BRYNAWEL HOUSE ALCOHOL AND DRUG REHABILITATION CENTRE LTD

England & Wales · Charity number 1113952

Details

Other names	BRYNAWEL HOUSE ALCOHOL REHABILITATION CENTRE, MID GLAMORGAN COUNCIL ON ALCOHOLISM, BRYNAWEL ALCOHOL TREATMENT SERVICES
Status	Registered
Legal form	Charitable company
Company number	05708345
Registered	2006-04-27
Register	View on the Charity Commission register

Contact

Address	Brynawel Llanharry Road Llanharan Pontyclun CF72 9RN
Phone	01443 226864
Email	carolestandfast@brynawelhouse.org
Website	www.brynawel.org

Activities

Objects: TO PROTECT, PRESERVE AND IMPROVE THE HEALTH OF THE PUBLIC BY THE CARE, RELIEF AND REHABILITATION OF PERSONS SUFFERING ALCOHOL DEPENDENCY, THE PROVISION OF GUIDANCE AND SUPPORT FOR THE FAMILIES, DEPENDANTS AND CARERS OF PERSONS SUFFERING ALCOHOL DEPENDENCY AND THE PROVISION OF EDUCATION FOR THE PUBLIC IN RELATION TO ALCOHOL DEPENDENCY AND RELATED SUBJECTS.

Activities: A RESIDENTIAL REHABILITATION CENTRE WHO AIMS TO BE A CENTRE OF EXCELLENCE IN THE PROVISION OF HIGH QUALITY PROFESSIONAL SUPPORT AND ASSSITANCE FOR PEOPLE EXPERIENCING ALCOHOLAND OTHER DRUG DEPENDENCY ISSUES AND HAS BEEN PROVIDING SERVICES SINCE 1977

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Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE. RHONDDA CYNON TAFF
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,345,723	£1,327,853	£2,304,769	27
2024-03-31	£1,307,396	£1,274,798	£2,286,899	26
2023-03-31	£1,802,718	£1,057,506	£2,254,298	20
2022-03-31	£907,543	£954,148	£1,509,086	21
2021-03-31	£931,970	£830,371	£1,555,691	19

Trustees

Name	Role	Appointed
Marc Aneurin Morgan Penny	Chair	2021-08-03
Dawn Beverley Jones		2021-08-03
Haydn Malcolm Osborne		2025-05-30
Helen Frances Northmore		2023-01-31
Jeremy David Prosser		2025-05-30
Kishore Kale		2025-05-30
Natalie Garfield		2022-07-26
Peter Vaughan		2024-12-17
Philip James Hubbard		2023-01-31
Rachel Claire Dancey		2022-07-26

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BRYNAWEL HOUSE ALCOHOL AND DRUG REHABILITATION CENTRE LTD

England & Wales - Charity number 1113952

Accounts

Company Registration number 5708345
Charity Registration number 1113952

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Directors' report and financial statements

for the year ended 31 March 2025

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

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Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Company information

Directors	P Egan	Chairman	Resigned 10 Dec 2024
	M Penny	Chairman	Appointed 10 Dec 2024. Secretary until then.
	W C Donnelly	Joint Vice Chair	
	D Jones	Joint Vice Chair	
	N Garfield	Treasurer	
	R Dancey	Secretary	Appointed Secretary 10 Dec 2024
	K Burton		
	P Hubbard		
	Dr D Samuel		Resigned 10 Dec 2024
	M Moore		Resigned 25 March 2025
	D McBride		Resigned 25 June 2024
	H Northmore		
	P Vaughan		Appointed 17 Dec 2024
Secretary	R Dancey		
Executive Director	Sue Gwyn		
Company number	5708345		
Charity number	1113952		
Registered office & Business address	Brynawel House Llanharry Road Llanharan Pontyclun CF72 9RN		
Auditors	RH Jeffs and Rowe 27/28 Gelliwastad Road Pontypridd CF37 2BW		
Bankers	Lloyds Bank 18 Wyndham Street Bridgend CF31 1EQ		
Solicitors	Geldards Dumfries House Dumfries Place Cardiff CF10 3ZF		

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Trustees' Annual Report
for the year ended 31 March 2025

Introduction

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 14 - 16 and comply with the Charity's Memorandum and Articles of Association and Statement of Recommended Practice - Accounting and Reporting by Charities.

The Annual report serves the purposes of a trustee's report and a director's report under company law. The trustees confirm that the annual report and financial statements comply with the current statutory requirements of the charitable companies governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102).

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Trustees

The Trustees who served the charity during the year were:

P. Egan (Chair)
M Penny Chairman Appointed 10 Dec 2024. Secretary until that date.
W.C. Donnelly CBE, (Joint Vice Chair)
D. Jones, (Joint Vice Chair)
N. Garfield (Treasurer)
R. Dancey (Secretary)
K. Burton
P. Hubbard
D. Samuel
M Moore
P Vaughan
D. McBride
H. Northmore

All trustee induction and training is conducted in house and provided by other trustees and the management team. The trustees take full advantage of the guidance provided by the Charity Commission.

The Board of Trustees is responsible for the administration of Brynawel. The Board meets formally on a bi-monthly basis, with other committee and informal contacts and meetings as appropriate. The Charity's Chief Executive is responsible for strategic direction and, aided by the Registered Manager, operational management, attends the Board meetings for most agenda items.

The Board has reviewed the committee structure that undertakes work on behalf of the Board and reports back findings and recommendations: The constituent committees of the Board are Policy Review, People's Resources, Finance and Risk, Health and Safety and Governance. The membership and powers of each committee have been set down and approved by the Board.

The Charity's Chief Executive is responsible for the operational leadership and management. of Brynawel

Chairman's Statement

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Trustees' Annual Report
for the year ended 31 March 2025

This has been my first year as Chair of Brynawel Rehab having taken over the role in December 2024. I'd like to start by thanking Paul Egan, who stepped down after 12 years of service with his last 3 serving as Chair. Paul's leadership has played a big part in shaping Brynawel into the organisation it is today, and on behalf of the Board and the whole team I want to acknowledge his commitment and the lasting impact he's made.

Over the past 12 months we have continued to see rising demand for our services, with more people coming to us for support with drug and alcohol dependency and with increasingly complex needs, including those living with alcohol-related brain damage (ARBD). This increasing pressure reflects wider trends across health and care services in Wales and the UK, but it also highlights the essential role Brynawel plays in offering safe, supportive rehabilitation for those who often have nowhere else to turn.

Despite the challenges there's been real progress. A major milestone this year was the completion of Meadow Lodge, our new detox unit. Developed with support from the Welsh Government, Meadow Lodge is set to welcome its first clients in the early part of the 2025/2026 financial year. It's a big step forward for Brynawel, enabling us to provide even more joined-up care for people at the very start of their recovery journey.

What makes this all possible is the dedication of our staff, volunteers and trustees. Their hard work, empathy and resilience continue to be the heart of what we do. I want to thank them all for their efforts over the past year.

We're also incredibly grateful to those who've supported us financially, whether through grants, fundraising or personal donations. That support helps us to keep developing and improving our services and we don't take it for granted.

That said, the funding environment remains tough. Pathways into treatment are often inconsistent and too many people still struggle to get the help they need when they need it. As a charity we continue to do everything we can to fill those gaps, but the system as a whole still needs more joined-up thinking and investment, and we will continue to work with Government and partners to make improvements to addiction pathways and parity of access for those most marginalised in society.

Looking ahead, we're focused on continuing to improve and grow our services while staying true to our core mission: helping people recover and rebuild their lives. We will be launching in 2025/2026 our new strategy where Brynawel continues to be a place where people get a second chance, and it's a privilege to be part of that.

Marc Penny
Chair
July 2025

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Trustees' Annual Report
for the year ended 31 March 2025

Chief Executive's Report

The last year, Brynawel's 48th year, has marked a significant period of progress, consolidation, and innovation at Brynawel. We have continued to deliver high-quality, evidence-based support to individuals in recovery, while advancing our long-term vision to create a Recovery Village that offers not just treatment, but transformation.

Key highlights of 2024/25 include the completion of Meadow Lodge, our new residential detoxification unit. This will expand our capacity, and enable us to provide safe, structured detox services within a trauma-informed, therapeutic environment.

We have continued to invest in innovation. Our horticultural therapy programme has grown from strength to strength, with residents reporting improved mood, confidence, and a stronger connection to community and nature. We also launched new pilot initiatives in nutrition and creative therapies, including art and pottery, with early indicators showing positive outcomes for emotional regulation and resilience.

Financially, we have maintained a stable position, however, the external environment remains challenging. We are actively pursuing philanthropic investment to support capital developments and community-based recovery services to meet increasing demand

The Therapy and Recovery Team at Brynawel received a St David Award in the Critical Worker category in 2024. This award recognised their exceptional service to the people of Wales, specifically within frontline services. The St David Awards are the national awards of Wales, recognising exceptional achievements by Welsh citizens.

We wish to acknowledge and extend our gratitude to the following organisations and individuals who have provided us with grant funding and support to improve the services and facilities we offer: Moondance, the Waterloo Foundation, Gwendoline and Margaret Davies Sisters Charity, Tesco Groundworks; Finnis Scott Foundation, Welsh Church Act Fund, Pro Mo Cymru, the Masonic Foundation and the Cranston Foundation, and various individual donations. We also wish to express our sincere thanks to Pencoed Medical Centre, Dr. Crane and partners.

Our strategic intent

Brynawel's new five-year strategic plan sets out a bold vision to expand access to high-quality, evidence-based rehabilitation for individuals affected by addiction across Wales. Rooted in our mission to support sustainable recovery, our priorities focus on improving outcomes, addressing health inequalities, and promoting social justice.

Key objectives include developing our Recovery Village model, which integrates therapeutic interventions with meaningful activity, education, and skills training to build purpose and connection. This includes creating an eco-classroom, expanding our horticultural therapy programme, and launching new creative therapies such as pottery and art.

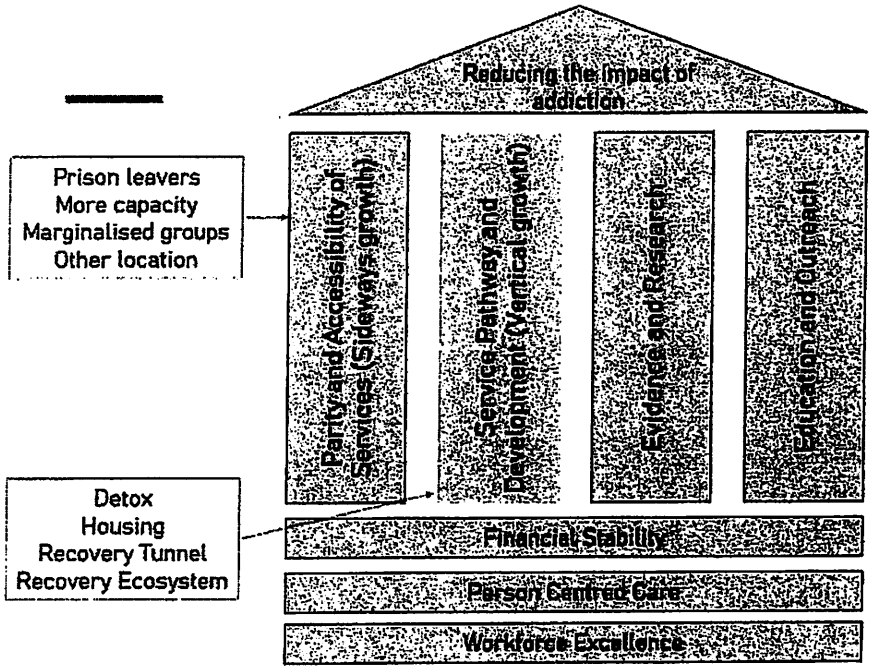
We will strengthen partnerships with housing providers and social care organisations to establish a step-down residential service, supporting residents to transition into independent living with stability and dignity. At the same time, we aim to reach more people from underserved groups-including prison leavers, veterans, and those experiencing homelessness-by working with commissioners and referrers to remove systemic barriers to access.

To ensure service excellence, we are investing in workforce development, clinical leadership, and continuous learning, with a commitment to remain at the forefront of innovation in addiction treatment. -

Underpinning all our goals is a renewed focus on financial sustainability and income diversification through fundraising, partnerships, and philanthropic support.-

Underpinning all our goals is a renewed focus on financial sustainability and income diversification through fundraising, partnerships, and philanthropic support.-

Together, these strategic aims will ensure Brynawel continues to deliver life-changing support while championing fairness, recovery, and hope.



I would like to express my gratitude to our Patrons and Ambassador for their unfailing support, wise counsel, regular contact and genuine championing of our beneficiaries.

Patrons:

- Huw Irranca Davies MS, Deputy First Minister, Dr. Altaf Hussain, MS and Right Rev. Andrew John, Bishop of Bangor.

Ambassador:

- Professor Jean White, CBE

None of this would be possible without our incredible staff team, trustees, volunteers, and supporters. Their commitment, compassion, and professionalism continue to drive Brynawel forward. As we look ahead to 2025/26, we remain ambitious, focused, and committed to ensuring everyone affected by addiction has the opportunity to recover and thrive.

