



Scott-Moncrieff
business advisers and accountants

SCOTTISH RECOVERY CONSORTIUM

Annual Report and Unaudited Financial Statements

For the year ended 31 March 2016

Registered Charity Number: SCO41181

Registered Number: SC366140

SCOTTISH RECOVERY CONSORTIUM

**Annual Report and Unaudited Financial Statements
For the year ended 31 March 2016**

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SCOTTISH RECOVERY CONSORTIUM

Report of the Directors For the year ended 31 March 2016

The Board of directors present their report together with the financial statements for the year ended 31 March 2016.

Objectives and activities

The Scottish Recovery Consortium (SRC) is a recovery-orientated charity. We exist to build and promote recovery from addictions in Scotland using means and messages that are consistent with the values and practices of recovery from addictions.

- The SRC is an established recovery-orientated thought and practice leader in Scotland, a position that is increasingly recognised across the UK and is growing internationally.
- The SRC is an agent of change. We alter the beliefs, practices and policies in our country and the cultures that support the proliferation of addictions in our citizens.

Achievements

- 4 Recovery Colleges: 62 graduates
- University of Life on Tour- 7 sites
- RIF grants to 16 new recovery groups
- New mutual aid: ORT recovery network launched; 14 meetings nationally
- 2,000 participants on Recovery Walk Scotland 2015 in Glasgow
- 15 Recovery Training workshops for treatment staff
- 4 ORT recovery and me campaign events involving 342 people
- 4 World style recovery conversation café's in partnership with ADP's.

Financial review

The Scottish Recovery Consortium has generated a surplus of £25,476 (2015: incurred a deficit of £10,890) for the year ended 31 March 2016, and has total funds at 31 March 2016 of £60,723 (2015: £35,247). Within this total, there are restricted funds totalling £3,385 (2015: £5,280) and designated funds totalling £23,986 (2015: £23,986). Further details regarding these funds are included within note 15 to the financial statements.

The work of the Scottish Recovery Consortium flourished in this year with landmark breakthroughs in the visibility of recovery from addiction in Scotland. Recovery Walk Scotland 2015, ORT recovery and me events and our ongoing recovery colleges and training workshops have brought a new level of confidence and pride to the recovery movement we support in Scotland. The SRC's participation in the global U Lab; a course and activists network run by MIT in USA, meant that around 35,000 people from all over the world watched a film about the SRC as part of the global live session in October 2015.

The board has implemented the new membership policy and we now have 50 members. We have a clear and coherent structure of formal members of the charity and volunteering through the informal network of Team Consortium. We have continued to work on both our goals of thought leadership and social change by building our Board membership and increasing its direct participation in the work of the charity.

New Funding streams were successfully raised for Recovery Walk Scotland 2015 from among current recovery stakeholders and from ADP's who funded venues and catering for the ORT, Recovery and Me events.

The staff team is happily working within the new conditions of 35 hours a week and 3 staff members have taken up the opportunity of a compressed working week. The board took the opportunity of the loss of the communications role to re-think what we might need in the team now and a campaigns and resources lead officer post was created and appointed instead. The new post went live in May 2015. The Scottish Recovery Consortium work plan was fully realised again in 2015/16, exceeding targets in a number of areas; recovery colleges and shared learning events in particular.

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Report of the Directors For the year ended 31 March 2016

Financial review (continued)

We are curious about self-sustaining models of finance and this is an area of study for us. We plan to make contacts with other groups and theories that might be able to help us develop this.

We plan to begin the process for creating an independent recovery walk Scotland council in 2016/17 and for the ORT recovery and me network to become independent of the SRC.

The Scottish Recovery Consortium currently receives its primary income from a Scottish Government annual grant paid six monthly in advance. This current funding arrangement enables the Scottish Recovery Consortium to function with a contingency budget of approximately three months' operating costs. At the end of each annual grant period discussions are held with the funder to identify specific projects that any underspend including the contingency budgets can be designated to for the future year.

