

COMPANY REGISTRATION NUMBER: 09225444
CHARITY REGISTRATION NUMBER: 1160516

**UK Smart Recovery
Company Limited
by Guarantee
Unaudited Financial
Statements
31 March 2021**



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

UK Smart Recovery
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

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UK Smart Recovery
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2021

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 2021.

Reference and administrative details

Registered charity name UK Smart Recovery

Charity registration number 1160516

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

Professor R J Davidson	(Retired 27 April 2020)
Mrs B A Saarela	(Retired 27 April 2020)
Mr S K Sharma	
Dr M Spada	
Mr I Preece	
Ms K Brennan	(Retired 1 March 2021)
Mrs L McGeoch	(Appointed 7 September 2021)
Mr A MacLean	(Appointed 7 September 2021)
Mr J Joseph	(Appointed 7 September 2021)
	(Served from 14 October 2020 to 28 May 2021)
Mr N V Montero	

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

Bankers HSBC
Clerkenwell EC1
74 Goswell Road
London
EC1V 7DA

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2021

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.

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2021

Objectives and activities

UK SMART recovery is a science based programme to help people manage their recover 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.

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

This has been another strong year for UK SMART Recovery. I would like to begin by thanking all our facilitators, partners, and staff for their relentless efforts in ensuring that UK SMART Recovery services continue to be delivered to all those in need, irrespective of the continued national crisis we face with the COVID-19 pandemic.

Dr Charlie Orton was appointed as Chief Executive Officer in August 2020 and she has performed admirably in her role over the last 12 months. The Board of Trustees is delighted with her appointment and achievements.

In the course of the last year, we have achieved a significant turn-around in our finances. Both financial stability and income growth, our key goals, are being met making us more financially agile. The charity now runs with three months operating budget in the bank at any one time. The overall financial position has recovered back to where it was 3-4 years ago prior to any decline. The charity is less reliant on public funding than before due to diversifying our partnerships and increasing the number of grants applied for. Annual financial planning, review and sign off now follows gold standard conventions.

A new corporate risk register has been built and implemented that now covers all aspects of the business. Again, high standards in the way this is owned and managed throughout the whole organisation are now in place. Improved management of risks creates a more robust and well governed organisation.

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2021

There has also been a significant increase in engagement with SMART Recovery International by ensuring a presence and pro-active representation on all SMART Recovery International committees. This means the UK has been able to share business intelligence, materials, insights and information, as well as create a refreshed 3-year UK strategic plan. We have also influenced the global development of SMART via the global strategy review and ensured alignment of ours to that of SMART Recovery International. Because of this SMART Recovery International has expressed strong confidence in the UK to lead the development of SMART in Europe as its 'territory'.

Discussions have been held with organisations in Estonia, Latvia and Germany where SMART Recovery will be placed as a new and emerging service provision embedded in the healthcare systems aligned to tackling addiction.

UK SMARTs biggest partner, Change Grow Live are now fully engaged via the leads for research, young people's division, homelessness and clinical outcomes. All of these are taking forward the planning of SMART Recovery projects to be delivered next year.

The charity was successful in applying for a COVID resilience grant to produce a new user guide aimed at those who are homeless, nomadic and/or with literacy needs. 1000 free copies will be distributed to a targeted populations via partner organisations. It will then be provided as a new publication within the bookshop next year.

Finally, new partnerships have been achieved. Of particular note are:

- Blue Triangle - The UK now is in a strategic long-term partnership with Scotland's biggest homelessness charity to create a recovery community for its residents. This has increased our footprint across 8 new local authorities where we did not have any presence before. It also means increased access to funding opportunities by collaborating on funding bids where the financial eligibility criteria for applicants is >£1M turnover per annum.
- Miindset – This is our first digital partner. A health and wellbeing app will have a dedicated bespoke addiction recovery channel built in collaboration with UK SMART Recovery. We hope this will aid in spreading SMART into corporate businesses via Miindset securing commercial contracts. In addition, we have facilitated a three-way conversations between ourselves, Miindset and Dr Ed Day (the English Governments Recovery Champion) to create a collegiate recovery network for students.

Our meeting numbers have risen over the year from 508 to 538 and 205 new facilitators completed training. There is an element of turnover, but this is mainly due to facilitators moving on and partnerships ending because of commissioning processes.

This has been a strong year. We all hope to achieve further stability and growth in the coming year, moving, as always, onwards and upwards.

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.

