

UK SMART RECOVERY

England & Wales · Charity number 1160516

Details

Other names	UKSR
Status	Registered
Legal form	Charitable company
Company number	09225444
Registered	2015-02-16
Register	View on the Charity Commission register

Contact

Address	Uk Smart Recovery PO Box 4964 Stoke on Trent ST3 9GU
Phone	03300536022
Email	info@smartrecovery.org.uk
Website	www.smartrecovery.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE FOR THE PUBLIC BENEFIT TO ADVANCE HEALTH AND SAVE LIVES INCLUDING, BUT NOT LIMITED TO, THE RELIEF OF PERSONS WITH PROBLEMS CAUSED BY ANY TYPE OF SUBSTANCE OR ACTIVITY DEPENDENCE BY:1. RELIEVING THE SICKNESS AND DISTRESS OF THOSE MEMBERS OF SOCIETY WHOSE DEVELOPMENT AND PARTICIPATION IN SOCIETY IS IMPAIRED BY SUCH DEPENDENCE;2. EDUCATING THE PUBLIC ABOUT, AND PROMOTING A BETTER AND MORE SYMPATHETIC UNDERSTANDING OF, THE CAUSES AND EFFECTS OF SUCH DEPENDENCE; AND3. ADVOCATING FOR A GREATER CHOICE IN RECOVERY OPTIONS AVAILABLE TO THOSE SUFFERING FROM PROBLEMS CAUSED BY ANY TYPE OF SUCH DEPENDENCE.

Activities: UK SMART Recovery is a science-based program to help people manage their recovery from any type of addictive behaviour who provide support meetings both in the community and at some service providers who are in Partnership with us

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£586,267	£503,689	£337,130	11
2024-03-31	£568,216	£505,867	£254,552	11
2023-03-31	£495,752	£443,039	-	-
2022-03-31	£488,124	£419,815	-	-
2021-03-31	£400,337	£372,916	-	-

Trustees

Name	Role	Appointed
Alan Maclean		2021-09-07
David Roberts		2025-09-11
Ian Preece		2019-05-20
Lesley McGeoch		2021-09-07
Natalie Walker		2025-09-11
Shiv Kumar Sharma		2024-01-01
Stephan Derek Heim		2023-02-09
Stephen Derek Heim		2023-02-01

Accounts

COMPANY REGISTRATION NUMBER: 09225444
CHARITY REGISTRATION NUMBER: 1160516

UK Smart Recovery
Company Limited
by Guarantee
Financial Statements
31 March 2025

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

UK Smart Recovery
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2025

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UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	UK Smart Recovery
Charity registration number	1160516
Company registration number	09225444
Principal office	PO Box 4964 Stoke on Trent ST3 9GU England
Registered office	C/o Sedulo London Office 605 Albert House 256-260 Old Street London EC1V 9DD United Kingdom

The trustees

Mrs L McGeoch	
Mr A J MacLean	
Mr I Preece	
Miss J R Broadbent	(Retired 13 August 2024)
Mr G Aston	(Retired 22 May 2024)
Professor S D Heim	
Mr S K Sharma	
Mr D Roberts	(Appointed 11 September 2025)
Mrs N Walker	(Appointed 11 September 2025)

Chief executive officer	C Orton
Chief financial officer	T Moran
Day-to-day running	M Frost
Day-to-day running	S Parker

Auditor	Ritsons Chartered Accountants & statutory auditor Forbes House 36 Huntly Street Inverness IV3 5PR
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Bankers	HSBC 74 Goswell Road Clerkenwell London England EC1V 7DA
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UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2025

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 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.

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2025

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

It gives me pleasure to reflect on SMART Recovery UK's achievements and developments over the past year. We have seen continued growth, improved our organisational structure, strengthened partnership working and continue to better the lives of those impacted by addictions.

Despite the challenging funding landscape, we secured several major contracts this year. These include a new 3-year contract with CGL worth £90,000 per annum, a 3-year contract with the North Wales Area Planning Board, and £150,000 continuation funding for the Veterans Programme in Scotland. Income from licensing has also grown and I am pleased to report that our solid financial position means that we are able to make forward-looking investments to help meet our charitable objectives for years to come. As such, we are preparing to go to tender for a new website and CRM system by the end of 2025. This will modernise our digital infrastructure, improve user experience, and support continued growth.

Having grown to a medium-sized charity, we completed our first full financial audit over the past year. This year also saw the appointment of an Operations Manager, completing our leadership structure. In support of our commitment to staff well-being, we undertook a staff wellbeing and resilience review and introduced a well-received staff bonus scheme aligned with performance against targets. Leadership development was facilitated through bespoke staff training kindly delivered pro bono by Cheryl Gratrix.

To celebrate the remarkable contributions that our volunteers continue to make every day, we launched UKSR's first ever volunteer recognition scheme and held our inaugural Volunteer Recognition Awards in September 2024. Over 200 nominations were received, and 120 individuals attended the online awards ceremony, which was generously sponsored by Start360 and public donors.

Our bespoke support programmes for veterans and family and friends of those with addictions continue to thrive. This year saw the release of a dedicated training module, national expansion of the Family & Friends support groups, and new partnerships with a range of organisations. Development of several new programmes is underway. These include a gambling-specific programme, the Inside Out Programme for the criminal justice sector, and the finalisation of the Start SMART training package

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2025

following a successful pilot. Digitally, we expanded our product offering with the introduction of virtual SMART licences and e-book versions of our most popular handbooks. Work is underway to

secure CPD accreditation for our training courses. The new UK SMART Handbook is progressing and will launch in 2025 with an expanded focus on trauma and mindfulness.

We continue to strengthen our network through working in partnership with others and have forged several successful new relationships with a variety of organisations. We were also proud to support research activities led by institutions that include King's College London, Dundee and Edge Hill Universities. Our support for high quality research is pivotal to continuing to improve the SMART Recovery evidence base and ensure that our recovery services follow best and current practices. We also attended several high-profile events, including the launch of Recovery Movie Meet Ups and participated in the Lisbon Addictions Conference 2024. It was a pleasure to, for the first time, meet face-to-face with many representatives of SMART Recovery's international community and to strengthen bonds with sister organisations across the globe.

UKSR is evolving with strength, integrity, and vision. We are driving innovation, strengthening financial sustainability, building community, and extending our impact nationally and internationally. I thank our team, volunteers, partners, and supporters for their continued dedication to SMART Recovery's mission.

We look ahead with energy and optimism for 2025 and beyond.

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 £219,000 would be needed to continue running for at least six months. The unrestricted reserves for the current year, less fixed assets, were £242,204. 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 £82,578 (2024 - £62,349). This is made up of a surplus in unrestricted of £61,430 (2024 - £45,078) and in restricted of £21,148 (2024 - £17,271). At the year end date the balance on unrestricted funds was £246,225 (2024 - £184,795) and there was a balance of £90,905 (2024 - £69,757) on restricted funds.

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2025

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.

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UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2025

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Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

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 Dec 10, 2025 and signed on behalf of the board of trustees by:

Derek Heim
Derek Heim (Dec 10, 2025 19:50:16 GMT)

Professor S D Heim
Trustee

UK Smart Recovery

Company Limited by Guarantee

Independent Auditor's Report to the Members of UK Smart Recovery

Year ended 31 March 2025

Opinion

We have audited the financial statements of UK Smart Recovery (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 26 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

UK Smart Recovery

Company Limited by Guarantee

Independent Auditor's Report to the Members of UK Smart Recovery *(continued)*

Year ended 31 March 2025

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

UK Smart Recovery

Company Limited by Guarantee

Independent Auditor's Report to the Members of UK Smart Recovery *(continued)*

Year ended 31 March 2025

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit planning process, the engagement partner and the engagement team obtained an understanding and discussed the legal and regulatory frameworks that are applicable, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the company. The key laws and regulations we considered in this context included Companies Act 2006, Financial Report Standard 102 (FRS 102), employment and tax laws and health and safety legislation.

The engagement partner and the engagement team discussed non-compliance with laws and regulations at the audit team planning meeting. The engagement partner made enquiries of management regarding their assessment of the likelihood of fraud or error or non-compliance with laws and regulations which could lead to material misstatements in the financial statements and whether they were aware of any instances of fraud or non-compliance. The engagement partner was satisfied that the engagement team had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations during the audit.

The engagement team also enquired of management as part of the audit, including obtaining and reviewing supporting documentation and reading minutes of meetings of those charged with governance. The engagement team did not identify any key audit matters relating to irregularities, including fraud.

Part of the engagement team's assessment of non-compliance with laws and regulations included a review of the risk of management override of controls. This was carried out by reviewing journals posted to the financial records and reviewing accounting estimates identify any material misstatement which may be due to fraud.

The audit team also considered whether there could be fraudulent revenue recognition. This was carried out by reviewing the revenue recognition policies, testing of material revenue streams and testing cut off at the year end date.