Sue Gwyn
Chief Executive Officer

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Trustees' Annual Report
for the year ended 31 March 2025

Purpose of the Charity

Brynawel exists to protect, preserve and improve the health of the public by the care, relief and rehabilitation of persons challenged by alcohol and other drug dependency, the provision of guidance and support for the families, dependents and carers of persons suffering alcohol dependency and the provision of education for the public in relation to alcohol dependency and related subjects.

Brynawel currently delivers several standard and bespoke programmes for people seeking alcohol detoxification and/or rehabilitation from substances. We also deliver the only 'not for profit' rehabilitation programme for people with alcohol related brain damage.

We work in partnership with our specialist GP and Hafan Healthcare, who provide our detoxification assessment and prescribing. We have 24 beds. 1 is a dedicated detox bed and held for the delivery of such.

The programmes currently offered in Brynawel are:

- Standalone alcohol detoxification (1 week). We also offer a 6-week community follow up package, which involves 6 x weekly therapy appointment with a psychotherapist and 6 x weekly appointment for a relapse prevention session.
- The Reset programme (4 weeks). This is an intensive 4-week residential programme, usually attended by professionals who cannot take a lengthy period of absence from work.
- A 16-week residential rehabilitation programme.
- A 26-week residential rehabilitation programme for people with ARBD.

All residential rehabilitation programmes also offer 1 year of follow up with the 'Beyond Brynawel' aftercare service.

Vision

Our vision is a world where everyone impacted by addiction has access to compassionate, holistic services that inspire hope, enable recovery, and support the building of meaningful futures.
Brynawel's mission is to give people the best support, tools and expertise to recover from their dependencies, regain control of their lives, reconnect with their community and achieve their full potential.

Our core values

Compassion	We provide care with empathy, dignity and respect.
Excellence	We deliver high quality, person centred and evidence-based rehabilitation.
Empowerment	We equip people with a tool kit for recovery.
Innovation	We continually evolve our services to meet the needs of those we support.
Community	We use relationality and foster connection and belonging to support sustained recovery.

People

35 Employees
5 Volunteers
One employee has total benefits over £60k

Activity

We welcomed 80 individuals to Brynawel during the financial year.
For financial year 2024/25 our resident profile was as follows:-

- Core rehabilitation programme - 76

- ARBD assessment programme - 4

Main Substance
- Primarily alcohol - 49
- Primarily drugs - 24
- 7 people had both alcohol and drug dependency

Gender
- Male - 49
- Female - 31

Age Range
- 18 to 24 - 6
- 25 to 34 - 12
- 35 to 44 - 32
- 45 to 54 - 21
- 55 to 64 - 7
- 65+ - 2

Funding Sources
- Local Authority - 69
- Privately funded - 11

Referral source for Local Authorities were as follows:
- Bristol 12
- Caerphilly 2
- Cardiff & Vale 7
- Ceredigion 3
- Conwy 1
- Cwm Taf 20
- Denbighshire 1
- Gwynedd 2
- Neath Port Talbot 4
- Newport 7
- Pembrokeshire 9
- Powys 02
- Swansea 5
- Wrexham 3
- Other 2

Setting Pay and Remuneration

Brynawel is a Real Living Wage employer. The Trustees review the annual staff pay awards for the Chief Executive, senior members of staff and staff members requiring a professional or occupational qualification.

Financial Review

The total income of Brynawel House during 24/25 was £1,345,722 (prior year £1,307,397); total expenditure £1,327,853 (prior year £1,274,798, resulting in an overall surplus of £17,869 (prior year surplus £32,599). The surplus consists of an unrestricted surplus of £35,581 and a restricted deficit of £17,712. Please see Note 11 in the accounts for the movements in the restricted funds.

Fee Income rose over the previous year by £98,017, which represents an increase of approximately 8.8% and was mainly due to higher occupancy than in previous years, as well as an increase in the ARBD clients. Total expenditure during this year increased by approximately 4% on the prior year.

The year saw occupancy ranging from as high as 97% to a low of 83% but averaging 90%. Thanks to those who supported us with grants and donations during this period.

Reserves Policy

Brynawel House has established a policy whereby the reserves should be between 3 and 6 months of annual budgeted expenditure. The reserves are required to meet working capital requirements and to cover emergency repairs to any of our five buildings. The Trustees are confident that at this level, it would be able to sustain its current activities and meet its contractual obligations to funders and beneficiaries for the short term in the event of a significant drop in income. In financial terms, the recent year's unrestricted expenditure of £1,310k would indicate a reserve figure of between £327.5k and £655k. Brynawel House reserves provides it with a solid foundation from which to deliver all of its aims and objectives. The cash flow forecast is monitored bi-monthly against the reserves target.

Statement of Trustees' Responsibilities

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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

- -select suitable accounting policies and then apply them consistently;
- -observe the methods and principles in the 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; and
- -prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors
Our Auditors are RH Jeffs and Rowe of 27/28 Gelliwastad Road, Pontypridd CF37 2BW.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small entities.

This report was approved by the Trustees on the 13 August 2025 and signed on its behalf by:

Mr. Marc Penny
Chairman

Independent auditors' report to Brynawel House Alcohol and Drug Rehabilitation Centre Ltd, limited by guarantee, under Section 449 of the Companies Act 2006

Opinion

We have audited the financial statements of Brynawel House Alcohol and Drug Rehabilitation Centre Ltd (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, 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 Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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; and
- 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 charitable company 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 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) requireus to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report other than the financial statements and our auditor's report thereon. 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.

Independent auditors' report to Brynawel House Alcohol and Drug Rehabilitation Centre Ltd, limited by guarantee, under Section 449 of the Companies Act 2006

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, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within 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 charitable company 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 where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charity has not kept adequate accounting records, 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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 charitable company'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 charitable company 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:

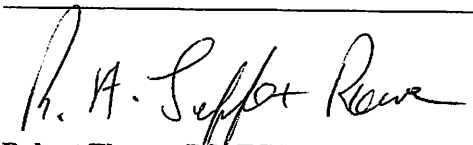
The extent to which our procedures can detect fraud are vast but not complete as it is not economical or practical to perform a 100% audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditors' report to Brynawel House Alcohol and Drug Rehabilitation Centre Ltd, limited by guarantee, under Section 449 of the Companies Act 2006

Use of our report

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



Robert Thomas BSc FCA
Senior Statutory Auditor
for and on behalf of RH Jeffs and Rowe,
Statutory Auditors & Chartered Accountants
27/28 Gelliwastad Road
Pontypridd
CF37 2BW
18 August 2025

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Statement of Financial Activities
for the year ended 31 March 2025

		£	£	£	£
Income and Endowments		**Unrestricted**	**Restricted**	**2025**	**2024**
Voluntary income:					
Donations and Grants	3	114,593	-	114,593	174,367
Investment income:					
Bank interest		11,333	-	11,333	11,479
Other income:	3	6,193	-	6,193	5,963
Charitable Activities:					
Fee Income		1,213,604	-	1,213,604	1,115,587
Total Incoming Resources		1,345,723	-	1,345,723	1,307,396
Expenditure					
Charitable activities	4	1,310,141	17,712	1,327,853	1,274,798
Total Resources Expended		1,310,141	17,712	1,327,853	1,274,798
Movement in total funds for the year:					
Net Incoming (Outgoing) resources	5	35,582	(17,712)	17,870	32,598
Net Incoming (Outgoing) resources		35,582	(17,712)	17,870	32,598
Total Funds brought forward		494,363	1,792,537	2,286,900	2,254,302
Total Funds carried forward		529,945	1,774,825	2,304,770	2,286,900

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Company Registration number 5708345
Balance sheet
as at 31 March 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Tangible assets	7		1,892,781		1,885,619
Current Assets					
Debtors	8	102,691		267,022	
Cash at bank and in hand		649,771		490,632	
		752,462		757,654	
Creditors: amounts falling due within one year	9	(333,864)		(346,102)	
Net Current assets			418,598		411,552
Net Assets			2,311,379		2,297,171
Creditors: amounts falling due after more than one year	9		(6,610)		(10,271)
			2,304,769		2,286,900
The Funds of the Charity					
Unrestricted Funds	11		484,381		372,016
Restricted Funds	11		1,774,825		1,792,537
Designated Funds	11		45,563		122,347
Total Charity Funds			2,304,769		2,286,900

The notes on pages 15 - 23 form part of these accounts.
The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small entities.

The financial statements were approved by the Trustee Board on 13 August 2025 and signed on its behalf by :-

.....
Mr. M Penny

.....
Ms. N Garfield

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Cash flow statement
for the year ended 31 March 2025

	Notes	2025 £	2024 £
Reconciliation of operating profit to net cash inflow from operating activities			
Operating profit		17,869	32,598
Depreciation		62,826	55,494
Decrease in debtors		164,330	(78,595)
(Decrease) in creditors		(12,238)	682
Net cash inflow from operating activities		232,787	10,179
Net cash inflow from operating activities		232,787	10,179
(Gain) / Loss on Disposal of Tangible Fixed Assets		349	
Capital expenditure		(70,336)	(191,486)
		162,800	(181,307)
Net cash inflow from financing activities			
Reduction in loan balance		(3,496)	(2,809)
Increase in cash in the year		159,304	(184,116)
Reconciliation of net cash flow to movement in net funds			
Increase / (Decrease) in cash in the year		159,304	(184,116)
Net funds at 1 April 2024		490,632	533,775
Net funds at 31 March 2025		649,771	490,632

Statutory Information
Brynawel House Alcohol and Drug Rehabilitation Centre Ltd is a charitable company in Wales in the United Kingdom. The registered office is Brynawel House, Llanharry Road, Llanharan, Pontyclun, CF72 9RN. The nature of the charities operations and principal activities is disclosed wihin the Trustees Report.

The financial statements are presented in Sterling (£), the charities functional currency, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1. Accounting policies

1.1. Basis of preparation and assessment of going concern.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees have considered the charity's finances for the coming year and have no concerns or material uncertainties over the going concern status of the charity.

1.2. Taxation
The Charity has no taxable activities.

1.3. Pensions
Employees of the charity are entitled to join a defined contribution "money purchase" scheme. The charity contribution is restricted to the contribution disclosed.

1.4. Deferred income
Grants for which the money has been spent on capital expenditure is deferred to go through the statement of financial activities at the same rate as the asset is expensed.

Client fees received in advance for the following accounting year has been deferred.

..... continued

1.5. Financial instruments

The charity 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.

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

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 trade discounts due.

1.6. Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date.

Distribution Income is taken into account on the date paid into the charity's bank account.

1.7. Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

1.8. Fund Accounting

The unrestricted funds of the charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the charity at the discretion of the Board of Trustees.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions.

..... continued

1.9. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold Properties	-	2% Straight Line
Fixtures & Fittings	-	25% Straight Line
Motor Vehicles	-	25% Straight Line

2. Company limited by guarantee

Every member of the company undertakes to contribute to the assets of the company, in the event of the company being wound up, such amounts as may be required not exceeding £1.

3. Incoming Resources

	Total year to 31/03/25 £	Total year to 31/03/24 £
Included within Incoming Resources for the year are:		
Grants & Donations:		
Donations	8,888	690
Grants Received (see below for analysis)	105,705	173,677
	114,593	174,367
Sundry Income	6,193	5,963
	6,193	5,963
Grants Received:		
Lloyds Bank Foundation	11,426	13,574
Other	72,117	47,603
RCT	21,162	
RCT Meadow Lodge purchase and refurbishment		100,000
WCVA	1,000	12,500
	105,705	173,677

Notes to the financial statements for the year ended 31 March 2025

..... continued

4. Total resources expended	Basis of Allocation	Voluntary Income	Charitable Activities	Governance	Total year to 31/03/25	Total year to 31/03/24
Costs directly allocated to activities		£	£	£	£	£
Wages and Salaries	Direct	-	647,422	-	647,422	598,812
Recruitment	Direct	-	720	-	720	1,763
Travel expenses	Direct	-	26,446	-	26,446	30,263
Resident expenses	Direct	-	87,529	-	87,529	78,847
Training	Direct	-	5,106	-	5,106	3,641
Cleaning	Direct	-	3,442	-	3,442	2,845
Subscriptions	Direct	-	15,535	-	15,535	26,462
Profits/losses on disp of tangibles	Direct	-	349	-	349	2,367
Release of Historic Prepayments	Direct	-	-	-	-	(5,245)
		-	786,549	-	786,549	739,755
Support costs allocated to activities						
Salary Costs	Staff Time	3,463	135,068	34,633	173,164	177,998
Settlement costs	Direct	-	-	-	-	-
Audit & Accountancy	Direct	-	-	4,200	4,200	4,200
Legal & Professional	Direct	-	-	54,979	54,979	82,426
Premises	Floor	2,035	193,284	8,138	203,457	159,754
General Office Costs	Usage	351	33,388	1,406	35,145	51,426
Marketing	Usage	475	6,108	204	6,787	2,991
Bank Charges & Interest	Direct	-	418	-	418	261
Loan interest	Direct	-	328	-	328	493
Depreciation	Usage	1,257	59,684	1,885	62,826	55,494
		7,581	428,278	105,445	541,304	535,043
		7,581	1,214,827	105,445	1,327,853	1,274,798

Support costs are allocated on the following basis:

	Voluntary	Charitable	Governance
Premises	1%	95%	4%
General Office Costs	1%	95%	4%
Marketing	7%	90%	3%
Depreciation	2%	95%	3%
Salary Costs	2%	78%	20%

..... continued

5. Net Incoming (Outgoing)/Resources

This is stated after charging/(crediting):	Total year to 31/03/25 £	Total year to 31/03/24 £
Depreciation	62,825	55,494
Auditors Remuneration	4,200	4,200

6. Staff Costs

	Total year to 31/03/25 £	Total year to 31/03/24 £
Staff costs during the year comprised of the following:		
Staff Salaries	743,389	705,826
Employers National Insurance	62,870	58,495
Employers Pension Costs	13,865	11,995
Staff Uniform	462	494
	820,586	776,810

The average number of full time and full time equivalent employees during the year amounted to 27 (2024 :26), and can be analysed as follows:

Senior Management	2	2
Administration	6	3
Support Workers	9	9
Kitchen	3	2
Therapy	5	3
Maintenance	1	1

1 employee was paid £60,000 or more during the year.(2024 :nil)

The trustees received no remuneration or benefits in connection with the performance of their duties

£0 was paid to Trustees to cover legitimate expenses (LY: £420).