The Board regularly reviews the full budget and contingency levels to ensure that it meets the organisation requirements. The Board also regularly reviews the reserves policy and have put in place a Finance Sub-Group who provide guidance and recommendations to the Board both in respect of financial planning and the reserves policy.

The Scottish Recovery Consortium has always recognised vulnerability within its funding structure which saw the absence of a reserves budget that most organizations would have to ensure good business governance, the board has agreed to take steps to rectify this position to ensure there is a reserve of 3 months operating costs built into financial processes of Scottish Recovery Consortium.

Structure, governance and management

The company is led by the Board of directors, who are elected by a ballot of members at the Annual General Meeting. All members of the SRC are eligible to stand for election to the Board within the rules laid down in the Memorandum and Articles of Association. The minimum number of directors shall be five and the maximum number of directors shall be twelve. A person shall not be eligible for election/appointment as a director unless he/she is a member of the company.

All directors shall serve on the board from the date of their election or appointment until the date of the Annual General Meeting occurring in the third year following their election or appointment at which point they shall retire, but shall then be eligible for re-election subject to a maximum total period as a director of six years.

Two Board sub groups, finance and governance, comprised of the charity's trustees, work on these areas and present recommendations to the full quarterly board meeting for approval.

The day to day operations are undertaken by a small team of four staff, led and managed by the company's Chief Executive.

The Board has produced a risk register which outlines all the main threats and risks. In this current financial climate the main risk is a loss of funding, and the Board continues to review strategies that will enable them to sustain core grant funding and identify other potential funding opportunities.

Members of the company can self-nominate or nominate another member to stand for election to the Board. Board members are then elected at the company's Annual General Meeting.

Board members receive a 'Board Members Information File' when they are elected giving background information on the organisation along with Policies and Procedures and a code of Governance. This file also includes a directory of board members, a register of their interests, office bearer role descriptions and expectations of board members.

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Report of the Directors For the year ended 31 March 2016

Reference and administrative information

Directors	J Goldie D Graham C Chamberlain E Doherty D Greenwood M Martin S McCutcheon S McEwan N Smith	Chair Vice Chair Co-opted Co-opted Co-opted
Secretary	D Kuladharini	Chief Executive
Solicitors	T C Young Solicitors 7 West George Street Glasgow G2 1BA	
Principal office	2/1, 30 Bell Street Glasgow G1 1LG	
Registered office	7 West George Street Glasgow G2 1BA	
Bankers	Royal Bank of Scotland plc 23 Sauchiehall Street Glasgow G2 3AD	
Independent examiner	Michael Harkness Scott-Moncrieff Chartered Accountants 25 Bothwell Street Glasgow G2 6NL	

SCOTTISH RECOVERY CONSORTIUM

Report of the Directors For the year ended 31 March 2016

Directors' Responsibilities

The Board of directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

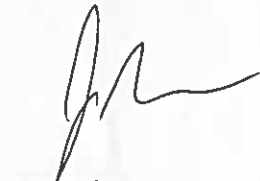
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Small company exemption

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved on behalf of the directors on 29/11/2016



J Goldie
Director

SCOTTISH RECOVERY CONSORTIUM

Independent Examiner's Report to the Directors of Scottish Recovery Consortium For the year ended 31 March 2016

I report on the financial statements of the charity for the year ended 31 March 2016, which comprise the Statement of Financial Activities and Income and Expenditure Account, Balance Sheet and Notes to the Financial Statements.

This report is made solely to the charity's directors, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. My examination has been undertaken so that I might state to the charity's directors those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's directors as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of directors and examiner

The charity's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the Regulations). The charity directors consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Harkness

Michael Harkness
FCCA

Scott-Moncrieff
Chartered Accountants
25 Bothwell Street
Glasgow
G2 6NL

Dated: *29 November 2016*

SCOTTISH RECOVERY CONSORTIUM

Statement of Financial Activities and Income & Expenditure Account For the year ended 31 March 2016