UK Smart Recovery

Company Limited by Guarantee

Independent Auditor's Report to the Members of UK Smart Recovery *(continued)*

Year ended 31 March 2025

The disclosures in the financial statements were reviewed and tested to supporting documentation to assess compliance with applicable laws and regulations. A Disclosure Check was carried out to confirm that the financial statements comply with current accounting requirements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

UK Smart Recovery

Company Limited by Guarantee

Independent Auditor's Report to the Members of UK Smart Recovery *(continued)*

Year ended 31 March 2025

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Daniel Palombo, MA (Hons), CA (Senior Statutory Auditor)

For and on behalf of
Ritsons
Chartered Accountants & statutory auditor
Forbes House
36 Huntly Street
Inverness
IV3 5PR
12/12/2025

UK Smart Recovery

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	4,199	85,659	89,858	108,150
Charitable activities	6	461,695	—	461,695	427,844
Other trading activities	7	34,714	—	34,714	32,222
Total income		<u>500,608</u>	<u>85,659</u>	<u>586,267</u>	<u>568,216</u>
Expenditure					
Expenditure on charitable activities	8,9	(439,178)	(64,511)	(503,689)	(504,552)
Other expenditure	10	—	—	—	(1,315)
Total expenditure		<u>(439,178)</u>	<u>(64,511)</u>	<u>(503,689)</u>	<u>(505,867)</u>
Net income and net movement in funds		<u>61,430</u>	<u>21,148</u>	<u>82,578</u>	<u>62,349</u>
Reconciliation of funds					
Total funds brought forward as previously reported		184,795	69,757	254,552	194,912
Prior year adjustment		—	—	—	(2,709)
Total funds brought forward as restated		<u>184,795</u>	<u>69,757</u>	<u>254,552</u>	<u>192,203</u>
Total funds carried forward		<u>246,225</u>	<u>90,905</u>	<u>337,130</u>	<u>254,552</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 15 to 25 form part of these financial statements.

UK Smart Recovery
Company Limited by Guarantee
Statement of Financial Position
31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	4,487	2,739
Current assets			
Stocks	17	7,427	—
Debtors	18	31,788	46,853
Cash at bank and in hand		377,753	268,530
		<u>416,968</u>	<u>315,383</u>
Creditors: amounts falling due within one year	19	<u>(84,325)</u>	<u>(63,570)</u>
Net current assets		332,643	251,813
Total assets less current liabilities		337,130	254,552
Net assets		<u>337,130</u>	<u>254,552</u>
Funds of the charity			
Restricted funds		90,905	69,757
Unrestricted funds		246,225	184,795
Total charity funds	22	<u>337,130</u>	<u>254,552</u>

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 10/12/2025....., and are signed on behalf of the board by:

Derek Heim
Derek Heim (Dec 10, 2025 19:50:16 GMT)

Professor S D Heim
Trustee

Company registration number: 09225444

The notes on pages 15 to 25 form part of these financial statements.

UK Smart Recovery
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	82,578	62,349
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,014	481
Loss on disposal of tangible fixed assets	–	1,315
Accrued expenses	4,944	1,509
<i>Changes in:</i>		
Stocks	(7,427)	–
Trade and other debtors	7,015	66,355
Trade and other creditors	23,861	(31,199)
Cash generated from operations	111,985	100,810
Net cash from operating activities	111,985	100,810
Cash flows from investing activities		
Purchase of tangible assets	(2,762)	(2,267)
Net cash used in investing activities	(2,762)	(2,267)
Net increase in cash and cash equivalents	109,223	98,543
Cash and cash equivalents at beginning of year	268,530	169,987
Cash and cash equivalents at end of year	377,753	268,530

The notes on pages 15 to 25 form part of these financial statements.

UK Smart Recovery
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2025

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 C/o Sedulo London Office, 605 Albert House, 256-260 Old Street, London, EC1V 9DD, United Kingdom.

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 2025

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.
- income from other trading activities includes income from the sale of handbooks and merchandise. Income is received in exchange for supplying goods in order to raise funds and is recognised when entitlement has occurred.

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 2025

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
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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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

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.

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

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.

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 2025 £
Donations			
Donations	3,459	—	3,459
Donations - Take on Addiction	—	—	—
Grants			
Corra Foundation	—	47,387	47,387
Wrexham slippage fund	—	—	—
Camurus	—	—	—
Armed Forces Covenant Fund Trust	—	38,272	38,272
Sponsorship			
Sponsorship	740	—	740
	<u>4,199</u>	<u>85,659</u>	<u>89,858</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	2,616	—	2,616
Donations - Take on Addiction	3,634	—	3,634
Grants			
Corra Foundation	2,492	49,830	52,322
Wrexham slippage fund	—	2,000	2,000
Camurus	—	18,000	18,000
Armed Forces Covenant Fund Trust	—	29,578	29,578
Sponsorship			
Sponsorship	—	—	—
	<u>8,742</u>	<u>99,408</u>	<u>108,150</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
North Wales SMART Recovery				
Development	36,172	36,172	37,402	37,402
Partnership fees	401,179	401,179	383,572	383,572
Training provision	24,146	24,146	6,870	6,870
Other income from charitable activities	198	198	—	—
	<u>461,695</u>	<u>461,695</u>	<u>427,844</u>	<u>427,844</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Publication and merchandise sales	<u>34,714</u>	<u>34,714</u>	<u>32,222</u>	<u>32,222</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Conferences and training	<u>439,178</u>	<u>64,511</u>	<u>503,689</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Conferences and training	<u>426,538</u>	<u>78,014</u>	<u>504,552</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Conferences and training	<u>503,689</u>	<u>503,689</u>	<u>504,552</u>

10. Other expenditure

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>—</u>	<u>—</u>	<u>1,315</u>	<u>1,315</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	1,014	481
Loss on disposal of tangible fixed assets	—	1,315
	<u> </u>	<u> </u>

12. Auditor's remuneration

	2025	2024
	£	£
Fees payable to the auditor:		
Audit of the financial statements	9,450	9,000
Other financial services	3,132	2,854
	<u>12,582</u>	<u>11,854</u>

13. Staff costs

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

	2025	2024
	£	£
Wages and salaries	338,697	311,659
Social security costs	27,953	23,621
Employer contributions to pension plans	18,351	17,541
	<u>385,001</u>	<u>352,821</u>

Pension costs are allocated to projects by employee.

The average head count of employees during the year was 11 (2024: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>10</u>	<u>10</u>

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

	2025	2024
	No.	No.
£70,000 to £79,999	—	1
£80,000 to £89,999	1	—
	<u>1</u>	<u>1</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 £184,643 (2024: £149,803).

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Trustee remuneration and expenses

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

Two (2024 - one) trustees were reimbursed for travel expenses incurred in the year amounting to 1,027 (2024 - £81).

15. Transfers between funds

An amount of £nil (2024 - £4,123) was transferred from the Camurus - Walk4Recovery Campaign restricted fund in favour of unrestricted funds to cover costs paid from unrestricted funds in the prior year.

16. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2024	4,200	4,200
Additions	2,762	2,762
At 31 March 2025	6,962	6,962
Depreciation		
At 1 April 2024	1,461	1,461
Charge for the year	1,014	1,014
At 31 March 2025	2,475	2,475
Carrying amount		
At 31 March 2025	4,487	4,487
At 31 March 2024	2,739	2,739

17. Stocks

	2025 £	2024 £
Raw materials and consumables	7,427	—

18. Debtors

	2025 £	2024 £
Trade debtors	25,728	36,283
Prepayments and accrued income	6,060	10,570
	31,788	46,853

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,505	7,408
Accruals and deferred income	65,317	43,997
Social security and other taxes	13,025	9,345
Other creditors	3,478	2,820
	<u>84,325</u>	<u>63,570</u>

20. Deferred income

	2025	2024
	£	£
At 1 April 2024	25,200	61,442
Amount released to income	(25,200)	(61,442)
Amount deferred in year	49,626	25,200
At 31 March 2025	<u>49,626</u>	<u>25,200</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.

21. 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 £18,351 (2024: £17,541).

At 31 March 2025 there were outstanding pensions contributions amounting to £2,113 (2024 - £1,970).

22. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2024	Income	Expenditure	Transfers	Prior year adjustments	At 31 Mar 2025
	£	£	£	£	£	£
General funds	<u>184,795</u>	<u>500,608</u>	<u>(439,178)</u>	<u>—</u>	<u>—</u>	<u>246,225</u>

	At 1 Apr 2023	Income	Expenditure	Transfers	Prior year adjustments	At 31 Mar 2024
	£	£	£	£	£	£
General funds	<u>128,998</u>	<u>468,808</u>	<u>(427,853)</u>	<u>4,123</u>	<u>10,719</u>	<u>184,795</u>

General funds

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

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2024 £	Income £	Expenditure £	Transfers £	Prior year adjustments £	At 31 Mar 2025 £
North Wales Communities Project	–	–	–	–	–	–
CGL Brighton National Lottery - Start Smart Programme	10,593	–	–	–	–	10,593
Corra Foundation - Grass Roots Slippage fund	10,000	–	–	–	–	10,000
Camurus - Website Development Fund	24,244	47,387	(17,551)	–	–	54,080
Camurus - Walk4Recovery Campaign 2023	7,702	–	(266)	–	–	7,436
The Armed Forces Covenant Fund Trust	–	–	–	–	–	–
	17,218	38,272	(46,694)	–	–	8,796
	<u>69,757</u>	<u>85,659</u>	<u>(64,511)</u>	<u>–</u>	<u>–</u>	<u>90,905</u>

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Prior year adjustments £	At 31 Mar 2024 £
CGL Brighton National Lottery - Start Smart Programme	12,857	–	(2,264)	–	–	10,593
Corra Foundation - Grass Roots Slippage fund	10,000	–	–	–	–	10,000
Camurus - Website Development Fund	25,470	49,830	(48,728)	–	(2,328)	24,244
Camurus - Walk4Recovery Campaign 2023	6,487	2,000	(785)	–	–	7,702
The Armed Forces Covenant Fund Trust	11,100	–	–	–	(11,100)	–
	–	18,000	(13,877)	(4,123)	–	–
	–	29,578	(12,360)	–	–	17,218
	<u>65,914</u>	<u>99,408</u>	<u>(78,014)</u>	<u>(4,123)</u>	<u>(13,428)</u>	<u>69,757</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of charitable funds *(continued)*

CGL Brighton

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

National Lottery - Community

This fund is to pilot the Start Smart programme.

Corra Foundation - Grass Roots

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

Slippage fund

This fund is to be used towards volunteer expenses.

Camurus - Fundraising grant

This fund is to be used towards the Walk4Recovery Campaign 2023.

Armed Forces Covenant Fund Trust

This fund is to be used towards the SMART Veterans Project England for researching and supporting Armed Forces communities.

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	4,021	466	4,487
Current assets	242,204	90,439	332,643
Net assets	<u>246,225</u>	<u>90,905</u>	<u>337,130</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,739	–	2,739
Current assets	182,056	69,757	251,813
Net assets	<u>184,795</u>	<u>69,757</u>	<u>245,922</u>

24. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	268,530	109,223	377,753

25. 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.

UK Smart Recovery
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2025

26. Ethical standards

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

UK Smart Recovery
Company Limited by Guarantee
Management Information
Year ended 31 March 2025

The following pages do not form part of the financial statements.

UK Smart Recovery

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	3,459	2,616
Donations - Take on Addiction	–	3,634
Corra Foundation	47,387	52,322
Wrexham slippage fund	–	2,000
Camurus - Walk4Recovery Campaign	–	18,000
Armed Forces Covenant Fund Trust	38,272	29,578
Sponsorship	740	–
	<u>89,858</u>	<u>108,150</u>
Charitable activities		
North Wales SMART Recovery Development	36,172	37,402
Partnership fees	401,179	383,572
Training provision	24,146	6,870
Other income from charitable activities	198	–
	<u>461,695</u>	<u>427,844</u>
Other trading activities		
Publication and merchandise sales	34,714	32,222
	<u>34,714</u>	<u>32,222</u>
Total income	<u><u>586,267</u></u>	<u><u>568,216</u></u>

UK Smart Recovery

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	338,697	311,659
Employer's NIC	27,953	23,621
Pension costs	18,351	17,541
Rent	(2,469)	14,349
Rates and water	—	3
Repairs and maintenance	149	141
Insurance	2,520	2,500
Other establishment	2,683	2,522
Other motor/travel costs	15,003	17,524
Legal and professional fees	3,132	2,854
Telephone	3,531	4,726
Other office costs	20,808	13,475
Depreciation	1,014	481
General expenses	2,522	1,703
MAP project Wales	1,755	2,132
Bank interest and charges	1,220	901
Other professional fees	4,407	8,335
Consultancy fees	11,839	14,762
Promotional events and conferences	5,882	6,218
Staff training and away days	7,668	3,198
Recruitments costs	1,006	6,246
Subscriptions	298	243
I T supplies and software	11,120	12,574
Volunteer expenses	391	1,776
Advertising	5,197	5,992
CGL research expenses	—	2,264
Printing (saleable) and merchandise	9,561	17,812
Audit fees	9,450	9,000
	<u>503,688</u>	<u>504,552</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	—	1,315
	<u>—</u>	<u>1,315</u>
Total expenditure	<u>503,688</u>	<u>505,867</u>
Net income	<u>82,579</u>	<u>62,349</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Conferences and training		
<i>Activities undertaken directly</i>		
Wages and salaries	338,697	311,659
Employer's NIC	27,953	23,621
Pension costs	18,351	17,541
Rent	(2,469)	14,349
Rates and water	–	3
Repairs & maintenance	149	141
Insurance	2,520	2,500
Working from home allowance	2,683	2,522
Other motor/travel costs	15,003	17,524
Accountancy fees	3,132	2,854
Telephone and internet	3,531	4,726
Printing, stationery and postage	20,808	13,475
Depreciation	1,014	481
General expenses	2,522	1,703
MAP project Wales	1,755	2,132
Bank interest and charges	1,220	901
Other professional fees	4,407	8,335
Consultancy fees	11,839	14,762
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I T supplies and software	11,120	12,574
Volunteer expenses	391	1,776
Advertising	5,197	5,992
CGL research expenses	–	2,264
Printing (saleable) and merchandise	9,561	17,812
Audit fees	9,450	9,000
	<u>503,688</u>	<u>504,552</u>
Expenditure on charitable activities	<u>503,688</u>	<u>504,552</u>

Accounts

COMPANY REGISTRATION NUMBER: 09225444
CHARITY REGISTRATION NUMBER: 1160516

UK Smart Recovery
Company Limited
by Guarantee
Financial Statements
31 March 2024

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

UK Smart Recovery
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

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UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name UK Smart Recovery

Charity registration number 1160516

Company registration number 09225444

Principal office PO Box 4964
Stoke on Trent
ST3 9GU
England

Registered office 10 Queen Street Place
London
EC4R 1BE
England

The trustees

Mrs L McGeoch	
Mr A J MacLean	
Mr I Preece	
Miss J R Broadbent	(Retired 13 August 2024)
Mr G Aston	(Retired 22 May 2024)
Professor S D Heim	
Mr S K Sharma	(Appointed 1 January 2024)

Chief executive officer C Orton

Chief financial officer T Moran

Day-to-day running A King

Day-to-day running M Frost

Auditor Ritsons
Chartered Accountants & Statutory Auditor
Forbes House
36 Huntly Street
Inverness
IV3 5PR

Bankers HSBC
74 Goswell Road
Clerkenwell
London
England
EC1V 7DA

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2024

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.

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.

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.

Public Benefit

In reviewing our aims and objectives, and planning future activities, the Trustees have taken into account the Charity Commission's general guidance on public benefit.

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.

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2024

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.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

It gives me great pleasure and a sense of pride to reflect on the successes of SMART Recovery UK over the past year. We continue to operate in a tough financial climate that exacerbates the manifold issues faced by those affected (in)directly by addictions, and which creates significant challenges for individuals and organisations facilitating recovery. As such, and with a view to the future, it is gratifying that SMART Recovery UK is well positioned to continue to flourish in these taxing times. We have a clear sense of purpose, a strategy for ensuring our activities have impact, and highly motivated volunteers, staff and trustees with the necessary experience to make a difference. Our solid financial position, outlined herein, means that we can and will continue to help better the life chances of those impacted by addictions.

Several developments over the past year evidence the progress that SMART Recovery UK is making. Training in the facilitation of the SMART Programmes remains core to our activities and, over the year, 543 individuals completed their training with us. This represents an increase of 33% on the previous year. Our four-module webinar training has proved popular with three of these courses booked over this period. The number of our partners increased from 623 in Q4 2023 to 659 in Q4 of 2024. Furthermore, appropriate to the many life domains impacted by addictions, our partner portfolio is continuing to diversify and includes housing and education providers, other charities, criminal justice teams, military veteran services and healthcare providers across primary, secondary and tertiary care. SMART Recovery is now also available across Wales, Anglesey, Jersey, The Isle of White, The Isle of Man, Guernsey and as far north as the Highlands of Scotland. Therefore, we met our targets to attract new and diverse partners and to increase our presence across the UK.

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2024

We have also augmented mutual support meeting management with parallel enhancements in advertising our services. This was, in part, due to the adoption of the Pathminder meeting management software, developed by SMART USA, that enables facilitators to manage their own meeting advertisements, and which makes it easier for people to find mutual support meetings. The software solution also improves generation of data insights into our meeting activities and facilitates better advertising of our publications. The number of active meetings has increased from 368 in Q4 of 2023 to 424 in Q4 2024 with a concomitant growth in publication sales. SMART Recovery UK will continue to harness benefits of digitalisation with a series of projects planned for the coming years.