..... continued

7. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost or Valuation				
At 1 April 2024	1,956,755	229,520	48,660	2,234,935
Additions	56,430	13,906	-	70,336
Disposals	-	(8,595)	-	(8,595)
At 31 March 2025	2,013,185	234,831	48,660	2,296,676
Depreciation				
At 1 April 2024	184,234	130,673	34,410	349,317
On disposals	-	(8,246)	-	(8,246)
Charge for the year	23,234	35,090	4,500	62,824
At 31 March 2025	207,468	157,517	38,910	403,895
Net book values				
At 31 March 2025	1,805,717	77,314	9,750	1,892,781
At 31 March 2024	1,772,521	98,847	14,250	1,885,618

The freehold property known as Brynawel House was revalued on 31st August 2016 by Herbert R. Thomas, Chartered Surveyors, on the basis of open market value, at £650,000 and is included in the accounts at valuation.

The historical cost of this freehold property was £1,108,365 and aggregated depreciation thereon would have been £291,193 had there been no revaluation.

The freehold property known as Pen Y Parc was revalued on 31st August 2017, also by Herbert R. Thomas, Chartered Surveyors, on the basis of open market value at £500,000 and is included in the accounts at valuation.

The historic cost of this freehold property was £755,121 and aggregated depreciation thereon would have been £110,012 had there been no revaluation.

The freehold property known as Meadow Lodge is currently under development. It is included in the accounts at cost of £795,043.

The trustees are not aware of any material changes in the value of the property since the last valuation.

..... continued

8. Debtors

	2025 £	2024 £
Outstanding fees	85,474	244,782
Accrued Income (Bank Interest)	7,081	7,197
Prepayments and accrued income	10,136	15,041
	102,691	267,020

9. Creditors: amounts falling due within one year

	2025 £	2024 £
WCVA Loan	3,989	3,989
Charitable activities	110,061	125,427
Other taxes and social security costs	16,354	15,412
Credit Card	2,412	1,324
Other creditors	6,866	17,440
Deferred income*	194,182	182,510
	333,864	346,102

*Local authorities may enter into a contract to pay Brynawel House up to the equivalent of 16 weeks treatment in advance. The money may be returned subject to specific conditions. Assuming residents will remain in Brynawel House for the full course of treatment, advanced rental income will be applied as above.

Creditors: amounts falling due after more than one year

	2025 £	2024 £
WCVA Loan	6,610	10,271
	6,610	10,271

10. Analysis of Net Assets between Funds

	Unrestricted £	Restricted £	Total 2025 £
Tangible Fixed Assets	375,925	1,516,856	1,892,781
Current Assets	160,629	257,969	418,598
Long Term Liabilities	(6,610)	-	(6,610)
	529,944	1,774,825	2,304,769

..... continued

11. Restricted Funds

	At 01/04/24 £	Incoming Resources £	Outgoing Resources £	At 31/03/25 £
NAW property improvements	574,715	-	(7,712)	567,003
RCT/WAG Capital grant (1)	334,582	-	(7,840)	326,742
RCT/WAG Capital grant (2)	88,240	-	(2,160)	86,080
RCT Meadow Lodge (3)	795,000	-	-	795,000
Total Restricted funds	1,792,537	-	(17,712)	1,774,825
Unrestricted funds	372,016	1,345,722	(1,233,357)	484,381
Designated funds*	122,347	-	(76,784)	45,563
Total funds	2,286,900	1,345,722	(1,327,853)	2,304,769

* Funds designated as follows: £50,000 to be used for the development of an aftercare service and £100,000 agreed by Board in September 2022 to be used for development of a detox service.

NAW property improvements - A capital grant of £842,744 was received from the National Assembly of Wales for the purpose of refurbishing Brynawel House in 2007. Further capital grants of £80,618 were received up to 2010 to construct a family therapy centre and tarmac the car park.

RCT/WAG Capital grant (1) - A capital grant of £600,000 was received from Welsh Assembly/Rhondda Cynon Taff County Council for the purpose of purchasing and improving a property known as Pen Y Parc farm in 2010.

RCT/WAG Capital grant (2) - A capital grant of £158,000 was received from WAG in March 2011 for further improvements at Pen Y Parc farm completed in March 2011.

RCT Meadow Lodge (3) - A capital grant of £695,000 was received from Welsh Assembly/ Rhondda Cynon Taff County Council for the purpose of purchasing a property known as Meadow Lodge in March 2023. A further grant of £100,000 was received in March 2024 to improve the property.

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Statement of Financial Activities
for the year ended 31 March 2025

	2,025		2,024	
	£	£	£	£
Incoming Resources				
Fee Income		1,213,602		1,115,587
		1,213,602		1,115,587
Cost of Care				
Wages and Salaries (including settlement costs)	820,586		776,810	
Resident expenses	87,529		78,847	
Cleaning	3,442		2,845	
		911,557		858,502
Gross profit	25%	302,045	23%	257,085
Operating expenses				
Recruitment	720		1,763	
Travel expenses	26,446		30,263	
Audit & Accountancy	4,200		4,200	
Legal & Professional	54,979		82,426	
Training	5,106		3,641	
Subscriptions	15,535		26,462	
Bank charges	418		261	
Loan interest	328		493	
Premises	203,457		159,754	
General Office Costs	35,145		51,426	
Marketing	6,787		2,991	
Release of Historic Prepayments	-		5,245	
Profits/losses on disp of tangibles	349		2,367	
Depreciation	62,826		55,494	
		416,296		416,296
		(114,251)		(159,211)
Other operating income				
Grants Received	105,705		173,677	
Donations	8,888		690	
Bank Interest Received	11,333		11,479	
Sundry Income	6,193		5,963	
		132,119		191,809
Operating profit	2%	17,868	4%	32,598

BRYNAWEL HOUSE ALCOHOL AND DRUG REHABILITATION CENTRE LTD

England & Wales - Charity number 1113952

Accounts

Company Registration number 5708345
Charity Registration number 1113952

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Directors' report and financial statements

for the year ended 31 March 2024

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

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Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Company information

Directors	P Egan	Chairman
	W C Donnelly	Joint Vice Chair
	D Jones	Joint Vice Chair
	N Garfield	Treasurer
	M Penny	Secretary
	K Burton	
	P Hubbard	
	Dr D Samuel	
	M Moore	
	R Dancey	
	D McBride	
	H Northmore	
Secretary	M Penny	
Executive Director	Sue Gwyn	
Company number	5708345	
Charity number	1113952	
Registered office & Business address	Brynawel House Llanharry Road Llanharan Pontyclun CF72 9RN	
Auditors	RH Jeffs and Rowe 27/28 Gelliwastad Road Pontypridd CF37 2BW	
Bankers	Lloyds Bank 18 Wyndham Street Bridgend CF31 1EQ	
Solicitors	Geldards Dumfries House Dumfries Place Cardiff CF10 3ZF	

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Trustees' Annual Report
for the year ended 31 March 2024

Introduction

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 14 - 16 and comply with the Charity's Memorandum and Articles of Association and Statement of Recommended Practice - Accounting and Reporting by Charities.

The Annual report serves the purposes of a trustee's report and a director's report under company law. The trustees confirm that the annual report and financial statements comply with the current statutory requirements of the charitable companies governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102).

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Trustees

The Trustees who served the charity during the year were:

P. Egan (Chair)
W.C. Donnelly CBE, (Joint Vice Chair)
D. Jones, (Joint Vice Chair)
M. Penny (Secretary)
N. Garfield (Treasurer)
K. Burton
P. Hubbard
D. Samuel
M Moore
R. Dancey
D. McBride
H. Northmore

All trustee induction and training is conducted in house and provided by other trustees and the management team. The trustees take full advantage of the guidance provided by the Charity Commission.

The Board of Trustees is responsible for the administration of Brynawel. The Board meets formally on a bi-monthly basis, with other committee and informal contacts and meetings as appropriate. The Charity's Chief Executive is responsible for strategic direction and, aided by the Registered Manager, operational management, attends the Board meetings for most agenda items.

The Board has reviewed the committee structure that undertakes work on behalf of the Board and reports back findings and recommendations: The constituent committees of the Board are Policy Review, People's Resources, Finance and Risk, Health and Safety and Governance. The membership and powers of each committee have been set down and approved by the Board.

The Charity's Chief Executive is responsible for the operational leadership and management. of Brynawel

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Trustees' Annual Report
for the year ended 31 March 2024

Chairman's Statement

It is with a mixture of pride and sadness that I write my last statement as Chairman of Brynawel. Having been involved with the charity since 2012, our articles dictate that I have served my maximum term as a trustee.

Over my 12 years of serving as a Trustee I have seen Brynawel grow and evolve to become the unique and well-respected organisation it is today, enjoying an excellent reputation as a rehabilitation provider. We have been a forerunner in the development of specialist rehabilitation service for people with Alcohol Related Brain Damage.

We are grateful for the continued support of our patrons, Huw Irranca Davies MS and Dr. Altaf Hussain MS

With the support of the Welsh Government, our dedicated alcohol detoxification service will open in November 2024. This will provide significant progress towards our overarching aspiration, providing a Recovery Village, that can offer an end-to-end recovery journey

I will continue to watch Brynawel's progress with interest and pride. My last word, as always, to the staff and volunteers. They continue to champion the recovery of our residents, past and present, and it has been my pleasure and privilege to serve as a Trustee and Chair of the Board.



Paul Egan
Chair
18 July 2024

Chief Executive's Report

Brynawel is in the second year of implementing a five-year strategic plan. This has an overarching aim of developing a Recovery Village on site, providing interventions for every stage of a person's journey in recovery.

The team has made significant progress in furthering this vision, developing the service in several areas, to ensure parity of esteem between acute care and longer-term care. Phase 1 of this development is complete. This includes

Key achievements from the last 12 months

- Development of 'Forgotten Voices'; a targeted support group for the families, carers and significant others.
- Increased occupancy to an average of 87%
- Provision of therapeutic allotments, therapeutic garden and Horticultural Therapy. Incorporating horticultural therapy and gardening into our re-entry program aligns with our commitment to holistic support, rehabilitation, and community engagement.
- Development of an aftercare service, following people up for a year post Brynawel. The 'Beyond Brynawel' service offers all discharged residents a service for a year post discharge. The focus of the service is to promote sustainable recovery. This can include their involvement in Brynawel Outreach Hubs, Community Links, Virtual Brynawel, and Away Days, Job Seeking, or Volunteering. Supportive individual sessions, phone calls or online catch ups are all part of the service to assist the individual achieve successful life in their community.
- Revision of the therapeutic programme, to increase the range of complimentary supportive services.

We wish to acknowledge and extend our gratitude to the following organisations and individuals who have provided us with grant funding and support to improve the services and facilities we offer:

- The Partners and staff of the Pencoed Medical Centre, for their kindness, flexibility and unwavering support in providing a primary care service to our residents; also, for working in partnership in enabling our detoxification offer.
- The Mackie Foundation, for providing financial support for the development of our horticultural therapy service and development of our allotments.
- The Waterloo Foundation, for providing financial support to develop a dedicated family and carer support service.
- The Martin Geddes Foundation, for providing financial support towards our ARBD service.
- The Welsh Government, for providing funding to support the purchase and refurbishment of a building to house a detoxification service.
- Lloyds Foundation, for providing development support and funding for aftercare provision.
- The Net Zero Carbon Start Up Fund, administered by Wales Council for Voluntary Action, for providing financial support towards the development of our horticultural project and development of a dedicated kitchen garden.
- Richard Newton and Rachel Minchinton, from Richard Newton Associates, for their wise counsel and support.