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Income						
Donations	4	15,687	-	-	15,687	-
Charitable activities	5	247,242	-	25,135	272,377	270,107
Total income		<u>262,929</u>	<u>-</u>	<u>25,135</u>	<u>288,064</u>	<u>270,107</u>
Expenditure						
Charitable activities	6	(235,417)	-	(27,171)	(262,588)	(280,997)
Total expenditure		<u>(235,417)</u>	<u>-</u>	<u>(27,171)</u>	<u>(262,588)</u>	<u>(280,997)</u>
Net income/(expenditure)	8	27,512	-	(2,036)	25,476	(10,890)
Transfer between funds		(141)	-	141	-	-
Net movement in funds		<u>27,371</u>	<u>-</u>	<u>(1,895)</u>	<u>25,476</u>	<u>(10,890)</u>
Reconciliation of funds						
Total funds brought forward		5,981	23,986	5,280	35,247	46,137
Total funds carried forward	15	<u>33,352</u>	<u>23,986</u>	<u>3,385</u>	<u>60,723</u>	<u>35,247</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements

SCOTTISH RECOVERY CONSORTIUM

**Balance Sheet
As at 31 March 2016**

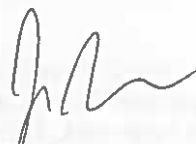
	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	10	10,507	17,247
Current assets			
Debtors	11	3,670	3,347
Cash at bank		66,541	20,593
		<u>70,211</u>	<u>23,940</u>
Current liabilities			
Creditors: due in less than one year	12	(19,995)	(5,940)
		<u>50,216</u>	<u>18,000</u>
Net assets		<u><u>60,723</u></u>	<u><u>35,247</u></u>
Funds			
Restricted funds	15	3,385	5,280
Designated funds	15	23,986	23,986
Unrestricted funds	15	33,352	5,981
	15	<u><u>60,723</u></u>	<u><u>35,247</u></u>

The financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

For the year ended 31 March 2016, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the accounts, so far as applicable to the company.

The financial statements were authorised for issue by the directors on 29/11/2016 and signed on their behalf by:


**J Goldie
Director**

Registered company number: SC366140

The notes on pages 8 to 16 form part of these financial statements

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Notes to the Financial Statements For the year ended 31 March 2016

1. Accounting policies

The financial statements have been prepared in accordance with the principal accounting policies which are set out below:

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16th July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and Liabilities are immediately recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policies.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Board of Directors have considered whether in applying the accounting policies required by the Charities Statement of Recommended Practice and the Financial Reporting Standard for Smaller Entities (effective January 2015) the restatement of comparative items was considered.

No restatements were required.

Going concern

The company has a satisfactory balance sheet and cash flow position as at 31 March 2016 and has secured adequate funding levels for the next year. On this basis, the directors continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Income

Income is recognised and included in the financial statements when all of the following criteria are met:

- The charity has entitlement to the funds;
- Any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

Donations

Donations are recognised and included in the Statement of Financial Activities when the charitable company has control over the donation, any conditions associated with the donation have been met, the receipt of the economic benefit is probable and that the economic benefit can be measured reliably.

Charitable activities

Grants and donations are recognised when the charity is entitled to the income, receipt is probable and the amount can be measured reliably. Where there are terms or performance related conditions attached, income is recognised to the extent that the conditions have been met. Income received in advance of conditions being met are deferred and released once those conditions are met. Where the grant or donation allows for the recovery by the donor of any unexpended grant, a liability is recognised when repayment becomes probable.

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Notes to the Financial Statements For the year ended 31 March 2016

1. Accounting policies (continued)

Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities

Comprises those costs incurred by the charity in the delivery of its charitable activities and services.

Resources expended (continued)

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office running costs, payroll and governance costs. These costs are allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

Taxation

As a charity, Scottish Recovery Consortium is exempt from tax on income and gains falling within sections 478-489 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Value Added Tax

The company is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Tenant's improvements – over the life of the lease

Fixtures, fittings and equipment – 20-33.3% straight line basis

Debtors

Other debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid after taking account of any discounts. Accrued income is recognised in the financial period to which it relates to and when the charity is entitled to receive the income.