Strategic and financial oversight continues to be performed well. The Board of Trustees met four times over the past year and continuously monitors our financial position, in addition to overseeing delivery of our strategy. A mark of our success is that we crossed the income threshold of £500k and became recognized as a medium-sized charity, which triggered a full financial audit. The board is improving further its governance structure by setting up an Audit and Remuneration Committee. I take this chance to thank Gareth Aston, who stepped down as a Trustee owing to other commitments, for his valuable contributions to SMART Recovery UK. The not insignificant task of reinstating the knowhow lost to the board as a result is underway. The board is pleased to have welcomed Kim McCreanor, Executive Director of SMART Recovery International, as an ex-officio member. Her appointment strengthens partnership working with our sister organisations operating across 28 countries.

SMART Recovery UK continues to invest in its people, and to support them to develop and to excel. We appointed an Operational Manager to fill a vacancy that Dr Charlie Orton, our CEO, had been covering. This appointment enhances the day-to-day running of the charity and affords more time for attracting new partners and ensuring that our organisation becomes better known as an effective mutual support organisation rooted in evidence-based principles. In the context of supporting the personal and professional development of our staff, I congratulate our CEO on her July 2023 appointment as a Non-Executive Director and board member of Manx Care on the Isle of Man. This three-year appointment, with potential for renewal, was supported by the board as it represents a mutually beneficial opportunity for Dr Orton to contribute her skills to an important cause while gaining valuable experience of developing and implementing strategy in a sector significant to us.

Financially the charity is in a good place and steady income streams solidify our sound fiscal position. We are close to meeting our aim of having a minimum of six months' worth of operating expenses as cash reserves, and have begun a process to improve longer-term financial security by extending, wherever possible, renewals of larger contracts to durations beyond 12 months. Such changes facilitate adopting a longer-term horizon for investing in our operations and activities. We balance this with making applications to fund some of our work, in the shorter-term, via grant funding to grow our activities in strategically important areas. As such, we will submit a renewal application for a project funded by the Scottish Government ending in August 2024. The board is delighted that new grant funding from the Armed Forces Covenant Trust was secured. This will run for a three-year period (December 2023-2026) and employ a full-time veteran to roll out the SMART Veteran Programme across England and create a service tailored to the specific needs of women in recovery.

Our charity took the decision to vacate its office premises in Manchester in December 2023. Maintaining a physical office was deemed not to be the best use of our resources as, following the COVID pandemic, it became clear that we can effectively meet our aims by allowing staff to work from home. This shift to more flexible homeworking represents an employee benefit that has been well received by our team, and which should help us to attract and to retain talent in the future. We now invest some of the cost savings, incurred as a result, into regular in-person collaborative working, and the whole team gets together three times per annum for two-day team building and development meetings. The central office team also held two in-person meetings this past year, and our Operational Manager travels to location to meet with our community co-ordinators on a regular basis. The company address remains that registered with Companies House.

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2024

While not central to our financial health, we continue to engage in wider fund- and awareness-raising activities and will persist with such efforts to increase brand recognition and tackle the stigma associated with addictions. In 2023 we instigated a 'Unite For Recovery' campaign that built on our 2022 'Take On Addiction' effort. The 2023 campaign was run in collaboration with a PR and marketing agency between April 2023 and June 2024 and a total of 191 people took part, raising £3,775. Three female team members attended a parliamentary reception focused on raising awareness for the needs of women with addictions. SMART Recovery UK also had a good presence at several other events throughout the year, including the Scottish Kilt Walks, Nat West wellness events, the FAVOR Recovery Walk, the North Wales ABP Big Conversation, the ARC Recovery In Motion Conference in Ireland, where our CEO gave a keynote speech.

I conclude by taking this opportunity to thank all our volunteers, staff and trustees for their continued commitment to SMART Recovery UK. It is testament to their hard work, expertise and dedication - and to that of the many organisations we partner with - that in 2023 our charity won its first ever award, being named Addiction Recovery Training Charity of the Year UK in the Acquisition International Non-Profit Organisation Awards 2023. We are a small organisation with lots of ambition that, I believe, punches well above its weight. I look forward to building collectively on our considerable achievements going forward.

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 £213,000 would be needed to continue running for at least six months. The unrestricted reserves for the current year, less fixed assets, were £182,056. 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 £62,349 (2023 - £50,004). This is made up of a surplus before transfers in unrestricted of £40,955 (2023 - £47,515) and in restricted of £21,394 (2023 - £2,489). At 31 March 2024 the balance on unrestricted funds was £184,795 (2023 - £139,717) and the balance on restricted funds was £69,757 (2023 - £52,486) 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 2024

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on Dec 19, 2024 and signed on behalf of the board of trustees by:



Professor S D Heim
Trustee

UK Smart Recovery

Company Limited by Guarantee

Independent Auditor's Report to the Members of UK Smart Recovery

Year ended 31 March 2024

Opinion

We have audited the financial statements of UK Smart Recovery (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 27 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

UK Smart Recovery

Company Limited by Guarantee

Independent Auditor's Report to the Members of UK Smart Recovery *(continued)*

Year ended 31 March 2024

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

UK Smart Recovery

Company Limited by Guarantee

Independent Auditor's Report to the Members of UK Smart Recovery *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of the audit planning process, the engagement partner and the engagement team obtained an understanding and discussed the legal and regulatory frameworks that are applicable, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the company. The key laws and regulations we considered in this context included Companies Act 2006, Financial Report Standard 102 (FRS 102), employment and tax laws and health and safety legislation.

The engagement partner and the engagement team discussed non-compliance with laws and regulations at the audit team planning meeting. The engagement partner made enquiries of management regarding their assessment of the likelihood of fraud or error or non-compliance with laws and regulations which could lead to material misstatements in the financial statements and whether they were aware of any instances of fraud or non-compliance. The engagement partner was satisfied that the engagement team had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations during the audit.

The engagement team also enquired of management as part of the audit, including obtaining and reviewing supporting documentation and reading minutes of meetings of those charged with governance. The engagement team did not identify any key audit matters relating to irregularities, including fraud.

Part of the engagement team's assessment of non-compliance with laws and regulations included a review of the risk of management override of controls. This was carried out by reviewing journals posted to the financial records and reviewing accounting estimates identify any material misstatement which may be due to fraud.

The audit team also considered whether there could be fraudulent revenue recognition. This was carried out by reviewing the revenue recognition policies, testing of material revenue streams and testing cut off at the year end date.

UK Smart Recovery

Company Limited by Guarantee

Independent Auditor's Report to the Members of UK Smart Recovery *(continued)*

Year ended 31 March 2024

The disclosures in the financial statements were reviewed and tested to supporting documentation to assess compliance with applicable laws and regulations. A Disclosure Check was carried out to confirm that the financial statements comply with current accounting requirements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other matters

The comparative figures contained within these financial statements are unaudited.

UK Smart Recovery

Company Limited by Guarantee

Independent Auditor's Report to the Members of UK Smart Recovery *(continued)*

Year ended 31 March 2024

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Dec 19, 2024

Daniel Palombo, MA(Hons) CA (Senior Statutory Auditor)

For and on behalf of
Ritsons
Chartered Accountants & statutory auditor
Forbes House
36 Huntly Street
Inverness
IV3 5PR

Ritsons is eligible for appointment as auditor of the charitable company under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006.

UK Smart Recovery

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	8,742	99,408	108,150	76,283
Charitable activities	6	427,844	–	427,844	391,754
Other trading activities	7	32,222	–	32,222	25,006
Total income		<u>468,808</u>	<u>99,408</u>	<u>568,216</u>	<u>493,043</u>
Expenditure					
Expenditure on charitable activities	8,9	(426,538)	(78,014)	(504,552)	(443,039)
Other expenditure	10	(1,315)	–	(1,315)	–
Total expenditure		<u>(427,853)</u>	<u>(78,014)</u>	<u>(505,867)</u>	<u>(443,039)</u>
Net income		<u>40,955</u>	<u>21,394</u>	<u>62,349</u>	<u>50,004</u>
Transfers between funds		4,123	(4,123)	–	–
Net movement in funds		<u>45,078</u>	<u>17,271</u>	<u>62,349</u>	<u>50,004</u>
Reconciliation of funds					
Total funds brought forward as previously reported		128,998	65,914	194,912	142,199
Prior year adjustment		10,719	(13,428)	(2,709)	–
Total funds brought forward as restated		<u>139,717</u>	<u>52,486</u>	<u>192,203</u>	<u>142,199</u>
Total funds carried forward		<u>184,795</u>	<u>69,757</u>	<u>254,552</u>	<u>192,203</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 15 to 26 form part of these financial statements.

UK Smart Recovery
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

		2024	2023 (restated)
	Note	£	£
Fixed assets			
Tangible fixed assets	16	2,739	2,268
Current assets			
Debtors	17	46,853	105,158
Cash at bank and in hand		268,530	169,987
		<u>315,383</u>	<u>275,145</u>
Creditors: amounts falling due within one year	18	<u>(63,570)</u>	<u>(85,210)</u>
Net current assets		<u>251,813</u>	<u>189,935</u>
Total assets less current liabilities		<u>254,552</u>	<u>192,203</u>
Net assets		<u>254,552</u>	<u>192,203</u>
Funds of the charity			
Restricted funds		69,757	52,486
Unrestricted funds		184,795	139,717
Total charity funds	21	<u>254,552</u>	<u>192,203</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~Dec 19, 2024~~....., and are signed on behalf of the board by:



Professor S D Heim
Trustee

Company registration number: 09225444

The notes on pages 15 to 26 form part of these financial statements.