Plans for 2024/2025

- The Meadow Lodge Unit will open in November 2024 and will provide 3 dedicated detox beds.
- Brynawel is the sole site within Wales delivering services to support those affected by Alcohol Related Brain Injury. This condition is growing in profile, including the establishment of a Welsh Government Action Plan to respond to growing numbers of cases.

- We have significant intellectual property in this area, and we aim to focus on supporting our colleagues in health, social care and third sector in contributing to creating an awareness of the condition, diagnosis, and treatment pathways. Also, to provide our part in providing meaningful rehabilitation for this much marginalised client group.

Whilst there will always be a rightful place for harm reduction in drug policy and treatment, our staff team, volunteers and Trustees are, as ever, wholly committed to providing people with the opportunity to embrace the joy of sustained, long-term recovery. They are, in themselves, an inspiration to work alongside.

Sue Gwyn
Chief Executive Officer

Purpose of the Charity

Brynawel House Alcohol & Drug Rehabilitation Centre is one of Wales longest established addictions treatment centres. The service was reconfigured in 2006 to provide a secular approach and Social Learning Model to the therapeutic programme.

Brynawel provides:

- a 16-week therapy programme, informed by Cognitive Behaviour Therapy (CBT) and Dialectical Behaviour Therapy (DBT). The service also offers Eye Movement Desensitization and Reprocessing Therapy (EMDR), a treatment for Post-Traumatic Stress Disorder (PTSD). Brynawel can treat people with complex needs; co-existing mental health problems and complex trauma. Whilst CBT has an evidence base of some 60 years standing, DBT has emerged in recent years as a gold standard treatment for adults with emotionally unstable personality disorder. Provision of DBT is disparate across health services and individuals themselves have found Brynawel through research and search engines, wishing to access our DBT skills programme.

- specialist rehabilitation for people with Alcohol Related Brain Damage (ARBD),

Aim, Vision, Mission

The objectives and activities of Brynawel House Alcohol and Drug Rehabilitation Ltd fully reflect the purposes that the charity was set up to further. Throughout the process of determining these activities, the trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by Brynawel House Alcohol and Drug Rehabilitation Ltd in determining the activities undertaken by the charity.

Aim

Brynawel's aim is to to help people transform their lives, to free them from the shackles of their addiction and to offer them hope.

Vision

We believe that the right support enables everyone to recover from alcohol, drug and other dependencies.

Mission

To give people the best support, tools and expertise to recover from their dependencies, to change their lives and become the person they want to be.

Objectives and Activities

The objects of the Charity are to protect, preserve and improve the health of the public by the care, relief and rehabilitation of persons challenged by alcohol and other drug dependency, the provision of guidance and support for the families, dependents and carers of persons suffering alcohol dependency and the provision of education for the public in relation to alcohol dependency and related subjects.

People

31 Employees

9 Volunteers

One employee has total benefits over £60k

Activity

In financial year 2023/24 the client profile was as follows:

- 82 admissions
- 31 people admitted identified as female
- 51 people admitted identified as male
- 19 admissions were privately funded, 63 from local authorities
- 60 people had alcohol use disorder

- 15 people had a drug dependency
- 7 people had both alcohol and drug dependency

Referral source for Local Authorities were as follows:
Blaenau Gwent - 4
Bristol - 6
Caerphilly - 3
Cardiff and Vale - 5
Ceredigion - 2
Conwy - 2
Cwm Taf - 24
Denbighshire - 2
Newport - 9
NPT - 4
Pembrokeshire - 7
Swansea - 5
Wrexham - 5
Other - 4

Setting Pay and Remuneration

Brynawel is a Real Living Wage employer. The Trustees review the annual staff pay awards for the Chief Executive, senior members of staff and staff members requiring a professional or occupational qualification.

Financial Review
The total income of Brynawel House during 23/24 was £1,307,397 (prior year £1,802,718); total expenditure £1,274,798 (prior year £1,057,506, resulting in an overall surplus of £32,599 (prior year surplus £745,212). The surplus consists of an unrestricted deficit of £49,689 and a restricted surplus of £82,288. Please see Note 11 in the accounts for the movements in the restricted funds.

Fee Income rose over the previous year by £82,701, which represents an increase of approximately 8% and was evident as occupancy had been consistently higher than in previous years. Total expenditure during this year increased by approximately 20% on the prior year as some major maintenance works were undertaken.

The year saw occupancy range from as high as 98% to a low one month of 73% but averaging 87%. Thanks to those who supported us with grants and donations during this period.

Reserves Policy
Brynawel House has established a policy whereby the reserves should be between 3 and 6 months of annual budgeted expenditure. The reserves are required to meet working capital requirements and to cover emergency repairs to any of our five buildings. The Trustees are confident that at this level, it would be able to sustain its current activities and meet its contractual obligations to funders and beneficiaries for the short term in the event of a significant drop in income. In financial terms, the recent year's unrestricted expenditure of £1,257k would indicate a reserve figure of between £314k and £628k. Brynawel House reserves provides it with a solid foundation from which to deliver all of its aims and objectives. The cash flow forecast is monitored bi-monthly against the reserves target.

Statement of Trustees' Responsibilities

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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

- -select suitable accounting policies and then apply them consistently;
- -observe the methods and principles in the 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; and
- -prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors
Our Auditors are RH Jeffs and Rowe of 27/28 Gelliwastad Road, Pontypridd CF37 2BW.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small entities.

This report was approved by the Trustees on the 18 July 2024 and signed on its behalf by:

Mr. Paul Egan
Chairman

Independent auditors' report to Brynawel House Alcohol and Drug Rehabilitation Centre Ltd, limited by guarantee, under Section 449 of the Companies Act 2006

Opinion

We have audited the financial statements of Brynawel House Alcohol and Drug Rehabilitation Centre Ltd (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, 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 Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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; and
- 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 charitable company 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 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) requireus to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report other than the financial statements and our auditor's report thereon. 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, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within 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 charitable company 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 where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charity has not kept adequate accounting records, 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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 charitable company'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 charitable company 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:

The extent to which our procedures can detect fraud are vast but not complete as it is not economical or practical to perform a 100% audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditors' report to Brynawel House Alcohol and Drug Rehabilitation Centre Ltd, limited by guarantee, under Section 449 of the Companies Act 2006

Use of our report

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

Robert Thomas BSc FCA
Senior Statutory Auditor
for and on behalf of RH Jeffs and Rowe,
Statutory Auditors & Chartered Accountants
27/28 Gelliwastad Road
Pontypridd
CF37 2BW

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Statement of Financial Activities
for the year ended 31 March 2024

		£	£	£	£
Income and Endowments		**Unrestricted**	**Restricted**	**2024**	**2023**
Voluntary income:					
Donations and Grants	**3**	74,367	100,000	174,367	762,330
Investment income:					
Bank interest		11,479	-	11,479	5,326
Other income:	**3**	5,963	-	5,963	2,176
Charitable Activities:					
Fee Income		1,115,587	-	1,115,587	1,032,886
Total Incoming Resources		1,207,396	100,000	1,307,396	1,802,718
Expenditure					
Charitable activities	**4**	1,257,086	17,712	1,274,798	1,057,506
Total Resources Expended		1,257,086	17,712	1,274,798	1,057,506
Movement in total funds for the year:					
Net Incoming (Outgoing) resources	**5**	(49,690)	82,288	32,598	745,212
Net Incoming (Outgoing) resources		(49,690)	82,288	32,598	745,212
Total Funds brought forward		544,051	1,710,249	2,254,300	1,509,088
Total Funds carried forward		494,361	1,792,537	2,286,898	2,254,300

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Company Registration number 5708345
Balance sheet
as at 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Tangible assets	7		1,885,619		1,751,993
Current Assets					
Debtors	8	267,021		188,427	
Cash at bank and in hand		490,632		673,067	
		757,653		861,494	
Creditors: amounts falling due within one year	9	(346,102)		(345,420)	
Net Current assets			411,551		516,074
Net Assets			2,297,170		2,268,067
Creditors: amounts falling due after more than one year	9		(10,271)		(13,767)
			2,286,899		2,254,300
The Funds of the Charity					
Unrestricted Funds	11		372,015		394,051
Restricted Funds	11		1,792,537		1,710,249
Designated Funds	11		122,347		150,000
Total Charity Funds			2,286,899		2,254,300

The notes on pages 15 - 23 form part of these accounts.
The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities and in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small entities.

The financial statements were approved by the Trustee Board on 18 July 2024 and signed on its behalf by :-

Mr. P Egan

Ms. N Garfield

Cash flow statement
for the year ended 31 March 2024

	Notes	2024 £	2023 £
Reconciliation of operating profit to net cash outflow from operating activities			
Operating profit		32,599	745,212
Depreciation		55,494	41,716
(Increase) in debtors		(78,595)	(45,915)
Increase in creditors		682	131,549
Net cash outflow from operating activities		10,180	872,562
Net cash outflow from operating activities		10,180	872,562
(Gain) / Loss on Disposal of Tangible Fixed Assets		2,367	
Capital expenditure		(191,486)	(730,461)
		(178,939)	142,101
Net cash outflow from financing activities			
Reduction in loan balance		(3,496)	(2,809)
Decrease in cash in the year		(182,435)	139,292
Reconciliation of net cash flow to movement in net funds			
Increase / (Decrease) in cash in the year		(182,435)	139,292
Net funds at 1 April 2023		673,067	533,775
Net funds at 31 March 2024		490,632	673,067

Statutory Information
Brynawel House Alcohol and Drug Rehabilitation Centre Ltd is a charitable company in Wales in the United Kingdom. The registered office is Brynawel House, Llanharry Road, Llanharan, Pontyclun, CF72 9RN. The nature of the charities operations and principal activities is disclosed wihin the Trustees Report.

The financial statements are presented in Sterling (£), the charities functional currency, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1. Accounting policies

1.1. Basis of preparation and assessment of going concern.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity consitutes a public benefit entity as defined by FRS 102.

The Trustees have considered the charity's finances for the coming year and have no concerns or material uncertainities over the going concern status of the charity.

1.2. Taxation
The Charity has no taxable activities.

1.3. Pensions
Employees of the charity are entitled to join a defined contribution "money purchase" scheme. The charity contribution is restricted to the contribution disclosed.

1.4. Deferred income
Grants for which the money has been spent on capital expenditure is deferred to go through the statement of financial activities at the same rate as the asset is expensed.

Client fees received in advance for the following accounting year has been deferred.

..... continued

1.5. Financial instruments

The charity 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.

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

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 trade discounts due.

1.6. Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date.

Distribution Income is taken into account on the date paid into the charity's bank account.

1.7. Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

1.8. Fund Accounting

The unrestricted funds of the charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the charity at the discretion of the Board of Trustees.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions.

..... continued

1.9. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold Properties	-	2% Straight Line
Fixtures & Fittings	-	25% Straight Line
Motor Vehicles	-	25% Straight Line

2. Company limited by guarantee

Every member of the company undertakes to contribute to the assets of the company, in the event of the company being wound up, such amounts as may be required not exceeding £1.

3. Incoming Resources

	Total year to 31/03/24 £	Total year to 31/03/23 £
Included within Incoming Resources for the year are:		
Grants & Donations:		
Donations	690	2,361
Grants Received (see below for analysis)	173,677	759,969
	174,367	762,330
Tuck Shop	-	241
Sundry Income	5,963	1,935
	5,963	2,176
Grants Received:		
Council COVID Grants	-	22
Lloyds Bank Foundation	13,574	25,000
RCT Staff Bonus (PY: NHS)	-	31,458
Other	47,603	4,050
RCT	-	4,439
RCT Meadow Lodge purchase and refurbishment	100,000	695,000
WCVA	12,500	-
	173,677	759,969

Notes to the financial statements for the year ended 31 March 2024

..... continued

4. Total resources expended	Basis of Allocation	Voluntary Income	Charitable Activities	Governance	Total year to 31/03/24	Total year to 31/03/23
Costs directly allocated to activities		£	£	£	£	£
Wages and Salaries	Direct	-	598,812	-	598,812	455,754
Recruitment	Direct	-	1,763	-	1,763	1,078
Travel expenses	Direct	-	30,263	-	30,263	25,267
Resident expenses	Direct	-	78,847	-	78,847	68,138
Training	Direct	-	3,641	-	3,641	9,333
Cleaning	Direct	-	2,845	-	2,845	3,275
Subscriptions	Direct	-	26,462	-	26,462	13,398
Profits/losses on disp of tangibles	Direct	-	2,367	-	2,367	-
Release of Historic Prepayments	Direct	-	(5,245)	-	(5,245)	-
		-	739,755	-	739,755	576,243
Support costs allocated to activities						
Salary Costs	Staff Time	3,560	138,838	35,600	177,998	209,863
Settlement costs	Direct	-	-	-	-	-
Audit & Accountancy	Direct	-	-	4,200	4,200	4,040
Legal & Professional	Direct	-	-	82,426	82,426	42,833
Premises	Floor	1,626	151,624	6,504	159,754	125,295
General Office Costs	Usage	514	48,855	2,057	51,426	43,523
Marketing	Usage	209	2,692	90	2,991	13,454
Bank Charges & Interest	Direct	-	261	-	261	306
Loan interest	Direct	-	493	-	493	233
Depreciation	Usage	1,110	52,719	1,665	55,494	41,716
		7,019	395,482	132,542	535,043	481,263
		7,019	1,135,237	132,542	1,274,798	1,057,506

Support costs are allocated on the following basis:

	Voluntary	Charitable	Governance
Premises	1%	95%	4%
General Office Costs	1%	95%	4%
Marketing	7%	90%	3%
Depreciation	2%	95%	3%
Salary Costs	2%	78%	20%

..... continued

5. Net Incoming (Outgoing)/Resources

This is stated after charging/(crediting):	Total year to 31/03/24 £	Total year to 31/03/23 £
Depreciation	55,493	41,716
Auditors Remuneration	4,200	4,040

6. Staff Costs

	Total year to 31/03/24 £	Total year to 31/03/23 £
Staff costs during the year comprised of the following:		
Staff Salaries	705,826	615,933
Employers National Insurance	58,495	40,581
Employers Pension Costs	11,995	8,778
Staff Uniform	494	325
	776,810	665,617

The average number of full time and full time equivalent employees during the year amounted to 26 (2023 :20), and can be analysed as follows:

Senior Management	2	2
Administration	6	3
Support Workers	9	9
Kitchen	3	2
Therapy	5	3
Maintenance	1	1

1 employee was paid £60,000 or more during the year.(2023 :nil)

The trustees received no remuneration or benefits in connection with the performance of their duties

£420 was paid to Trustees to cover legitimate expenses (LY: £209).