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2021

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. 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 year to 31 March 2021, the charity made an overall surplus of £27,421 (2020 - £71,557 deficit). This is made up of a surplus in unrestricted of £2,551 (2020 - £65,086 deficit) and a surplus in restricted funds of £24,870 (2020 - deficit of £6,471). At the year end date, the balance on unrestricted funds was £62,630 (2020 - £60,079) and the balance on restricted funds was £34,870 (2020 - £10,000).

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.

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.

UK Smart Recovery

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

Year ended 31 March 2021

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 14/11/2021 and signed on behalf of the board of trustees by:



Mr S K Sharma
Trustee

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of UK Smart Recovery ('the charity') for the year ended 31 March 2021.

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 Companies Act 2006 ('the 2006 Act').

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 as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a 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; or
2. the financial statements do not accord with those records; 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.

Other matters

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



Daniel Palombo C.A.
Independent Examiner
Forbes House
36 Huntly Street
Inverness

18 November 2021

UK Smart Recovery
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	3,555	45,356	48,911	11,767
Charitable activities	6	351,426	—	351,426	326,428
Total income		<u>354,981</u>	<u>45,356</u>	<u>400,337</u>	<u>338,195</u>
Expenditure					
Expenditure on charitable activities	7,8	352,430	20,486	372,916	409,752
Total expenditure		<u>352,430</u>	<u>20,486</u>	<u>372,916</u>	<u>409,752</u>
Net income/(expenditure) and net movement in funds		<u>2,551</u>	<u>24,870</u>	<u>27,421</u>	<u>(71,557)</u>
Reconciliation of funds					
Total funds brought forward		60,079	10,000	70,079	141,636
Total funds carried forward		<u>62,630</u>	<u>34,870</u>	<u>97,500</u>	<u>70,079</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 10 to 20 form part of these financial statements.

UK Smart Recovery
Company Limited by Guarantee
Statement of Financial Position
31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	14	5,603	5,824
Current assets			
Debtors	15	32,747	151,267
Cash at bank and in hand		74,652	35,146
		<u>107,399</u>	<u>186,413</u>
Creditors: amounts falling due within one year	16	<u>15,502</u>	<u>120,864</u>
Net current liabilities		<u>91,897</u>	<u>65,549</u>
Total assets less current liabilities		<u>97,500</u>	<u>71,373</u>
Creditors: amounts falling due after more than one year	17	–	1,294
Net assets		<u>97,500</u>	<u>70,079</u>
Funds of the charity			
Restricted funds		34,870	10,000
Unrestricted funds		62,630	60,079
Total charity funds	21	<u>97,500</u>	<u>70,079</u>

For the year ending 31 March 2021 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 14/11/2021, and are signed on behalf of the board by:

Shiv Sharma

Mr S K Sharma
Trustee

Company registration number: 09225444

The notes on pages 10 to 20 form part of these financial statements.

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

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.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

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 2021

3. Accounting policies *(continued)*

Incoming resources

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.

Resources expended

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 2021

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 2021 £
Donations			
Donations	3,555	–	3,555
Grants			
CGL Brighton	–	10,000	10,000
Inspiring Scotland - Wellbeing Fund	–	12,401	12,401
Humankind - Collective Voice	–	22,955	22,955
	<u>3,555</u>	<u>45,356</u>	<u>48,911</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	1,767	–	1,767
Grants			
CGL Brighton	–	10,000	10,000
Inspiring Scotland - Wellbeing Fund	–	–	–
Humankind - Collective Voice	–	–	–
	<u>1,767</u>	<u>10,000</u>	<u>11,767</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
North Wales SMART Recovery				
Development	36,500	36,500	36,500	36,500
Publication sales	26,210	26,210	13,631	13,631
Partnership fees	280,041	280,041	260,018	260,018
Training provision	4,675	4,675	13,279	13,279
Employment allowance	4,000	4,000	3,000	3,000
	<u>351,426</u>	<u>351,426</u>	<u>326,428</u>	<u>326,428</u>

UK Smart Recovery
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Conferences and training	<u>352,430</u>	<u>20,486</u>	<u>372,916</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Conferences and training	<u>393,281</u>	<u>16,471</u>	<u>409,752</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Conferences and training	<u>372,916</u>	<u>372,916</u>	<u>409,752</u>

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>1,954</u>	<u>1,693</u>
Foreign exchange differences	<u>—</u>	<u>164</u>

10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,402</u>	<u>1,886</u>
Other financial services	<u>1,277</u>	<u>1,195</u>
	<u>3,679</u>	<u>3,081</u>

11. Staff costs

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

	2021 £	2020 £
Wages and salaries	<u>237,045</u>	<u>247,043</u>
Social security costs	<u>21,356</u>	<u>21,471</u>
Employer contributions to pension plans	<u>13,309</u>	<u>13,357</u>
	<u>271,710</u>	<u>281,871</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Staff costs *(continued)*

During the 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 (2020: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	<u>7</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

During the year 4 (2020 - 2) key management personnel received compensation amounting to £148,990 (2020 - £70,979)

12. Trustee remuneration and expenses

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

During the year 0 (2020 - 2) trustees received a total of £nil (2020 - £3,125) for reimbursement of travel expenses incurred while carrying out their duties.