UK Smart Recovery
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2024

	2024	2023 (restated)
	£	£
Cash flows from operating activities		
Net income	62,349	50,004
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	481	1,524
Loss on disposal of tangible fixed assets	1,315	–
Accrued expenses	1,509	2,637
<i>Changes in:</i>		
Trade and other debtors	66,355	(32,798)
Trade and other creditors	(31,199)	11,572
Cash generated from operations	100,810	32,939
Net cash from operating activities	<u>100,810</u>	<u>32,939</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,267)	–
Net cash used in investing activities	<u>(2,267)</u>	<u>–</u>
Net increase in cash and cash equivalents	98,543	32,939
Cash and cash equivalents at beginning of year	169,987	137,048
Cash and cash equivalents at end of year	<u>268,530</u>	<u>169,987</u>

The notes on pages 15 to 26 form part of these financial statements.

UK Smart Recovery
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2024

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 2024

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.
- income from other trading activities includes income from the sale of handbooks and merchandise. Income is received in exchange for supplying goods in order to raise funds and is recognised when entitlement has occurred.

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 2024

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 2024

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 2024
	£	£	£
Donations			
Donations	2,616	–	2,616
Donations - Take on Addiction	3,634	–	3,634
Grants			
Corra Foundation	2,492	49,830	52,322
Wrexham slippage fund	–	2,000	2,000
Camurus	–	18,000	18,000
Armed Forces Covenant Fund Trust	–	29,578	29,578
	<u>8,742</u>	<u>99,408</u>	<u>108,150</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£
Donations			
Donations	1,827	–	1,827
Donations - Take on Addiction	4,693	–	4,693
Grants			
Corra Foundation	2,327	46,553	48,880
Wrexham slippage fund	–	5,583	5,583
Camurus	15,300	–	15,300
Armed Forces Covenant Fund Trust	–	–	–
	<u>24,147</u>	<u>52,136</u>	<u>76,283</u>

6. Charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£	£
North Wales SMART Recovery				
Development	37,402	37,402	36,500	36,500
Partnership fees	383,572	383,572	344,199	344,199
Training provision	6,870	6,870	11,055	11,055
	<u>427,844</u>	<u>427,844</u>	<u>391,754</u>	<u>391,754</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£	£
Publication and merchandise sales	<u>32,222</u>	<u>32,222</u>	<u>25,006</u>	<u>25,006</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Conferences and training	<u>426,538</u>	<u>78,014</u>	<u>504,552</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£
Conferences and training	<u>393,393</u>	<u>49,646</u>	<u>443,039</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2024	Total fund 2023
	£	£	£
Conferences and training	<u>504,552</u>	<u>504,552</u>	<u>443,039</u>

10. Other expenditure

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023 <i>(restated)</i>
	£	£	£	£
Loss on disposal of tangible fixed assets held for charity's own use	<u>1,315</u>	<u>1,315</u>	<u>—</u>	<u>—</u>

11. Net income

Net income is stated after charging/(crediting):

	2024	2023 <i>(restated)</i>
	£	£
Depreciation of tangible fixed assets	481	1,524
Loss on disposal of tangible fixed assets	<u>1,315</u>	<u>—</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Auditor's remuneration

	2024	2023 <i>(restated)</i>
	£	£
Fees payable to the auditor:		
Audit of the financial statements	9,000	–
Independent examination of the financial statements	–	2,434
Other financial services	2,854	1,370
	<u>11,854</u>	<u>3,804</u>

13. Staff costs

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

	2024	2023 <i>(restated)</i>
	£	£
Wages and salaries	311,659	262,584
Social security costs	23,621	20,894
Employer contributions to pension plans	17,541	15,183
	<u>352,821</u>	<u>298,661</u>

Pension costs are allocated to projects by employee.

The average head count of employees during the year was 11 (2023: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff	<u>10</u>	<u>8</u>

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

	2024 No.	2023 No.
£70,000 to £79,999	<u>1</u>	<u>1</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 £149,803 (2023:£173,533).

14. Trustee remuneration and expenses

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

One (2023 - two) trustee was reimbursed for travel expenses incurred in the year amounting to £81 (2023 - £867).

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Transfers between funds

An amount of £4,123 (2023 - £nil) was transferred from the Camurus - Walk4Recovery Campaign restricted fund in favour of unrestricted funds to cover costs paid from unrestricted funds in the prior year.

16. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2023 (as restated)	13,025	13,025
Additions	2,267	2,267
Disposals	(11,092)	(11,092)
At 31 March 2024	4,200	4,200
Depreciation		
At 1 April 2023	10,757	10,757
Charge for the year	481	481
Disposals	(9,777)	(9,777)
At 31 March 2024	1,461	1,461
Carrying amount		
At 31 March 2024	2,739	2,739
At 31 March 2023	2,268	2,268

17. Debtors

	2024 £	2023 (restated) £
Trade debtors	36,283	96,149
Prepayments and accrued income	10,570	9,009
	46,853	105,158

18. Creditors: amounts falling due within one year

	2024 £	2023 (restated) £
Trade creditors	7,408	5,372
Accruals and deferred income	43,997	70,680
Social security and other taxes	9,345	9,158
Other creditors	2,820	—
	63,570	85,210

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Deferred income

	2024	2023 <i>(restated)</i>
	£	£
At 1 April 2023	61,442	55,696
Amount released to income	(61,442)	(55,696)
Amount deferred in year	25,200	61,442
At 31 March 2024	25,200	61,442

Deferred income comprises partnership licence income which was wholly for the next accounting period.

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 £17,541 (2023: £15,183).

At 31 March 2024 there were outstanding pensions contributions amounting to £1,970 (2023 - £2,179).

21. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023	Income	Expenditure	Transfers	Prior year adjustments	At 31 Mar 2024
	£	£	£	£	£	£
General funds	<u>128,998</u>	<u>468,808</u>	<u>(427,853)</u>	<u>4,123</u>	<u>10,719</u>	<u>184,795</u>

	At 1 Apr 2022	Income	Expenditure	Transfers	Prior year adjustments	At 31 Mar 2023
	£	£	£	£	£	£
General funds	<u>92,202</u>	<u>440,907</u>	<u>(393,392)</u>	<u>—</u>	<u>—</u>	<u>139,717</u>

General funds

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

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Prior year adjustments £	At 31 Mar 2024 £
CGL Brighton National Lottery - Start Smart Programme	12,857	–	(2,264)	–	–	10,593
Corra Foundation	10,000	–	–	–	–	10,000
- Grass Roots	25,470	49,830	(48,728)	–	(2,328)	24,244
Slippage fund	6,487	2,000	(785)	–	–	7,702
Camurus - Website Development Fund	11,100	–	–	–	(11,100)	–
Camurus - Walk4Recovery Campaign 2023	–	18,000	(13,877)	(4,123)	–	–
The Armed Forces Covenant Fund Trust	–	29,578	(12,360)	–	–	17,218
	<u>65,914</u>	<u>99,408</u>	<u>(78,014)</u>	<u>(4,123)</u>	<u>(13,428)</u>	<u>69,757</u>
	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Prior year adjustments £	At 31 Mar 2023 £
CGL Brighton National Lottery - Start Smart Programme	16,810	–	(3,953)	–	–	12,857
Corra Foundation	10,000	–	–	–	–	10,000
- Grass Roots	20,900	46,553	(44,311)	–	–	23,142
Slippage fund	2,287	5,583	(1,383)	–	–	6,487
Camurus - Website Development Fund	–	–	–	–	–	–
Camurus - Walk4Recovery Campaign 2023	–	–	–	–	–	–
The Armed Forces Covenant Fund Trust	–	–	–	–	–	–
	<u>49,997</u>	<u>52,136</u>	<u>(49,647)</u>	<u>–</u>	<u>–</u>	<u>52,486</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds *(continued)*

CGL Brighton

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

National Lottery - Community

This fund is to pilot the Start Smart programme.

Corra Foundation - Grass Roots

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

Slippage fund

This fund is to be used towards volunteer expenses.

Camurus - Fundraising grant

This fund is to be used towards the Walk4Recovery Campaign 2023.