..... continued

7. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost or Valuation				
At 1 April 2023	1,845,000	270,031	30,660	2,145,691
Additions	111,755	61,731	18,000	191,486
Disposals	-	(102,242)	-	(102,242)
At 31 March 2024	1,956,755	229,520	48,660	2,234,935
Depreciation				
At 1 April 2023	161,000	202,038	30,660	393,698
On disposals	-	(99,875)	-	(99,875)
Charge for the year	23,234	28,509	3,750	55,493
At 31 March 2024	184,234	130,672	34,410	349,316
Net book values				
At 31 March 2024	1,772,521	98,848	14,250	1,885,619
At 31 March 2023	1,684,000	67,993	-	1,751,993

The freehold property known as Brynawel House was revalued on 31st August 2016 by Herbert R. Thomas, Chartered Surveyors, on the basis of open market value, at £650,000 and is included in the accounts at valuation.

The historical cost of this freehold property was £1,108,365 and aggregated depreciation thereon would have been £291,193 had there been no revaluation.

The freehold property known as Pen Y Parc was revalued on 31st August 2017, also by Herbert R. Thomas, Chartered Surveyors, on the basis of open market value at £500,000 and is included in the accounts at valuation.

The historic cost of this freehold property was £755,121 and aggregated depreciation thereon would have been £110,012 had there been no revaluation.

The freehold property known as Meadow Lodge is currently under development. It is included in the accounts at cost of £795,043.

The trustees are not aware of any material changes in the value of the property since the last valuation.

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8. Debtors	2024 £	2023 £
Outstanding fees	244,782	181,989
Accrued Income (Bank Interest)	7,197	5,133
Prepayments and accrued income	15,041	1,303
	267,020	188,425

9. Creditors: amounts falling due within one year	2024 £	2023 £
WCVA Loan	3,989	3,989
Charitable activities	125,427	17,729
Other taxes and social security costs	15,412	10,768
Credit Card	1,324	256
Other creditors	17,440	9,847
Deferred income*	182,510	302,831
	346,102	345,420

*Local authorities may enter into a contract to pay Brynawel House up to the equivalent of 16 weeks treatment in advance. The money may be returned subject to specific conditions. Assuming residents will remain in Brynawel House for the full course of treatment, advanced rental income will be applied as above.

Creditors: amounts falling due after more than one year	2024 £	2023 £
WCVA Loan	10,271	13,767
	10,271	13,767

10. Analysis of Net Assets between Funds	Unrestricted £	Restricted £	Total 2024 £
Tangible Fixed Assets	351,051	1,534,568	1,885,619
Current Assets	153,582	257,969	411,551
Long Term Liabilities	(10,271)	-	(10,271)
	494,362	1,792,537	2,286,899

..... continued

11. Restricted Funds

	At 01/04/23 £	Incoming Resources £	Outgoing Resources £	At 31/03/24 £
NAW property improvements	582,427	-	(7,712)	574,715
RCT/WAG Capital grant (1)	342,422	-	(7,840)	334,582
RCT/WAG Capital grant (2)	90,400	-	(2,160)	88,240
RCT Meadow Lodge (3)	695,000	100,000	-	795,000
Total Restricted funds	1,710,249	100,000	(17,712)	1,792,537
Unrestricted funds	394,051	1,207,397	(1,229,433)	372,015
Designated funds*	150,000	-	(27,653)	122,347
Total funds	2,254,300	1,307,397	(1,274,798)	2,286,899

* Funds designated as follows: £50,000 to be used for the development of an aftercare service and £100,000 agreed by Board in September 2022 to be used for development of a detox service.

NAW property improvements - A capital grant of £842,744 was received from the National Assembly of Wales for the purpose of refurbishing Brynawel House in 2007. Further capital grants of £80,618 were received up to 2010 to construct a family therapy centre and tarmac the car park.

RCT/WAG Capital grant (1) - A capital grant of £600,000 was received from Welsh Assembly/Rhondda Cynon Taff County Council for the purpose of purchasing and improving a property known as Pen Y Parc farm in 2010.

RCT/WAG Capital grant (2) - A capital grant of £158,000 was received from WAG in March 2011 for further improvements at Pen Y Parc farm completed in March 2011.

RCT Meadow Lodge (3) - A capital grant of £695,000 was received from Welsh Assembly/ Rhondda Cynon Taff County Council for the purpose of purchasing a property known as Meadow Lodge in March 2023. A further grant of £100,000 was received in March 2024 to improve the property.

BRYNAWEL HOUSE ALCOHOL AND DRUG REHABILITATION CENTRE LTD

England & Wales - Charity number 1113952

Accounts

Company Registration number 5708345
Charity Registration number 1113952

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Directors' report and financial statements

for the year ended 31 March 2023

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

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Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Company information

Directors	Dr A Hussain (resigned 3 January 2023) P Egan - Chairman Dr J Hard - Joint Vice Chair (resigned 31 October 2022) W Donnelly - Joint Vice Chair D Jones M Penny M Moore (resigned 25 July 2022, appointed 13 December 2022) K Burton (appointed 26 July 2022) R Dancey (appointed 26 July 2022) N Garfield (appointed 26 July 2022) D McBride (appointed 26 July 2022) P Hubbard (appointed 31 January 2023) H Northmore (appointed 31 January 2023) Dr D Samuel (appointed 31 January 2023) R P Morgan (appointed 26 July 2022, resigned 14 November 2022)
Secretary	M Penny
Executive Director	Sue Gwyn
Company number	5708345
Charity number	1113952
Registered office & Business address	Brynawel House Llanharry Road Llanharan Pontyclun CF72 9RN
Auditors	RH Jeffs and Rowe 27/28 Gelliwastad Road Pontypridd CF37 2BW
Bankers	Lloyds Bank 18 Wyndham Street Bridgend CF31 1EQ
Solicitors	Geldards Dumfries House Dumfries Place Cardiff CF10 3ZF

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Trustees' Annual Report
for the year ended 31 March 2023

Introduction

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 21 - 23 and comply with the Charity's Memorandum and Articles of Association and Statement of Recommended Practice - Accounting and Reporting by Charities.

The Annual report serves the purposes of a trustee's report and a director's report under company law. The trustees confirm that the annual report and financial statements comply with the current statutory requirements of the charitable companies governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015) as amended by update bulletin 1 (effective January 2015).

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Trustees

The Trustees who served the charity during the year 2022/2023 were:

P. Egan (Chair)
W.C. Donnelly CBE, (Joint Vice Chair)
Dr. J. Hard (Joint Vice Chair, resigned 31.10.22)
M. Penny (Secretary)
Dr A. Hussain (resigned 03.01.23)
M. Moore (resigned 25.07.22, re-appointed 13.12.22)
D. Jones
K. Burton (appointed 26.07.22)
R. Dancey (appointed 26.07.22)
N. Garfield (Treasurer) (appointed 26.07.22)
D. McBride (appointed 26.07.22)
P. Hubbard (appointed 31.01.23)
H. Northmore (appointed 31.01.23)
Dr. D. Samuel (appointed 31.01.23)
R. P. Morgan (appointed 26.07.22, resigned 14.11.22)

All trustee induction and training is conducted in house and provided by other trustees and the management team. The trustees take full advantage of the guidance provided by the Charity Commission.

The Board of Trustees is responsible for the administration of Brynawel. The Board meets formally on a bi-monthly basis, with other committee and informal contacts and meetings as appropriate. The Charity's Chief Executive is responsible for strategic direction and, aided by the Registered Manager, operational management, attends the Board meetings for most agenda items.

The Board has reviewed the committee structure that undertakes work on behalf of the Board and reports back findings and recommendations: The constituent committees of the Board are Policy Review, Human Resources, Finance and Risk, Health and Safety and Governance. The membership and powers of each committee have been set down and approved by the Board.

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Trustees' Annual Report
for the year ended 31 March 2023

Chairman's Statement

It gives me great pleasure to report on the work undertaken by Brynawel in its 48th year of helping to transform the lives of people facing problems relating to an addiction.

During the last year we have made progress on many fronts. The exciting changes that I am now witnessing during my tenure is the development of partnerships and pathways in Brynawel that will provide cohesive, practical and meaningful support to the people who use our services. Brynawel have started to provide ambulatory detoxification, in partnership with our colleagues in Pencoed Surgery. I extend our thanks to Dr. GV Price, partners and staff. Their kindness and patience are much appreciated and the clinical care they provide to our residents is exemplary.

With the support of the Lloyds Foundation, we have a well-attended 'after care' service, that follows people up for one year post discharge. We also have a thriving peer mentor service, enhancing this after care support.

The provision of Horticultural Therapy and wellbeing has been significantly enhanced by the provision of a Places for Nature grant from Keep Wales Tidy Cymru and grant support from the Gwendoline and Margaret Davies Charity and Social Farms and Gardens Wales. We are also very grateful to the Martin Geddes Foundation in funding an Occupational Therapy service to our residents with Alcohol Related Brain Damage.

It is with great pride that we welcomed Their Royal Highnesses the Prince and Princess of Wales to Brynawel in February 2023. The Royal Foundation of The Prince and Princess of Wales are participating in schemes to create therapy allotments and gardens that will provide mental health support for communities across South Wales.

We approach the new financial year with renewed ambition. We are very appreciative of the support we have received from the Welsh Government in the provision of a capital grant of £695,000 which can be seen in the income statement to purchase a neighbouring property, the cost of which will be depreciated over the life of the property. This will enable us to develop an on-site detoxification unit that will open in early 2024.

My thanks, as always, to the relentless dedication of our staff, volunteers and trustees in transforming the life of the people who use the services of Brynawel.

Paul Egan
Chair
26th April 2023

Executive Director's Report

Despite working to address and ameliorate so many aspects of the Covid pandemic the charity have continued to deliver a flexible, compassionate and effective service for people requesting rehabilitation.

Key achievements from the last 12 months

- Receiving a 'Places for Nature' Award from Keep Wales Tidy Cymru
- Receiving a Community Management Award from Community Land Advisory Service Cymru'. These awards recognise organisations who Build the health and wellbeing of participants, increasing the amount of community grown food, making effective use of underused spaces across Wales, increasing social prescribing activities
- Accredited Peer Mentor training has been delivered for members of the After Care group
- Increased occupancy to an average of 85%
- Development of a partnership detoxification service for people suitable for ambulatory detoxification from alcohol

Plans for 2023/2024

- The development of a dedicated 4 bedded detoxification unit on site
- The provision of therapeutic allotments, a therapeutic garden and Horticultural Therapy
- The continued provision of a Welsh Centre of Excellence for working with those with people who have alcohol related brain damage and the development of a Diagnostic Clinic
- The continued development of a peer mentor service that will be an integral part of the aftercare offer of Brynawel
- The development of a dedicated social enterprise to generate funds for reinvestment into the charity

The charity is in a much stronger position, financially and organisationally than of recent years. I would like to extend my gratitude to the staff, volunteers, partners and commissioners who work determinedly in delivering a kind, compassionate and effective service to the people who use our services.

Sue Gwyn
Executive Director

Purpose of the Charity

Brynawel House Alcohol & Drug Rehabilitation Centre is one of Wales longest established addictions treatment centres. The service was reconfigured in 2006 to provide a secular approach and Social Leaming Model to the therapeutic programme.