13. Transfers between funds

An amount of £nil (2020 - £67) was transferred from unrestricted funds to the Big Lottery fund to cover the deficit on the project.

UK Smart Recovery
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

14. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2020	11,292	11,292
Additions	1,733	1,733
At 31 March 2021	<u>13,025</u>	<u>13,025</u>
Depreciation		
At 1 April 2020	5,468	5,468
Charge for the year	1,954	1,954
At 31 March 2021	<u>7,422</u>	<u>7,422</u>
Carrying amount		
At 31 March 2021	<u>5,603</u>	<u>5,603</u>
At 31 March 2020	<u>5,824</u>	<u>5,824</u>

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 2021	<u>2,039</u>
At 31 March 2020	<u>2,804</u>

15. Debtors

	2021 £	2020 £
Trade debtors	25,930	140,215
Prepayments and accrued income	6,817	9,698
Other debtors	–	1,354
	<u>32,747</u>	<u>151,267</u>

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	275	7,171
Accruals and deferred income	6,773	104,951
Social security and other taxes	7,160	7,585
Obligations under finance leases and hire purchase contracts	1,294	1,157
	<u>15,502</u>	<u>120,864</u>

UK Smart Recovery
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

17. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Obligations under finance leases and hire purchase contracts	<u>—</u>	<u>1,294</u>

18. Finance leases and hire purchase contracts

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

	2021	2020
	£	£
Not later than 1 year	1,368	1,368
Later than 1 year and not later than 5 years	<u>—</u>	<u>1,368</u>
	1,368	2,736
Less: future finance charges	(74)	(285)
Present value of minimum lease payments	<u>1,294</u>	<u>2,451</u>

19. Deferred income

	2021	2020
	£	£
At 1 April 2020	99,100	—
Amount released to income	(99,100)	—
Amount deferred in year	<u>—</u>	<u>99,100</u>
At 31 March 2021	<u>—</u>	<u>99,100</u>

Deferred income comprises grant and partnership income which the donor had specified must be used in future accounting periods.

20. 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 £13,309 (2020: £13,357).

At 31 March 2021 there were outstanding pensions contributions amounting to £1,707 (2020 - £1,681).

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	60,079	354,981	(352,430)	—	62,630

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	125,232	328,195	(393,281)	(67)	60,079

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 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Big Lottery Fund	—	—	—	—	—
Big Lottery Scotland	—	—	—	—	—
Robertson Trust	—	—	—	—	—
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
	10,000	45,356	(20,486)	—	34,870

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Big Lottery Fund	5,573	—	(5,640)	67	—
Big Lottery Scotland	5,876	—	(5,876)	—	—
Robertson Trust	4,955	—	(4,955)	—	—
CGL Brighton	—	10,000	—	—	10,000
Wellbeing fund	—	—	—	—	—
Humankind - Collective Voice	—	—	—	—	—
	16,404	10,000	(16,471)	67	10,000

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Year ended 31 March 2021

21. Analysis of charitable funds *(continued)*

Big Lottery

This grant was towards the costs of Volunteer training and support.

Big Lottery Scotland

This grant was towards the salary of a Volunteer Support Coordinator.

Robertson Trust

This grant was towards the salary and travel costs of a Community Coordinator.

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 pandemic.

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.

22. Analysis of net assets between funds

	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	(15,502)	–	(15,502)
Creditors greater than 1 year	–	–	–
Net assets	62,630	34,870	97,500

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	5,824	–	5,824
Current assets	176,413	10,000	186,413
Creditors less than 1 year	(120,864)	–	(120,864)
Creditors greater than 1 year	(1,294)	–	(1,294)
Net assets	60,079	10,000	70,079

23. Operating lease commitments

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

	2021 £	2020 £
Not later than 1 year	11,538	11,538
Later than 1 year and not later than 5 years	19,788	31,326
	31,326	42,864

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Year ended 31 March 2021

23. Operating lease commitments *(continued)*

The operating lease payments recognised as an expense amounted to £11,948 (2020 - £6,022).

24. 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.