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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Notes to the Financial Statements For the year ended 31 March 2016

1. Accounting policies (continued)

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts.

Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Operating lease agreements

The charity classifies the lease of premises as operating leases; the title to the property remains with the lessor. Costs in respect of operating leases are charged on a straight line basis over the lease term.

Pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity. The pension cost charge represents contributions payable by the company in the year.

Restricted reserves

Restricted funds are to be used for specific purposes as laid down, either implicitly or explicitly, by the donor. Expenditure which meets the criteria is identified to the fund, together with a fair allocation of overhead support cost.

Designated reserves

Designated funds represent unrestricted funds which have been earmarked by the directors for particular purposes.

Unrestricted reserves

Unrestricted funds comprise grants and donations received for the objects of the charity without further specified purpose and are available as general funds.

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Notes to the Financial Statements For the year ended 31 March 2016

2. Comparative Statement of Financial Activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2015 £
Income				
Charitable activities	242,097	-	28,010	270,107
Total income	<u>242,097</u>	<u>-</u>	<u>28,010</u>	<u>270,107</u>
Expenditure				
Charitable activities	(236,615)	(21,652)	(22,730)	(280,997)
Total expenditure	<u>(236,615)</u>	<u>(21,652)</u>	<u>(22,730)</u>	<u>(280,997)</u>
Net income/(expenditure) and net movement in funds	5,482	(21,652)	5,280	(10,890)
Total funds brought forward	499	45,638	-	46,137
Total funds carried forward	<u><u>5,981</u></u>	<u><u>23,986</u></u>	<u><u>5,280</u></u>	<u><u>35,247</u></u>

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Notes to the Financial Statements For the year ended 31 March 2016

3. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

4. Income from donations	2016	2015
	£	£
SMART Recovery UK	15,687	-
	<u>15,687</u>	<u>-</u>
5. Income from charitable activities	2016	2015
	£	£
Scottish Government	235,690	235,690
The Robertson Trust	-	6,000
Recovery workshops	10,804	-
Sundry income	748	407
Methadone Memoirs Fund (restricted)	-	6,030
Recovery walk (restricted)	25,135	21,980
	<u>272,377</u>	<u>270,107</u>
6. Expenditure on charitable activities	2016	2015
	£	£
Publications & film	3,918	3,794
Sessional staff & volunteer expenses	6,363	8,351
National shared learning events	1,645	483
Telephone	851	2,343
Stationery, printer & copier	5,929	10,957
Technical support & maintenance	10,067	11,158
Equipment	1,036	3,868
Recovery workshops	9,542	-
Miscellaneous	1,895	750
Methadone Memoirs Fund (restricted)	25,276	21,980
Recovery Walk (restricted)	10,085	16,931
Governance costs (note 7)	2,280	1,860
Support costs (note 7)	183,701	198,522
	<u>262,588</u>	<u>280,997</u>

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Notes to the Financial Statements For the year ended 31 March 2016

7. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the key charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General support £	Governance function £	2016 Total £	2015 Total £	Basis of apportionment
Catering and venue hire for directors and other business meetings	34,678	-	34,678	36,866	Invoiced events
Salaries, wages and related costs (note 9)	149,023	-	149,023	161,656	Allocated on time
Independent examination fee	-	2,280	2,280	1,800	Governance
	<u>183,701</u>	<u>2,280</u>	<u>185,981</u>	<u>200,322</u>	

8. Net income/(expenditure) for the year

	2016 £	2015 £
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This is stated after charging:

Operating leases – land and building	15,120	15,120
Depreciation	6,740	28,391
Independent examination fee	2,280	1,800
	<u>24,140</u>	<u>45,311</u>

9. Staff costs	2016 £	2015 £
Wages and salaries	129,518	140,423
Social security costs	11,489	12,111
Pension costs	8,016	9,122
	<u>149,023</u>	<u>161,656</u>

None of the directors received remuneration from the company in the year (2015: nil), and no employees received remuneration in excess of £60,000 in the year (2015: £nil).