Brynawel provides:

- a 16-week therapy programme, informed by Cognitive Behaviour Therapy (CBT) and Dialectical Behaviour Therapy (DBT). The service also offers Eye Movement Desensitization and Reprocessing Therapy (EMDR), a treatment for Post-Traumatic Stress Disorder (PTSD). Brynawel can treat people with complex needs; co-existing mental health problems and complex trauma. Whilst CBT has an evidence base of some 60 years standing, DBT has emerged in recent years as a gold standard treatment for adults with emotionally unstable personality disorder. Provision of DBT is disparate across health services and individuals themselves have found Brynawel through research and search engines, wishing to access our DBT skills programme.

- specialist rehabilitation for people with Alcohol Related Brain Damage (ARBD),

Aim, Vision, Mission

The objectives and activities of Brynawel House Alcohol and Drug Rehabilitation Ltd fully reflect the purposes that the charity was set up to further. Throughout the process of determining these activities, the trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by Brynawel House Alcohol and Drug Rehabilitation Ltd in determining the activities undertaken by the charity.

Aim

Brynawel's aim is to to help people transform their lives, to free them from the shackles of their addiction and to offer them hope.

Vision

We believe that the right support enables everyone to recover from alcohol, drug and other dependencies.

Mission

To give people the best support, tools and expertise to recover from their dependencies, to change their lives and become the person they want to be.

Objectives and Activities

The objects of the Charity are to protect, preserve and improve the health of the public by the care, relief and rehabilitation of persons challenged by alcohol and other drug dependency, the provision of guidance and support for the families, dependents and carers of persons suffering alcohol dependency and the provision of education for the public in relation to alcohol dependency and related subjects.

People

28 Employees

10 Volunteers

No employees have total benefits over £60k

Activity

In financial year 2022/23 the client profile was as follows:

- 80 admissions
- 30 people admitted identified as female
- 50 people admitted identified as male
- 21 admissions were privately funded, 59 from local authorities
- 61 people had alcohol use disorder

- 12 people had a drug dependency
- 7 people had both alcohol and drug dependency

Referral source for Local Authorities were as follows:
Blaenau Gwent - 1
Bristol - 7
Caerphilly - 2
Cardiff and Vale - 7
Carmarthen - 4
Ceredigion - 2
Conwy - 1
Cwm Taf - 13
Denbighshire - 3
Newport - 7
NPT - 3
Pembrokeshire - 8
Powys - 4
Swansea - 5
Torfaen - 5
Wrexham - 4
Other - 1

Financial Review
The total income of Brynawel House during 22/23 was £1,802,718 (prior year £907,543); total expenditure £1,057,506 (prior year £954,148), resulting in an overall surplus of £745,212 (prior year deficit £46,605). The surplus consists of an unrestricted surplus of £67,924 and a restricted surplus of £677,288. Please see Note 11 in the accounts for the movements in the restricted funds.

Fee income increased over the previous year by £230,602 which represents a increase of approximately 29% which was supplemented by Grant income of £762,330, a major increase from the previous year due to funding being awarded for the purchase of a new building on the site. Towards the end of the financial year, we had almost full occupancy and a waiting list. Total expenditure during this year increased by approximately 11% on the prior year, thus enabling the increased surplus.

Reserves Policy
Brynawel House has established a policy whereby the reserves should be between 3 and 6 months of annual budgeted expenditure. The reserves are required to meet working capital requirements and to cover emergency repairs to any of our five buildings. The Trustees are confident that at this level, it would be able to sustain its current activities and meet its contractual obligations to funders and beneficiaries for the short term in the event of a significant drop in income. In financial terms, the recent year's unrestricted expenditure of £1,008,336 would indicate a reserve figure of between £252,084 and £504,168. The reserve figure currently held is £520,061 and is therefore above these parameters and provides Brynawel House with a solid foundation from which to deliver its aims and objectives. The cash flow forecast is monitored bi-monthly against the reserves target.

Statement of Trustees' Responsibilities

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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

-select suitable accounting policies and then apply them consistently;

-observe the methods and principles in the 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; and

-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

Our Auditors are RH Jeffs and Rowe of 27/28 Gelliwastad Road, Pontypridd CF37 2BW. They conducted the audit for 2020-2021 through difficult COVID restrictions and we are extremely grateful for their professionalism during their work.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small entities.

This report was approved by the Trustees on the and signed on its behalf by:

Mr. Paul Egan

Chairman

Independent auditors' report to Brynawel House Alcohol and Drug Rehabilitation Centre Ltd, limited by guarantee, under Section 449 of the Companies Act 2006

Opinion

We have audited the financial statements of Brynawel House Alcohol and Drug Rehabilitation Centre Ltd (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, 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 Financial Reporting Standard 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 charitable company's affairs as at 31 March 2023 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; and
- 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 charitable company 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 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) requireus to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report other than the financial statements and our auditor's report thereon. 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, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within 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 charitable company 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 where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charity has not kept adequate accounting records, 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement the trustees (who are also the directors of the charitable company for the purposes of company law)are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and usingthe going concern basis of accounting unless the trustees either intend to liquidate the charitable company 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:

The extent to which our procedures can detect fraud are vast but not complete as it is not economical or practical to perform a 100% audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditors' report to Brynawel House Alcohol and Drug Rehabilitation Centre Ltd, limited by guarantee, under Section 449 of the Companies Act 2006

Use of our report

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

Robert Thomas BSc FCA
Senior Statutory Auditor
for and on behalf of RH Jeffs and Rowe,
Statutory Auditors & Chartered Accountants
27/28 Gelliwastad Road
Pontypridd
CF37 2BW

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Statement of Financial Activities
for the year ended 31 March 2023

		£	£	£	£
Income and Endowments		**Unrestricted**	**Restricted**	**2023**	**2022**
Voluntary income:					
Donations and Grants	**3**	35,872	726,458	762,330	93,340
Investment income:					
Bank interest		5,326	-	5,326	1,430
Other income:	**3**	2,176	-	2,176	10,489
Charitable Activities:					
Fee Income		1,032,886	-	1,032,886	802,284
Total Incoming Resources		1,076,260	726,458	1,802,718	907,543
Expenditure					
Charitable activities	**4**	1,008,336	49,170	1,057,506	954,148
Total Resources Expended		1,008,336	49,170	1,057,506	954,148
Movement in total funds for the year:					
Net Incoming (Outgoing) resources	**5**	67,924	677,288	745,212	(46,605)
Net Incoming (Outgoing) resources		67,924	677,288	745,212	(46,605)
Total Funds brought forward		476,125	1,032,961	1,509,086	1,555,691
Total Funds carried forward		544,049	1,710,249	2,254,298	1,509,086

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Company Registration number 5708345
Balance sheet
as at 31 March 2023

		2023		2022	
	Notes	**£**	**£**	**£**	**£**
Fixed Assets					
Tangible assets	**7**		1,751,993		1,063,247
Current Assets					
Debtors	**8**	188,425		142,511	
Cash at bank and in hand		673,067		533,775	
		861,492		676,286	
Creditors: amounts falling due within one year	**9**	(341,431)		(209,882)	
Net Current assets			520,061		466,404
Net Assets			2,272,054		1,529,651
Creditors: amounts falling due after more than one year	**9**		(17,756)		(20,565)
			2,254,298		1,509,086
The Funds of the Charity					
Unrestricted Funds			394,049		326,125
Restricted Funds	**11**		1,710,249		1,032,961
Designated Funds	**11**		150,000		150,000
Total Charity Funds			2,254,298		1,509,086

The notes on pages 15 - 23 form part of these accounts.
The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small entities.

The financial statements were approved by the Trustee Board on and signed on its behalf by :-

.....
Mr. P Egan

.....
Ms. N Garfield

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Cash flow statement
for the year ended 31 March 2023

	Notes	2023 £	2022 £
Reconciliation of operating profit/(loss) to net cash inflow from operating activities			
Operating profit/(loss)		745,212	(46,605)
Depreciation		41,716	42,069
(Increase) in stocks		-	1,128
(Increase) in debtors		(45,915)	83,189
Increase in creditors		131,549	(180,645)
Net cash inflow from operating activities		872,562	(100,864)
Net cash inflow from operating activities		872,562	(100,864)
Grant writedown		-	(2,500)
Capital expenditure		(730,461)	(33,885)
		142,101	(137,249)
Net cash inflow from financing activities			
Reduction in loan balance		(2,809)	(5,063)
Increase in cash in the year		139,292	(142,312)
Reconciliation of net cash flow to movement in net funds			
Increase / (Decrease) in cash in the year		139,292	(142,312)
Change in net funds resulting from cash flows		-	-
Net funds at 1 April 2022		533,775	676,087
Net funds at 31 March 2023		673,067	533,775

Statutory Information
Brynawel House Alcohol and Drug Rehabilitation Centre Ltd is a charitable company in Wales in the United Kingdom. The registered office is Brynawel House, Llanharry Road, Llanharan, Pontyclun, CF72 9RN. The nature of the charities operations and principal activities is disclosed wihin the Trustees Report.

The financial statements are presented in Sterling (£), the charities functional currency, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1. Accounting policies

1.1. Basis of preparation and assessment of going concern.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity consitutes a public benefit entity as defined by FRS 102.

The Trustees have considered the charity's finances for the coming year and have no concerns or material uncertainities over the going concern status of the charity.

1.2. Taxation
The Charity has no taxable activities.

1.3. Pensions
Employees of the charity are entitled to join a defined contribution "money purchase" scheme. The charity contribution is restricted to the contribution disclosed.

1.4. Deferred income
Grants for which the money has been spent on capital expenditure is deferred to go through the statement of financial activities at the same rate as the asset is expensed.

Client fees received in advance for the following accounting year has been deferred.

..... continued

1.5. Financial instruments

The charity 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.

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

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 trade discounts due.

1.6. Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date.

Distribution Income is taken into account on the date paid into the charity's bank account.

1.7. Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Appeal centre and other fund raising expenditure comprises those costs incurred in attracting voluntary income, including the running of the Cardiff Appeals Centre.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

..... continued

1.8. Fund Accounting

The unrestricted funds of the charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the charity at the discretion of the Management Committee.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions.

1.9. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold Properties	-	2% Straight Line
Fixtures & Fittings	-	25% Straight Line
Motor Vehicles	-	25% Straight Line

2. Company limited by guarantee

Every member of the company undertakes to contribute to the assets of the company, in the event of the company being wound up, such amounts as may be required not exceeding £1.

..... continued

3. **Incoming Resources**	**Total year to 31/03/23 £**	**Total year to 31/03/22 £**
Included within Incoming Resources for the year are:		
Grants & Donations:		
Donations	2,361	373
Grants Received (see below for analysis)	759,969	92,967
	762,330	93,340
Tuck Shop	241	7,739
Sundry Income	1,935	2,750
	2,176	10,489
Grants Received:		
Council COVID Grants	22	6,987
Lloyds Bank Foundation	25,000	25,000
RCT Staff Bonus (PY: NHS)	31,458	20,757
Other	4,050	300
RCT	4,439	34,673
RCT Meadow Lodge purchase and refurbishment	695,000	-
WCVA	-	5,250
	759,969	92,967

..... continued

4. Total resources expended

	Basis of Allocation	Voluntary Income	Charitable Activities	Governance	Total year to 31/03/23	Total year to 31/03/22
Costs directly allocated to activities		£	£	£	£	£
Wages and Salaries	Direct	-	455,754	-	455,754	451,574
Recruitment	Direct	-	1,078	-	1,078	3,598
Travel expenses	Direct	-	25,267	-	25,267	11,765
Resident expenses	Direct	-	68,138	-	68,138	64,043
Training	Direct	-	9,333	-	9,333	2,567
Cleaning	Direct	-	3,275	-	3,275	3,300
Subscriptions	Direct	-	13,398	-	13,398	7,044
Bad debts	Direct	-	-	-	-	7,276
		-	576,243	-	576,243	551,167
Support costs allocated to activities						
Salary Costs	Staff Time	4,197	163,693	41,973	209,863	177,679
Settlement costs	Direct	-	-	-	-	13,538
Audit & Accountancy	Direct	-	-	4,040	4,040	4,020
Legal & Professional	Direct	-	-	42,833	42,833	27,885
Premises	Floor	1,253	119,030	5,012	125,295	97,317
General Office Costs	Usage	435	41,347	1,741	43,523	35,371
Marketing	Usage	942	12,108	404	13,454	4,617
Bank Charges & Interest	Direct	-	306	-	306	267
Loan interest	Direct	-	233	-	233	218
Depreciation	Usage	834	39,631	1,251	41,716	42,069
		7,661	376,348	97,254	481,263	402,981
		7,661	952,591	97,254	1,057,506	954,148

Support costs are allocated on the following basis:

	Voluntary	Charitable	Governance
Premises	1%	95%	4%
General Office Costs	1%	95%	4%
Marketing	7%	90%	3%
Depreciation	2%	95%	3%
Salary Costs	2%	78%	20%

5. Net Incoming (Outgoing)/Resources

	Total year to 31/03/23	Total year to 31/03/22
This is stated after charging/(crediting):	£	£
Depreciation	41,716	42,069
Auditors Remuneration	4,040	4,020

..... continued

6. Staff Costs

	Total year to 31/03/23 £	Total year to 31/03/22 £
Staff costs during the year comprised of the following:		
Staff Salaries	615,933	578,519
Settlement Costs	-	13,538
Employers National Insurance	40,581	41,207
Employers Pension Costs	8,778	9,527
Staff Uniform	325	-
	665,617	642,791

The average number of full time and full time equivalent employees during the year amounted to 20 (2022 :21), and can be analysed as follows:

Senior Management	2	3
Administration	3	2
Support Workers	9	9
Kitchen	2	3
Therapy	3	3
Maintenance (included in different category last year)	1	1

No employee was paid £60,000 or more during the year.(2022 :nil)

The trustees received no remuneration or benefits in connection with the performance of their duties

£209 was paid to Trustees to cover legitimate expenses (LY: £1,102).