Armed Forces Covenant Fund Trust

This fund is to be used towards the SMART Veterans Project England for researching and supporting Armed Forces communities.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	2,739	—	2,739
Current assets	182,056	69,757	251,813
Net assets	<u>184,795</u>	<u>69,757</u>	<u>254,552</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 <i>(restated)</i> £
Tangible fixed assets	2,268	—	2,268
Current assets	137,449	52,486	189,935
Net assets	<u>139,717</u>	<u>52,486</u>	<u>192,203</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

23. Prior year adjustments

A number of errors were identified in the opening balances. A prior year adjustment to amend these errors has been made. The errors relate to the following:

- £17,628 of unrestricted grant income had been recorded as restricted income. £4,200 of unrestricted expenditure had been recorded as restricted in relation to this income
- £9,404 sales credits were issued after the accounts were prepared and were not incorporated in last year's accounts. £6,695 of these credits related to income recorded in deferred income with £2,709 of these credits reducing incoming resources for the year
- Publication and merchandise sales were incorrectly classified as charitable activities when these sales should have been recognised as other trading income

The overall effect of these adjustments is a decrease in incoming resources of £2,709, a decrease in the restricted funds balance of £13,428 at 31 March 2023 and an increase in the unrestricted funds balance of £10,719 at 31 March 2023.

Statement of Financial Activities

	2023 Original £	Adjustment £	2023 Restated £
Income and endowments			
Donations and legacies	76,283	–	76,283
Charitable activities	419,469	(27,715)	391,754
Other trading income	–	25,006	25,006
Total income	495,752	(2,709)	493,043
Expenditure			
Expenditure on charitable activities	443,039	–	443,039
Operating Profit	443,039	–	443,039
Net income and net movement in funds	52,713	(2,709)	50,004
Reconciliation of funds			
Total funds brought forward	142,199	–	142,199
Total funds carried forward	194,912	(2,709)	192,203

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

23. Prior period adjustments *(continued)*

Statement of Financial Position

	2023 Original £	Adjustment £	2023 Restated £
Fixed assets			
Tangible fixed assets	2,268	–	2,268
Current assets			
Debtors	114,562	(9,404)	105,158
Cash at bank and in hand	169,987	–	169,987
	284,549	(9,404)	275,145
Creditors: amount falling due within one year	(91,905)	6,695	(85,210)
Net current assets	192,644	(2,709)	189,935
Total assets less current liabilities	194,912	(2,709)	192,203
Net assets	194,912	(2,709)	192,203
Funds of the charity			
Restricted funds	65,914	(13,428)	52,486
Unrestricted funds	128,998	10,719	139,717
Total charity funds	194,912	(2,709)	192,203

24. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	169,987	98,543	268,530

25. Operating lease commitments

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

	2024 £	2023 (restated) £
Not later than 1 year	–	13,084

The operating lease payments recognised as an expense amounted to £14,349 (2023 - £30,410).

26. 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.

UK Smart Recovery
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

27. Ethical standards

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

UK Smart Recovery
Company Limited by Guarantee
Management Information
Year ended 31 March 2024

The following pages do not form part of the financial statements.

UK Smart Recovery

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	2,616	1,827
Donations - Take on Addiction	3,634	4,693
Corra Foundation	52,322	48,880
Wrexham slippage fund	2,000	5,583
Camurus - Website development fund	—	15,300
Camurus - Walk4Recovery Campaign	18,000	—
Armed Forces Covenant Fund Trust	29,578	—
	<u>108,150</u>	<u>76,283</u>
 Charitable activities		
North Wales SMART Recovery Development	37,402	36,500
Partnership fees	383,572	344,199
Training provision	6,870	11,055
	<u>427,844</u>	<u>391,754</u>
 Other trading activities		
Publication and merchandise sales	32,222	25,006
	<u>32,222</u>	<u>25,006</u>
 Total income	<u><u>568,216</u></u>	<u><u>493,043</u></u>

UK Smart Recovery

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	311,659	262,584
Employer's NIC	23,621	20,894
Pension costs	17,541	15,183
Rent	14,349	30,410
Rates and water	3	1,044
Repairs and maintenance	141	–
Insurance	2,500	2,062
Working from home allowance	2,522	–
Travel and subsistence	17,524	15,609
Legal and professional fees	2,854	3,804
Telephone	4,726	4,164
Other office costs	13,475	19,944
Depreciation	481	1,524
General expenses	1,703	2,987
MAP project Wales	2,132	7,910
Bank interest and charges	901	864
Other professional fees	8,335	15,449
Consultancy fees	14,762	8,946
Promotional events and conferences	6,218	454
Staff training	3,198	–
Recruitments costs	6,246	–
Subscriptions	243	237
I T supplies and software	12,574	20,589
Volunteer expenses	1,776	912
Advertising	5,992	(10,506)
CGL research expenses	2,264	3,953
Printing (saleable) and merchandise	17,812	14,022
Audit fees	9,000	–
	<u>504,552</u>	<u>443,039</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	1,315	–
	<u>505,867</u>	<u>443,039</u>
Total expenditure		
	<u>505,867</u>	<u>443,039</u>
Net income	<u>62,349</u>	<u>50,004</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Conferences and training		
<i>Activities undertaken directly</i>		
Wages and salaries	311,659	262,584
Employer's NIC	23,621	20,894
Pension costs	17,541	15,183
Rent	14,349	30,410
Rates and water	3	1,044
Repairs and maintenance	141	–
Insurance	2,500	2,062
Working from home allowance	2,522	–
Travel and subsistence	17,524	15,609
Accountancy fees	2,854	3,804
Telephone and internet	4,726	4,164
Printing, stationery and postage	13,475	19,944
Depreciation	481	1,524
General expenses	1,703	2,987
MAP project Qales	2,132	7,910
Bank interest and charges	901	864
Other professional fees	8,335	15,449
Consultancy fees	14,762	8,946
Promotional events and conferences	6,218	454
Staff training	3,198	–
Recruitments costs	6,246	–
Subscriptions	243	237
I T supplies and software	12,574	20,589
Volunteer expenses	1,776	912
Advertising	5,992	(10,506)
CGL research expenses	2,264	3,953
Printing (saleable) and merchandise	17,812	14,022
Audit fees	9,000	–
	<u>504,552</u>	<u>443,039</u>
Expenditure on charitable activities	<u><u>504,552</u></u>	<u><u>443,039</u></u>

Accounts

COMPANY REGISTRATION NUMBER: 09225444
CHARITY REGISTRATION NUMBER: 1160516

UK Smart Recovery
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

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

UK Smart Recovery
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2023

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 2023.

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

	Mr S K Sharma	(Retired 26 October 2022)
	Mrs L McGeoch	
	Mr A J MacLean	
	Mr I Preece	
	Mr J Joseph	(Retired 22 September 2022)
	Miss J R Broadbent	(Appointed 16 June 2022)
	Mr G Aston	(Appointed 26 October 2022)
	Professor S D Heim	(Appointed 1 February 2023)
Independent examiner	Daniel Palombo C.A. Forbes House 36 Huntly Street Inverness IV3 5PR	
Bankers	HSBC 1-3 Bishopsgates London EC2N 3AQ	

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2023

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.

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.

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.

OBEJECTIVES 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.

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2023

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

UKSR has continued to grow in a number of respects over the last 12 months. In January 2023 the organisation welcomed Derek Heim, Professor of Psychology at Edge Hill University, as the new Chair of the Board of Trustees. Professor Heim's research group focuses on social, cultural and contextual influences on substance use and wellbeing. Professor Heim is also the Editor-in-Chief of the cross-disciplinary journal Addiction Research and Theory. In addition, the Board increased its membership with an additional two trustees: Gareth Aston who has expertise in fundraising and is the CEO of the Boparan Trust and Joel Broadbent from Ezy Raise who brings digital marcomms knowledge. Two ex.officio appointments of Ms Kim McCreanor the Executive Director of SMART Recovery International (SRI) and Shiv Sharma representing SMART Facilitators were also made. The Board of Trustees is now complete, and no further appointments are currently planned.

The operational team has also expanded to include three new Community Co-ordinators (Daniel Howell, Emma Sharo-Lau and Colleen Lally) for the following regions: Northwest, West Midlands and London. Our team of seven community co-ordinators also covers supra-regions meaning there is full coverage of all of England, the whole of North Wales and the whole of Scotland. The co-ordinators have taken over the running of the open national online meetings which means that the national online SMART community is now both staff and volunteer led. They have also picked up areas of special interest and as such are leading projects to improve: the UK A4 Handbook, Inside Out materials, Start SMART for young people. Tina Moran has been promoted to Chief Finance Officer. The Director of Operations retired recently, and succession planning is underway.

Kenny Reid has been seconded from Blue Triangle a housing association in Scotland that is a significant partner of UKSR across nine local authorities. This Scottish Government funded secondment means that there is now internal co-ordination of SMART within Blue Triangle. We are also working with Figure 8 on an evaluation project proposal that will launch later in 2023.

The partnership with the North Wales Area Planning Board goes from strength to strength. Surplus funds have been made available from them to translate SMART publications into Welsh – we now have a user guide and our Information Booklet in Welsh. Meetings in Wales, including the Isle of Anglesey, now include Family and Friends and Women only groups.

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

The development of a collegiate recovery programme continues with Dr Ed Day at Birmingham University. This is developing a better understanding of what issues students encounter at University and what support they need.

The appointment of the charities first voluntary ambassador, British club DJ Brandon Block, was made in March 2023. DJ Block has been a SMART Facilitator since 2005. He will launch a new volunteer recognition scheme in 2023 and help to drive campaigns and raise awareness.