Two directors were reimbursed a total of £149 in respect of expenses incurred in the year (2015: eight directors reimbursed for a total of £662).

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**Notes to the Financial Statements
For the year ended 31 March 2016**

10. Tangible fixed assets

	Tenant's improvements £	Fixtures, fittings and equipment £	Total £
Cost:			
At 1 April 2015 and 31 March 2016	54,127	25,581	79,708
Depreciation:			
At 1 April 2015	54,127	8,334	62,461
Charge for the year	-	6,740	6,740
At 31 March 2016	54,127	15,074	69,201
Net book value:			
At 31 March 2016	-	10,507	10,507
At 31 March 2015	-	17,247	17,247

11. Debtors

	2016 £	2015 £
Other debtors	-	1,200
Prepayments	1,970	2,147
Accrued income	1,700	-
	3,670	3,347

12. Creditors: due in less than one year

	2016 £	2015 £
Accruals	14,246	4,628
Other creditors	821	1,312
Social security and other taxes	3,929	-
Pensions	999	-
	19,995	5,940

13. Analysis of net assets between funds

	Tangible fixed assets £	Other net assets £	Total 2016 £
Designated funds	10,507	13,479	23,986
Restricted funds	-	3,385	3,385
Unrestricted funds	-	33,352	33,352
	10,507	50,216	60,723

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**Notes to the Financial Statements
For the year ended 31 March 2016**

14. Operating lease commitments

At 31 March 2016 the company had annual commitments (excluding VAT) under non-cancellable operating leases as follows:

	2016 Land & buildings £	2015 Land & buildings £
Leases ending within one year	<u>14,000</u>	<u>14,000</u>

15. Funds

	At 1 April 2015 £	Income £	Expenditure £	Transfers £	At 31 March 2016 £
Restricted reserves:					
Recovery Walk	-	25,135	(25,276)	141	-
Methadone Memoirs Fund	<u>5,280</u>	-	<u>(1,895)</u>	-	<u>3,385</u>
Total restricted	<u>5,280</u>	<u>25,135</u>	<u>(27,171)</u>	<u>141</u>	<u>3,385</u>
Designated reserves:					
Building refurbishment	<u>23,986</u>	-	-	-	<u>23,986</u>
Total designated	<u>23,986</u>	-	-	-	<u>23,986</u>
General reserve	<u>5,981</u>	<u>262,929</u>	<u>(235,417)</u>	<u>(141)</u>	<u>33,352</u>
	<u>35,247</u>	<u>288,064</u>	<u>(262,588)</u>	<u>-</u>	<u>60,723</u>

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Notes to the Financial Statements For the year ended 31 March 2016

15. Funds (continued)

Restricted reserves comprise the following:

Recovery Walk – This is an event held annually by the charity with funding received from various bodies. The event reaches out to the recovery community by the large-scale presence of people visibly in recovery. During the year the event made a small loss of £141 and this was transferred from unrestricted reserves.

Methadone Memoirs Fund – The charity received income of £nil (2015: £6,030) from Awards for all Scotland towards the cost of equipment required for The Methadone Participatory Photography Workshop project. As at 31 March 2016, £3,385 (2015: £5,280) was still to be spent on this equipment.

Designated reserves comprise the following:

Building refurbishment – In agreement with the Scottish Government the Scottish Recovery Consortium was able to commit to a premises move, with more appropriate office space and the development of the first national Recovery Hub in Scotland. It was agreed that a proportion of the unspent grant (contingency budget) could be designated to this move and any necessary building refurbishments. A transfer of £59,143 was made in the year ended 31 March 2013 to this fund to cover a large proportion of the expected total refurbishment costs.

The building refurbishment was carried out in the year ended 31 March 2014 and a further transfer of £20,565 was made from general reserves to cover the cost of refurbishment. In the year ended 31 March 2014, there was expenditure of £34,070 and in the prior year there was expenditure of £21,652, being the depreciation of the refurbishment costs capitalised.

The amount carried forward is retained in order to meet any future expenditure relating to the new premises.