..... continued

7. Tangible fixed assets

	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost or Valuation				
At 1 April 2022	1,150,000	234,570	30,660	1,415,230
Additions	695,000	35,461	-	730,461
At 31 March 2023	1,845,000	270,031	30,660	2,145,691
Depreciation				
At 1 April 2022	138,000	183,322	30,660	351,982
Charge for the year	23,000	18,716	-	41,716
At 31 March 2023	161,000	202,038	30,660	393,698
Net book values				
At 31 March 2023	1,684,000	67,993	-	1,751,993
At 31 March 2022	1,012,000	51,248	-	1,063,248

The freehold property known as Brynawel House was revalued on 31st August 2016 by Herbert R. Thomas, Chartered Surveyors, on the basis of open market value, at £650,000 and is included in the accounts at valuation.

The historical cost of this freehold property was £1,108,365 and aggregated depreciation thereon would have been £280,109 had there been no revaluation.

The freehold property known as Pen Y Parc was revalued on 31st August 2017, also by Herbert R. Thomas, Chartered Surveyors, on the basis of open market value at £500,000 and is included in the accounts at valuation.

The historic cost of this freehold property was £755,121 and aggregated depreciation thereon would have been £102,461 had there been no revaluation.

The trustees are not aware of any material changes in the value of the property since the last valuation.

8. Debtors

	2023 £	2022 £
Outstanding fees	181,989	139,959
Accrued Income (Bank Interest)	5,134	-
Prepayments and accrued income	1,303	2,551
	188,426	142,510

..... continued

9. Creditors: amounts falling due within one year	2023 £	2022 £
Charitable activities	17,729	26,952
Other taxes and social security costs	10,768	12,964
Credit Card	256	1,983
Other creditors	9,847	7,316
Deferred income*	302,831	160,667
	341,431	209,882

*Local authorities may enter into a contract to pay Brynawel House up to the equivalent of 16 weeks treatment in advance. The money may be returned subject to specific conditions. Assuming residents will remain in Brynawel House for the full course of treatment, advanced rental income will be applied as above.

Creditors: amounts falling due after more than one year	2023 £	2022 £
WCVA Loan	17,756	20,565
	17,756	20,565

10. Analysis of Net Assets between Funds

	Unrestricted £	Restricted £	Total 2023 £
Tangible Fixed Assets	295,394	1,456,599	1,751,993
Current Assets	266,411	253,650	520,061
Long Term Liabilities	(17,756)	-	(17,756)
	544,049	1,710,249	2,254,298

..... continued

11. Restricted Funds

	At 01/04/22 £	Incoming Resources £	Outgoing Resources £	At 31/03/23 £
NAW property improvements	590,139	-	(7,712)	582,427
RCT/WAG Capital grant (1)	350,262	-	(7,840)	342,422
RCT/WAG Capital grant (2)	92,560	-	(2,160)	90,400
RCT Meadow Lodge purchase and refurbishment	-	695,000	-	695,000
RCT Staff Bonus	-	31,458	(31,458)	-
Total Restricted funds	1,032,961	726,458	(49,170)	1,710,249
Unrestricted funds	326,125	1,076,260	(1,008,336)	394,049
Designated funds*	150,000	-	-	150,000
Total funds	1,509,086	1,802,718	1,057,506	2,254,298

* Funds designated as follows: £50,000 to be used for the development of an aftercare service and £100,000 agreed by Board in September 2022 to be used for development of a detox service.

NAW property improvements - A capital grant of £842,744 was received from the National Assembly of Wales for the purpose of refurbishing Brynawel House in 2007. Further capital grants of £80,618 were received up to 2010 to construct a family therapy centre and tarmac the car park.

RCT/WAG Capital grant (1) - A capital grant of £600,000 was received from Welsh Assembly/Rhondda Cynon Taff County Council for the purpose of purchasing and improving a property known as Pen Y Parc farm in 2010.

RCT/WAG Capital grant (2) - A capital grant of £158,000 was received from WAG in March 2011 for further improvements at Pen Y Parc farm completed in March 2011.

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Statement of Financial Activities
for the year ended 31 March 2023

	2022		2021	
	£	£	£	£
Incoming Resources				
Fee Income		1,032,886		802,284
		1,032,886		802,284
Cost of Care				
Wages and Salaries (including settlement costs)	665,617		642,791	
Resident expenses	68,138		64,043	
Cleaning	3,275		3,300	
		737,030		710,134
Gross profit	29%	295,856	11%	92,150
Operating expenses				
Recruitment	1,078		3,598	
Travel expenses	25,267		11,765	
Audit & Accountancy	4,040		4,020	
Legal & Professional	42,833		27,885	
Training	9,333		2,567	
Subscriptions	13,398		7,044	
Bad debts	-		7,276	
Bank charges	306		267	
Loan interest	233		218	
Premises	125,295		97,317	
General Office Costs	43,523		35,371	
Marketing	13,454		4,617	
Depreciation	41,716		42,069	
		320,476		244,014
		(24,620)		(151,864)
Other operating income				
Grants Received	759,969		92,967	
Donations	2,361		373	
Tuck Shop	241		7,739	
Bank Interest Received	5,326		1,430	
Sundry Income	1,935		2,750	
		769,832		105,259
Operating profit/(loss)	73%	745,212	5%	(46,605)

BRYNAWEL HOUSE ALCOHOL AND DRUG REHABILITATION CENTRE LTD

England & Wales - Charity number 1113952

Accounts

Company Registration number 5708345
Charity Registration number 1113952

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Directors' report and financial statements

for the year ended 31 March 2022

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

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Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Company information

Directors	Dr A Hussain - Chairman P Egan - Chairman Dr J Hard - Joint Vice Chair W Donnelly - Joint Vice Chair (appointed 28 April 2021) S Barbrook (resigned 25 October 2021) T Wallbank (resigned 14 September 2021) J Lenaghan (resigned 28 April 2021) S Gwyn (resigned 10 July 2021) D Jones (appointed 3 August 2021) M Penny (appointed 3 August 2021) M Moore (appointed 3 August 2021) J Hopkins (appointed 3 August 2021, resigned 20 January 2022)
Secretary	M Penny
Executive Director	Sue Gwyn (from 10 July 2021)
Company number	5708345
Charity number	1113952
Registered office	Brynawel House Llanharry Road Llanharan Pontyclun CF72 9RN
Auditors	RH Jeffs and Rowe 27/28 Gelliwastad Road Pontypridd CF37 2BW
Business address	Brynawel House Llanharry Road Llanharan Pontyclun CF72 9RN
Bankers	Lloyds Bank 18 Wyndham Street Bridgend CF31 1EQ
Solicitors	Geldards Dumfries House Dumfries Place Cardiff CF10 3ZF

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Trustees' Annual Report
for the year ended 31 March 2022

Introduction

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 21 - 23 and comply with the Charity's Memorandum and Articles of Association and Statement of Recommended Practice - Accounting and Reporting by Charities.

The Annual report serves the purposes of a trustee's report and a director's report under company law. The trustees confirm that the annual report and financial statements comply with the current statutory requirements of the charitable companies governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015) as amended by update bulletin 1 (effective January 2015).

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Trustees

The Trustees who served the charity during the year 2021/2022 were:

Mr. P. Egan (Chair and Treasurer)
Mrs W.C. Donnelly CBE, (Joint Vice Chair)
Dr. J. Hard (Joint Vice Chair)
Mr. M. Penny (Secretary)
Dr A. Hussain (Immediate Past Chair)
Mrs. M. Moore
Mrs. D. Jones
Mr. J. Lenaghan (Resigned 28.4.2021)
Mr. J. Hopkins (Resigned 20.1.2022)
Miss Sarah Barbrook (Resigned 25.10.2021)
Miss Tamsin Wallbank (Resigned 14.9.2021)

All trustee induction and training is conducted in house and provided by other trustees and the management team. The trustees take full advantage of the guidance provided by the Charity Commission.

The Board of Trustees is responsible for the administration of Brynawel. The Board meets formally on a bi-monthly basis, with other committee and informal contacts and meetings as appropriate. The Charity's Chief Executive is responsible for strategic direction and, aided by the Registered Manager, operational management, attends the Board meetings for most agenda items.

The Board has reviewed the committee structure that undertakes work on behalf of the Board and reports back findings and recommendations: The constituent committees of the Board are Policy Review, Human Resources, Finance and Risk, Health and Safety and Governance. The membership and powers of each committee have been set down and approved by the Board.

Executive Director's Report

Despite working to address and ameliorate so many aspects of the Covid pandemic the charity have continued to deliver a flexible, compassionate and effective service for people requesting rehabilitation.

Key achievements from the last 12 months

- Development of a five-year business plan, with associated business cases
- The establishment of a service user reference group, SURGe, a group of people who have used the service at Brynawel and who meet regularly and contribute to the planning, design, and evaluation of our services.
- Further development of the aftercare service, which provides follow up support for individuals for a full year after they leave Brynawel.
- Work has been completed to improve the design and data reporting functionality of our electronic notes system. This has enabled more statistically informed report writing and accident and incident reporting.
- The development of a new web site.
- The estate in Brynawel has been consistently refreshed and maintained
- The introduction of a targeted social media presence
- The introduction of canine assisted therapy
- Brynawel now provides clinical placement in Brynawel for Nurses and Therapists in training.
- The review and implementation of all policies via the newly established Policy Committee
- Delivery of a dedicated aftercare support programme, for one year post discharge, with a focus on identifying outcomes from treatment and capturing these for a year post discharge, to provide stakeholders with evidence of the efficacy of the Brynawel programme.

Plans for 2022/2023

- The development of pathways and partnerships that will establish a 'Recovery Village' on the existing Brynawel site, providing a wide menu of interventions for an individual's recovery journey.
- The development of a dedicated listening service for carers and significant others of people who have addiction issues.
- The delivery of on-site detoxification for people who are suitable for a detoxification from alcohol in the community.
- The continued provision of a Welsh Centre of Excellence for working with those with people who have alcohol related brain damage.
- The continued development of the aftercare service to provide a focus on obtaining paid and unpaid employment opportunities for people leaving Brynawel.
- The delivery of a menu of online treatment interventions for pre-rehab preparation, rehabilitation, a targeted online rehabilitation program for cocaine users, after-care and ongoing support. This element of service will ensure parity of esteem between acute care and longer-term care. It will also provide services and support for those living in rural communities and families and carers of people who misuse substances.
- Continuing to develop the Training & Development programme for all staff and devising a training dashboard to provide instant reports on compliance.

Whilst considering the charity's many accomplishments and achievements over the past year, I would like to pay tribute to the outstanding commitment of our staff and volunteers, whose kindness, dedication and passion for championing people in their recovery make Brynawel the centre of excellence that it is.

Sue Gwyn
Executive Director

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Trustees' Annual Report
for the year ended 31 March 2022

Chairman's Statement

It gives me great pleasure to report on the work undertaken by Brynawel in it's 47th year of providing care, relief and rehabilitation for people facing problems relating to an addiction.

I feel it is appropriate that I first pay tribute to our staff whose response to the challenges created by the Coronavirus pandemic has been exemplary. Whilst many organisations closed, or took their services online, Brynawel's doors remained open. Our staff remained fully present in work, offering a compassionate, face to face service.

I'd also like to thank our trustees, who have a wealth of expertise and give their time freely. They have been pivotal, with the Executive Director, in developing a range of Board committees that provide a robust governance structure for the charity.

As other organisations closed, we witnessed difficulties for people who were trying to access detoxification, often needed by people before they access rehabilitation. We had a significant waiting list of people who had been granted funding to access Brynawel, but who could not access detoxification. This reduced the number of admissions to Brynawel. It was frustrating to see access to this intervention reduced at such a significant rate.

During the past year we have appointed a new Executive Director and Registered Manager. We have expanded our team with a Psychology Assistant and sessional Neuro Psychologist. We have also worked in partnership with other healthcare professionals, such as an Occupational Therapist and Consultant Psychiatrist to provide a comprehensive response to the health of our clients.

I would particularly like to extend our thanks to colleagues in the National Health Service. Dr GV Price & Partners at Pencoed Medical Practice, whose support of Brynawel has been unwavering, Also the vaccination team in Cwm Taf University Health Board, for working very flexibly in vaccinating our changing client group.