This expansion of the team from 'Board to Ward' signals our commitment to continued investment and growth. A new strategy has been developed and agreed that ensures the UKSR has its own clear direction but one that is commensurate with developments at a Global level under the auspices of SMART Recovery International. This has been released as a public facing document on our website. The new strategy sees development projects under the interlinked strategic pillars Grow, Connect, Support and Unlock.

Despite a challenging economic environment, licenced partnerships have continued to grow. As such, there has been an overall increase of 9 to 245 partnerships over the reporting period and the charity has reached financial stability with working capital at any one time equivalent to 5 months overheads.

A post-COVID data review has been undertaken to re-establish with some accuracy the number of SMART Meetings taking place per week. This resulted in 190 meetings being removed from the database as they had either ceased or continue to be paused following the COVID pandemic in 2020. At the end of Q4 UKSR reported 70 mutual aid meetings running per week with an average attendance of six participants. The open online national meetings continue to attract more than 80-100 participants at any one time.

Our CEO, Dr Charlie Orton was a speaker at the National FAVOR conference in Newcastle in September where the theme was veterans (Faces and Voices of Recovery <https://www.favoruk.org/> raining module has been written for the programme and an international SMART Veteran community has been formed facilitated by the Recoverlution platform. Work with veterans within the Scottish Prison Service has continued to grow, particularly in HMP Edinburgh where Johnny Allison, who leads the Veteran Programme, attends regularly and has held meetings with every veteran residing there.

The charity was successful in two patient organisation grant applications to Camurus. One was to help develop the website and has been fed into the global digital project pipeline and the other supported the annual fundraising campaign set for May 2023. The charity continues to work with Camurus in the field of harm reduction of those with opioid dependency.

Morgan Sindall, a construction company, invited UKSR to use one of their sites in Oxford to pilot SMART on site for construction workers who are required to undertake drug and alcohol tests. A positive test results in dismissal and the company want to provide better education and training to contractors.

As part of her continuing professional development, Dr Orton is seeking a non-executive Director appointment on a relevant Board. This will contribute to elevating further UKSR's status and help establish links with a network of organisations and individuals for mutual benefit.

SMART Recovery International is currently undertaking a two-year global digital project. As part of this project UKSR will have an updated website with an improved meeting finder application, a customer relationship management system and a SMART mobile application.

The charity continues to seek funding for: veteran programme staffing infrastructure to deploy the programme in England, development of Start SMART a programme for young people, a 24/7 dedicated crisis line and a volunteer recognition scheme.

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

We continue to seek out corporate relationships to integrate SMART Recovery into businesses by contributing to employee assistance programmes that champion living a balanced life. Work undertaken with RBS/Nat West Group to date is proving to be extremely useful in establishing what is required for working successfully with the corporate sector.

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 £126,730. 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 £52,713 (2022 - £68,309). This is made up of a surplus in unrestricted of £36,796 (2022 - £53,182) and in restricted of £15,917 (2022 - £15,127). At the year end date the balance on unrestricted funds was £128,998 (2022 - £92,202) and there was a balance of £65,914 (2022 - £49,997) on restricted funds.

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2023

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.

SMALL COMPANY PROVISIONS

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

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2023

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

Professor S D Heim
Trustee

UK Smart Recovery

Company Limited by Guarantee

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

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of UK Smart Recovery ('the charity') for the year ended 31 March 2023.

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 2023

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
IV3 5PR

UK Smart Recovery
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	6,520	69,763	76,283	65,479
Charitable activities	6	419,469	—	419,469	422,645
Total income		<u>425,989</u>	<u>69,763</u>	<u>495,752</u>	<u>488,124</u>
Expenditure					
Expenditure on charitable activities	7,8	(389,193)	(53,846)	(443,039)	(419,815)
Total expenditure		<u>(389,193)</u>	<u>(53,846)</u>	<u>(443,039)</u>	<u>(419,815)</u>
Net income and net movement in funds		<u>36,796</u>	<u>15,917</u>	<u>52,713</u>	<u>68,309</u>
Reconciliation of funds					
Total funds brought forward as previously reported		92,202	49,997	142,199	97,500
Prior year adjustment		—	—	—	(23,610)
Total funds brought forward as restated		<u>92,202</u>	<u>49,997</u>	<u>142,199</u>	<u>73,890</u>
Total funds carried forward		<u>128,998</u>	<u>65,914</u>	<u>194,912</u>	<u>142,199</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 12 to 21 form part of these financial statements.

UK Smart Recovery
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	2,268	3,792
Current assets			
Debtors	14	114,562	72,360
Cash at bank and in hand		169,987	137,048
		<u>284,549</u>	<u>209,408</u>
Creditors: amounts falling due within one year	15	<u>(91,905)</u>	<u>(71,001)</u>
Net current assets		192,644	138,407
Total assets less current liabilities		194,912	142,199
Net assets		<u>194,912</u>	<u>142,199</u>
Funds of the charity			
Restricted funds		65,914	49,997
Unrestricted funds		128,998	92,202
Total charity funds	18	<u>194,912</u>	<u>142,199</u>

For the year ending 31 March 2023 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, and are signed on behalf of the board by:

Professor S D Heim
Trustee

Company registration number: 09225444

The notes on pages 12 to 21 form part of these financial statements.

UK Smart Recovery
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2023

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 2023

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 2023

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
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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 2023

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 2023 £
Donations			
Donations	1,827	—	1,827
Donations - Take on Addiction	4,693	—	4,693
Grants			
National Lottery	—	—	—
The Corra Foundation - Grass Roots	—	48,880	48,880
Wrexham slippage fund	—	5,583	5,583
Camurus	—	15,300	15,300
	<u>6,520</u>	<u>69,763</u>	<u>76,283</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	4,072	—	4,072
Donations - Take on Addiction	2,395	—	2,395
Grants			
National Lottery	—	10,000	10,000
The Corra Foundation - Grass Roots	—	45,590	45,590
Wrexham slippage fund	—	3,422	3,422
Camurus	—	—	—
	<u>6,467</u>	<u>59,012</u>	<u>65,479</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
North Wales SMART Recovery				
Development	36,500	36,500	37,235	37,235
Publication and merchandise sales	25,194	25,194	29,156	29,156
Partnership fees	346,720	346,720	349,784	349,784
Training provision	11,055	11,055	6,470	6,470
	<u>419,469</u>	<u>419,469</u>	<u>422,645</u>	<u>422,645</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Conferences and training	<u>389,193</u>	<u>53,846</u>	<u>443,039</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Conferences and training	<u>375,930</u>	<u>43,885</u>	<u>419,815</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Conferences and training	<u>443,039</u>	<u>443,039</u>	<u>419,815</u>

9. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1,524</u>	<u>1,811</u>

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,434</u>	2,076
Other financial services	<u>1,370</u>	<u>1,262</u>
	<u>3,804</u>	<u>3,338</u>

11. Staff costs

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

	2023 £	2022 £
Wages and salaries	<u>262,584</u>	237,746
Social security costs	<u>20,894</u>	18,778
Employer contributions to pension plans	<u>15,183</u>	<u>13,919</u>
	<u>298,661</u>	<u>270,443</u>

The average head count of employees during the year was 9 (2022: 8).

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Staff costs *(continued)*

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

	2023	2022
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>1</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 £173,473 (2022:£171,860).

12. Trustee remuneration and expenses

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

Two (2022 - none) trustees were reimbursed for expenses incurred in the year amounting to £867 (2022 - £nil).

13. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2022 and 31 March 2023	<u>13,025</u>	<u>13,025</u>
Depreciation		
At 1 April 2022	9,233	9,233
Charge for the year	<u>1,524</u>	<u>1,524</u>
At 31 March 2023	<u>10,757</u>	<u>10,757</u>
Carrying amount		
At 31 March 2023	<u>2,268</u>	<u>2,268</u>
At 31 March 2022	<u>3,792</u>	<u>3,792</u>

14. Debtors

	2023	2022
	£	£
Trade debtors	105,553	63,678
Prepayments and accrued income	<u>9,009</u>	<u>8,682</u>
	<u>114,562</u>	<u>72,360</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,371	2,214
Accruals and deferred income	77,376	62,297
Social security and other taxes	9,158	6,490
	<u>91,905</u>	<u>71,001</u>

16. Deferred income

	2023	2022
	£	£
At 1 April 2022	55,696	23,610
Amount released to income	(55,696)	(23,610)
Amount deferred in year	68,138	55,696
At 31 March 2023	<u>68,138</u>	<u>55,696</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.

17. 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 £15,183 (2022: £13,919).

