678	25,930
Prepayments and accrued income	8,682	6,817
	72,360	32,747

15. Creditors: amounts falling due within one year

	2022 £	2021 (restated) £
Trade creditors	2,214	275
Accruals and deferred income	62,297	30,383
Social security and other taxes	6,490	7,160
Obligations under finance leases and hire purchase contracts	–	1,294
	71,001	39,112

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2022	2021 <i>(restated)</i>
	£	£
Not later than 1 year	–	1,368
Less: future finance charges	–	(74)
	<u>–</u>	<u>1,294</u>
Present value of minimum lease payments	<u>–</u>	<u>1,294</u>

17. Deferred income

	2022	2021 <i>(restated)</i>
	£	£
At 1 April 2021	23,610	135,294
Amount released to income	(23,610)	(135,294)
Amount deferred in year	55,696	23,610
At 31 March 2022	<u>55,696</u>	<u>23,610</u>

Deferred income comprises grant income which the donor had specified must be used in future accounting periods and partnership licence income which was wholly for the next accounting period.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £13,919 (2021: £13,309).

At 31 March 2022 there were outstanding pensions contributions amounting to £1,699 (2021 - £1,707).

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Prior year adjustments	At 31 March 2022
	£	£	£	£	£
General funds	<u>62,630</u>	<u>429,112</u>	<u>(375,930)</u>	<u>(23,610)</u>	<u>92,202</u>

	At 1 April 2020	Income	Expenditure	Prior year adjustments	At 31 March 2021
	£	£	£	£	£
General funds	<u>60,079</u>	<u>367,565</u>	<u>(352,430)</u>	<u>(36,194)</u>	<u>39,020</u>

General funds

The General fund represents the unrestricted funds from past operating results. It also represents the free reserves of the charity.

Restricted funds

	At 1 April 2021	Income	Expenditure	Prior year adjustments	At 31 March 2022
	£	£	£	£	£
CGL Brighton	20,000	–	(3,190)	–	16,810
Wellbeing fund	3,164	–	(3,164)	–	–
Humankind - Collective Voice	11,706	–	(11,706)	–	–
National Lottery - Community	–	10,000	–	–	10,000
The Corra Foundation - grass roots	–	45,590	(24,690)	–	20,900
Slippage fund	–	3,422	(1,135)	–	2,287
	<u>34,870</u>	<u>59,012</u>	<u>(43,885)</u>	<u>–</u>	<u>49,997</u>

	At 1 April 2020	Income	Expenditure	Prior year adjustments	At 31 March 2021
	£	£	£	£	£
CGL Brighton	10,000	10,000	–	–	20,000
Wellbeing fund	–	12,401	(9,237)	–	3,164
Humankind - Collective Voice	–	22,955	(11,249)	–	11,706
National Lottery - Community	–	–	–	–	–
The Corra Foundation - grass roots	–	–	–	–	–
Slippage fund	–	–	–	–	–
	<u>10,000</u>	<u>45,356</u>	<u>(20,486)</u>	<u>–</u>	<u>34,870</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of charitable funds *(continued)*

CGL Brighton

This grant is towards a research project to be undertaken on aspects of addiction.

Wellbeing fund

This fund covered wages, handbooks, mobile phones and internet for 12 weeks from 18/5/20. These resources provide new methods of delivering service due to the effects of the Coronavirus.

Humankind - Collective Voice

This is a Covid-19 response fund. This includes distribution of SMART recovery information, new versions of the information and new methods of distribution.

National Lottery - community

This fund is to pilot the Start Smart programme.

The Corra Foundation - grass roots

This grant was to be used to fund SMART Recovery Groups in Scotland delivered and supported by a Veteran SMART Recovery Coordinator.

Slippage fund

To fund translation costs.

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,792	–	3,792
Current assets	159,411	49,997	209,408
Creditors less than 1 year	(71,001)	–	(71,001)
Net assets	<u>92,202</u>	<u>49,997</u>	<u>142,199</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	5,603	–	5,603
Current assets	72,529	34,870	107,399
Creditors less than 1 year	(39,112)	–	(39,112)
Creditors greater than 1 year	–	–	–
Net assets	<u>39,020</u>	<u>34,870</u>	<u>73,890</u>

21. Prior year adjustments

Partnership licence fees which were invoiced in the current accounting period but commenced in the next accounting year are now included in deferred income. The net effect of this adjustment in the year to 31 March 2021 was to increase income by £12,584. The income deferred to the year to 31 March 2022 was £23,610.

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021 <i>(restated)</i>
	£	£
Not later than 1 year	18,297	11,538
Later than 1 year and not later than 5 years	13,723	19,788
	<u>32,020</u>	<u>31,326</u>

The operating lease payments recognised as an expense amounted to £12,266 (2021 - £11,948).

23. Related parties

No trustees or other persons related to the charity had any personal interest to any contract or transaction entered into by the charity during the year.