At 31 March 2023 there were outstanding pensions contributions amounting to £2,179 (2022 - £1,699).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Prior year adjustments	At 31 March 2023
	£	£	£	£	£
General funds	<u>92,202</u>	<u>425,989</u>	<u>(389,193)</u>	<u>—</u>	<u>128,998</u>

	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>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds *(continued)*

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 2022 £	Income £	Expenditure £	Prior year adjustments £	At 31 March 2023 £
North Wales					
Communities Project	—	—	—	—	—
CGL Brighton	16,810	—	(3,953)	—	12,857
Wellbeing fund	—	—	—	—	—
Humankind - Collective					
Voice	—	—	—	—	—
National Lottery -					
Community	10,000	—	—	—	10,000
The Corra Foundation -					
grass roots	20,900	48,880	(44,310)	—	25,470
Slippage fund	2,287	5,583	(1,383)	—	6,487
Camurus	—	15,300	(4,200)	—	11,100
	<u>49,997</u>	<u>69,763</u>	<u>(53,846)</u>	<u>—</u>	<u>65,914</u>

	At 1 April 2021 £	Income £	Expenditure £	Prior year adjustments £	At 31 March 2022 £
North Wales					
Communities Project	—	—	—	—	—
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
Camurus	—	—	—	—	—
	<u>34,870</u>	<u>59,012</u>	<u>(43,885)</u>	<u>—</u>	<u>49,997</u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. 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.

Camurus

To fund website development costs.

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,268	–	2,268
Current assets	218,635	65,914	284,549
Creditors less than 1 year	(91,905)	–	(91,905)
Net assets	128,998	65,914	194,912

	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	92,202	49,997	142,199

UK Smart Recovery

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Operating lease commitments

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

	2023	2022
	£	£
Not later than 1 year	13,084	18,297
Later than 1 year and not later than 5 years	–	13,723
	<u>13,084</u>	<u>32,020</u>

The operating lease payments recognised as an expense amounted to £30,410 (2022 - £12,266).

21. 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.

UK Smart Recovery
Company Limited by Guarantee
Management Information
Year ended 31 March 2023

The following pages do not form part of the financial statements.

UK Smart Recovery

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	1,827	4,072
Donations - Take on Addiction	4,693	2,395
National Lottery	—	10,000
The Corra Foundation - Grass Roots	48,880	45,590
Wrexham slippage fund	5,583	3,422
Camurus - website development grant	15,300	—
	<u>76,283</u>	<u>65,479</u>
 Charitable activities		
North Wales SMART Recovery Development	36,500	37,235
Publication and merchandise sales	25,194	29,156
Partnership fees	346,720	349,784
Training provision	11,055	6,470
	<u>419,469</u>	<u>422,645</u>
 Total income	<u><u>495,752</u></u>	<u><u>488,124</u></u>

UK Smart Recovery

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	262,584	237,746
Employer's NIC	20,894	18,778
Pension costs	15,183	13,919
Rent	30,410	12,266
Rates and water	1,044	1,044
Insurance	2,062	1,998
Other motor/travel costs	15,609	13,800
Legal and professional fees	3,804	3,338
Telephone	4,164	4,807
Other office costs	19,944	21,680
Depreciation	1,524	1,811
Interest on HP and finance leases	—	249
General expenses	2,987	2,413
MAP project Wales	7,910	3,913
Bank interest and charges	864	934
Other professional fees	15,449	8,728
Consultancy fees	8,946	7,403
Promotional events and conferences	454	1,477
Staff training	—	118
Subscriptions	237	96
I T supplies and software	20,589	15,902
Volunteer expenses	912	577
Advertising	(10,506)	29,026
CGL research expenses	3,953	3,190
Printing (saleable) and merchandise	14,022	14,602
	<u>443,039</u>	<u>419,815</u>
Total expenditure	<u><u>443,039</u></u>	<u><u>419,815</u></u>
Net income	<u><u>52,713</u></u>	<u><u>68,309</u></u>

UK Smart Recovery

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Conferences and training		
<i>Activities undertaken directly</i>		
Wages and salaries	262,584	237,746
Employer's NIC	20,894	18,778
Pension costs	15,183	13,919
Rent	30,410	12,266
Rates and water	1,044	1,044
Insurance	2,062	1,998
Other motor/travel costs	15,609	13,800
Accountancy fees	3,804	3,338
Telephone and internet	4,164	4,807
Printing, stationery and postage	19,944	21,680
Depreciation	1,524	1,811
Interest on HP and finance leases	—	249
General expenses	2,987	2,413
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Printing (saleable) and merchandise	14,022	14,602
	<u>443,039</u>	<u>419,815</u>
Expenditure on charitable activities	<u><u>443,039</u></u>	<u><u>419,815</u></u>

Accounts

'RITSONS'
CC

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
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Bankers	HSBC Clerkenwell EC1 74 Goswell Road London EC1V 7DA
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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.

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.

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

Company Limited by Guarantee

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

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
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		<u>74,652</u>	<u>35,146</u>
		107,399	186,413
Creditors: amounts falling due within one year	16	<u>15,502</u>	<u>120,864</u>
Net current liabilities		91,897	65,549
Total assets less current liabilities		97,500	71,373
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		<u>62,630</u>	<u>60,079</u>
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:



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	1,954	1,693
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	2,402	1,886
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	237,045	247,043
Social security costs	21,356	21,471
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	2020
	No.	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	—	1,294
	<u> </u>	<u> </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	—	1,368
	<u> </u>	<u> </u>
	1,368	2,736
Less: future finance charges	(74)	(285)
	<u> </u>	<u> </u>
Present value of minimum lease payments	1,294	2,451
	<u> </u>	<u> </u>

19. Deferred income

	2021	2020
	£	£
At 1 April 2020	99,100	—
Amount released to income	(99,100)	—
Amount deferred in year	—	99,100
	<u> </u>	<u> </u>
At 31 March 2021	—	99,100
	<u> </u>	<u> </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	<u>60,079</u>	<u>354,981</u>	<u>(352,430)</u>	<u>—</u>	<u>62,630</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	<u>125,232</u>	<u>328,195</u>	<u>(393,281)</u>	<u>(67)</u>	<u>60,079</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 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
	<u>10,000</u>	<u>45,356</u>	<u>(20,486)</u>	<u>—</u>	<u>34,870</u>

	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	—	—	—	—	—
	<u>16,404</u>	<u>10,000</u>	<u>(16,471)</u>	<u>67</u>	<u>10,000</u>

UK Smart Recovery
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
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

UK Smart Recovery
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
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.

UK Smart Recovery
Company Limited by Guarantee
Management Information
Year ended 31 March 2021

The following pages do not form part of the financial statements.

UK Smart Recovery
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	3,555	1,767
CGL Brighton	10,000	10,000
Inspiring Scotland - Wellbeing Fund	12,401	–
Humankind - Collective Voice	22,955	–
	<u>48,911</u>	<u>11,767</u>
 Charitable activities		
North Wales SMART Recovery Development	36,500	36,500
Publication sales	26,210	13,631
Partnership fees	280,041	260,018
Training provision	4,675	13,279
Employment allowance	4,000	3,000
	<u>351,426</u>	<u>326,428</u>
 Total income	<u><u>400,337</u></u>	<u><u>338,195</u></u>

UK Smart Recovery

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	237,045	247,043
Employer's NIC	21,356	21,471
Pension costs	13,309	13,357
Rent	11,542	6,900
Rates and water	957	843
Light and heat	(294)	2,155
Repairs and maintenance	48	2,719
Insurance	1,600	1,850
Other motor/travel costs	4,582	41,719
Legal and professional fees	3,679	3,081
Telephone	5,019	3,360
Other office costs	29,337	17,612
Depreciation	1,954	1,694
Interest on HP and finance leases	211	571
Foreign exchange gain/loss	—	164
General expenses	2,955	1,210
MAP Project Wales	703	6,469
Big Lottery expenses	—	5,572
Bank interest and charges	866	642
Other professional fees	9,548	7,227
Consultancy fees	7,336	7,212
Promotional events and conferences	476	1,145
Staff training	—	50
Recruitments costs	663	310
Website development	—	600
Subscriptions	75	502
I T supplies and software	19,258	12,949
Volunteer expenses	691	1,325
	372,916	409,752
Total expenditure	372,916	409,752
Net income/(expenditure)	27,421	(71,557)

UK Smart Recovery

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Conferences and training		
<i>Activities undertaken directly</i>		
Wages and salaries	237,045	247,043
Employer's NIC	21,356	21,471
Pension costs	13,309	13,357
Rent	11,542	6,900
Rates and water	957	843
Light and heat	(294)	2,155
Repairs & maintenance	48	2,719
Insurance	1,600	1,850
Other motor/travel costs	4,582	41,719
Accountancy fees	3,679	3,081
Telephone and internet	5,019	3,360
Printing, stationery and postage	29,337	17,612
Depreciation	1,954	1,694
Interest on HP and finance leases	211	571
Foreign exchange gain/loss	—	164
General expenses	2,955	1,210
MAP Project Wales	703	6,469
Big Lottery Expenses	—	5,572
Bank interest and charges	866	642
Other professional fees	9,548	7,227
Consultancy fees	7,336	7,212
Promotional events and conferences	476	1,145
Staff training	—	50
Recruitments costs	663	310
Website development	—	600
Subscriptions	75	502
I T supplies and software	19,258	12,949
Volunteer expenses	691	1,325
	372,916	409,752
Expenditure on charitable activities	372,916	409,752