A considerable amount of progress was achieved during the year and I believe that with the commitment and dedication of our staff and Trustees the future looks extremely promising as we all strive to help our clients on the road to recovery.

Paul Egan
Chair
26th August 2022

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Trustees' Annual Report
for the year ended 31 March 2022

Purpose of the Charity

Brynawel House Alcohol & Drug Rehabilitation Centre is one of Wales longest established addictions treatment centres. The service was reconfigured in 2006 to provide a secular approach and Social Leaming Model to the therapeutic programme.

Brynawel provides:

- a 16-week therapy programme, informed by Cognitive Behaviour Therapy (CBT) and Dialectical Behaviour Therapy (DBT). The service also offers Eye Movement Desensitization and Reprocessing Therapy (EMDR), a treatment for Post-Traumatic Stress Disorder (PTSD). Brynawel can treat people with complex needs; co-existing mental health problems and complex trauma. Whilst CBT has an evidence base of some 60 years standing, DBT has emerged in recent years as a gold standard treatment for adults with emotionally unstable personality disorder. Provision of DBT is disparate across health services and individuals themselves have found Brynawel through research and search engines, wishing to access our DBT skills programme.

- specialist rehabilitation for people with Alcohol Related Brain Damage (ARBD),

Aim, Vision, Mission

The objectives and activities of Brynawel House Alcohol and Drug Rehabilitation Ltd fully reflect the purposes that the charity was set up to further. Throughout the process of determining these activities, the trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by Brynawel House Alcohol and Drug Rehabilitation Ltd in determining the activities undertaken by the charity.

Aim

Brynawel's aim is to to help people transform their lives, to free them from the shackles of their addiction and to offer them hope.

Vision

We believe that the right support enables everyone to recover from alcohol, drug and other dependencies.

Mission

To give people the best support, tools and expertise to recover from their dependencies, to change their lives and become the person they want to be.

Objectives and Activities

The objects of the Charity are to protect, preserve and improve the health of the public by the care, relief and rehabilitation of persons challenged by alcohol and other drug dependency, the provision of guidance and support for the families, dependents and carers of persons suffering alcohol dependency and the provision of education for the public in relation to alcohol dependency and related subjects.

People

28 Employees

2 Volunteers

No employees have total benefits over £60k

Activity

In financial year 2021/22 the client profile was as follows:

- 67 admissions
- 16 people admitted identified as female
- 51 people admitted identified as male
- 14 admissions were privately funded, the remainder from local authorities

- 43 people had alcohol use disorder
- 12 people had a drug dependency
- 12 people had both alcohol and drug dependency

Referral source for Local Authorities were as follows:
Blaenau Gwent - 2
Bristol - 7
Caerphilly - 2
Cardiff and Vale - 8
Carmarthen - 2
Ceredigion - 1
Cwm Taf - 9
Denbighshire - 1
Newport - 5
NPT - 4
Pembrokeshire - 8
Powys - 2
Swansea - 6
Torfaen - 6
Wrexham - 1
Other - 3

Financial Review

The total income of Brynawel House during 20/21 was £931,970 (prior year £755,531); total expenditure £830,371 (prior year £771,485), resulting in an overall surplus of £101,599 (prior year deficit £15,954). The surplus consists of an unrestricted surplus of £92,720 and a restricted surplus of £8,879. Please see Note 11 in the accounts for the movements in the restricted funds.

Fee income decreased over the previous year by £55,074 which represents a decrease of approximately 7% and this is understandable considering the issues we faced during the initial stages of the pandemic. However, we were supported by a grant for bed voids from the Welsh Government via RCT, of £80k, for which we are extremely grateful. Towards the end of the financial year, we had almost full occupancy and a waiting list. Total expenditure during this year increased by approximately 8% on the prior year, thus enabling the increased surplus.

Reserves Policy

Brynawel House has established a policy whereby the reserves should be between 3 and 6 months of annual budgeted expenditure. The reserves are required to meet working capital requirements and to cover emergency repairs to any of our five buildings. The Trustees are confident that at this level, it would be able to sustain its current activities and meet its contractual obligations to funders and beneficiaries for the short term in the event of a significant drop in income. In financial terms, the recent year's unrestricted expenditure of £804,250 would indicate a reserve figure of between £201,063 and £402,125. The reserve figure currently held is £512,384 and is therefore well above these parameters and provides Brynawel House with a solid foundation from which to deliver its aims and objectives. The cash flow forecast is monitored bi-monthly against the reserves target.

Statement of Trustees' Responsibilities

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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

-select suitable accounting policies and then apply them consistently;

-observe the methods and principles in the 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; and

-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

Our Auditors are RH Jeffs and Rowe of 27/28 Gelliwastad Road, Pontypridd CF37 2BW. They conducted the audit for 2020-2021 through difficult COVID restrictions and we are extremely grateful for their professionalism during their work.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small entities.

This report was approved by the Trustees on the 13 December 2022 and signed on its behalf by:



Mr. Paul Egan

Chairman

Independent auditors' report to Brynawel House Alcohol and Drug Rehabilitation Centre Ltd, limited by guarantee, under Section 449 of the Companies Act 2006

Opinion

We have audited the financial statements of Brynawel House Alcohol and Drug Rehabilitation Centre Ltd (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, 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 Financial Reporting Standard 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 charitable company's affairs as at 31 March 2022 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; and
- 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 charitable company 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 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) requireus to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report other than the financial statements and our auditor's report thereon. 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.

Independent auditors' report to Brynawel House Alcohol and Drug Rehabilitation Centre Ltd, limited by guarantee, under Section 449 of the Companies Act 2006

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, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within 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 charitable company 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 where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charity has not kept adequate accounting records, 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement the trustees (who are also the directors of the charitable company for the purposes of company law)are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and usingthe going concern basis of accounting unless the trustees either intend to liquidate the charitable company 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:

The extent to which our procedures can detect fraud are vast but not complete as it is not economical or practical to perform a 100% audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditors' report to Brynawel House Alcohol and Drug Rehabilitation Centre Ltd, limited by guarantee, under Section 449 of the Companies Act 2006

Use of our report

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

Robert Thomas BSc FCA
Senior Statutory Auditor
for and on behalf of RH Jeffs and Rowe,
Statutory Auditors & Chartered Accountants
27/28 Gelliwastad Road
Pontypridd
CF37 2BW
19 December 2022

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Statement of Financial Activities
for the year ended 31 March 2022

		£	£	£	£
Income and Endowments		**Unrestricted**	**Restricted**	**2022**	**2021**
Voluntary income:					
Donations and Grants	3	72,583	20,757	93,340	229,696
Investment income:					
Bank interest		1,430	-	1,430	88
Other income:	3	10,489	-	10,489	3,033
Charitable Activities:					
Fee Income		802,284	-	802,284	699,153
Total Incoming Resources		886,786	20,757	907,543	931,970
Expenditure					
Charitable activities	4	907,435	46,713	954,148	830,371
Total Resources Expended		907,435	46,713	954,148	830,371
Movement in total funds for the year:					
Net Incoming (Outgoing) resources	5	(20,649)	(25,956)	(46,605)	101,599
Transfer Between Funds		25,000	(25,000)	-	-
Net Incoming (Outgoing) resources		4,351	(50,956)	(46,605)	101,599
Total Funds brought forward		471,774	1,083,917	1,555,691	1,454,092
Total Funds carried forward		476,125	1,032,961	1,509,086	1,555,691

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Company Registration number 5708345
Balance sheet
as at 31 March 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Tangible assets	7		1,063,247		1,071,553
Current Assets					
Stocks		-		1,128	
Debtors	8	142,511		225,700	
Cash at bank and in hand		533,775		676,087	
		676,286		902,915	
Creditors: amounts falling due within one year	9	(209,882)		(390,527)	
Net Current assets			466,404		512,388
Net Assets			1,529,651		1,583,941
Creditors: amounts falling due after more than one year	9		(20,565)		(28,250)
			1,509,086		1,555,691
The Funds of the Charity					
Unrestricted Funds			326,125		421,774
Restricted Funds	11		1,032,961		1,083,917
Designated Funds	11		150,000		50,000
Total Charity Funds			1,509,086		1,555,691

The notes on pages 15 - 23 form part of these accounts.
The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small entities.

The financial statements were approved by the Trustee Board on 13 December 2022 and signed on its behalf by :-

.....
Mr. P Egan

.....
Mr. M Penny

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Cash flow statement
for the year ended 31 March 2022

	Notes	2022 £	2021 £
Reconciliation of operating (loss)/profit to net cash outflow from operating activities			
Operating (loss)/profit		(46,605)	101,599
Depreciation		42,069	40,394
Decrease in stocks		1,128	(1,128)
Decrease in debtors		83,189	(63,234)
(Decrease) in creditors		(180,645)	306,744
Net cash outflow from operating activities		(100,864)	384,375
Net cash outflow from operating activities		(100,864)	384,375
Grant writedown		(2,500)	-
Capital expenditure		(33,885)	(16,585)
		(137,249)	367,790
Net cash outflow from financing activities			
Reduction in loan balance		(5,063)	-
Financing		-	25,750
Decrease in cash in the year		(142,312)	393,540
Reconciliation of net cash flow to movement in net funds			
Increase / (Decrease) in cash in the year		(142,312)	393,540
Change in net funds resulting from cash flows		-	-
Net funds at 1 April 2021		676,087	282,547
Net funds at 31 March 2022		533,775	676,087

Statutory Information
Brynawel House Alcohol and Drug Rehabilitation Centre Ltd is a charitable company in Wales in the United Kingdom. The registered office is Brynawel House, Llanharry Road, Llanharan, Pontyclun, CF72 9RN. The nature of the charities operations and principal activities is disclosed wihin the Trustees Report.

The financial statements are presented in Sterling (£), the charities functional currency, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1. Accounting policies

1.1. Basis of preparation and assessment of going concern.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity consitutes a public benefit entity as defined by FRS 102.

The Trustees have considered the charity's finances for the coming year and have no concerns or material uncertainities over the going concern status of the charity.

1.2. Taxation
The Charity has no taxable activities.

1.3. Pensions
Employees of the charity are entitled to join a defined contribution "money purchase" scheme. The charity contribution is restricted to the contribution disclosed.

1.4. Deferred income
Grants for which the money has been spent on capital expenditure is deferred to go through the statement of financial activities at the same rate as the asset is expensed.

Client fees received in advance for the following accounting year has been deferred.

..... continued

1.5. Financial instruments

The charity 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.

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

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 trade discounts due.

1.6. Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date.

Distribution Income is taken into account on the date paid into the charity's bank account.

1.7. Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Appeal centre and other fund raising expenditure comprises those costs incurred in attracting voluntary income, including the running of the Cardiff Appeals Centre.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

..... continued

1.8. Fund Accounting

The unrestricted funds of the charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the charity at the discretion of the Management Committee.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions.

1.9. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold Properties	-	2% Straight Line
Fixtures & Fittings	-	25% Straight Line
Motor Vehicles	-	25% Straight Line

2. Company limited by guarantee

Every member of the company undertakes to contribute to the assets of the company, in the event of the company being wound up, such amounts as may be required not exceeding £1.

..... continued

3. **Incoming Resources**	**Total year to 31/03/22 £**	**Total year to 31/03/21 £**
Included within Incoming Resources for the year are:		
Grants & Donations:		
Donations	373	1,309
Grants Received (see below for analysis)	92,967	228,387
	93,340	229,696
Tuck Shop	7,739	1,098
Sundry Income	2,750	1,935
	10,489	3,033
Grants Received:		
Big Lottery Fund	-	10,000
Council COVID Grants	6,987	23,205
HMRC Job Retention Scheme	-	14,440
Lloyds Bank Foundation	25,000	25,000
Moondance Foundation	-	11,756
NHS Staff Bonus	20,757	-
Other	300	5,000
RCT	34,673	80,486
WCVA	5,250	58,500
	92,967	228,387

..... continued

4. Total resources expended

	Basis of Allocation	Voluntary Income	Charitable Activities	Governance	Total year to 31/03/22	Total year to 31/03/21
Costs directly allocated to activities		£	£	£	£	£
Wages and Salaries	Direct	-	451,574	-	451,574	399,386
Recruitment	Direct	-	3,598	-	3,598	710
Travel expenses	Direct	-	11,765	-	11,765	2,997
Resident expenses	Direct	-	64,043	-	64,043	63,906
Training	Direct	-	2,567	-	2,567	6,188
Cleaning	Direct	-	3,300	-	3,300	5,323
Subscriptions	Direct	-	7,044	-	7,044	3,126
Bad debts	Direct	-	7,276	-	7,276	-
		-	551,167	-	551,167	481,636
Support costs allocated to activities						
Salary Costs	Staff Time	3,554	138,589	35,536	177,679	137,849
Settlement costs	Direct	-	13,538	-	13,538	30,461
Audit & Accountancy	Direct	-	-	4,020	4,020	4,000
Legal & Professional	Direct	-	-	27,885	27,885	8,232
Premises	Floor	973	92,451	3,893	97,317	93,923
General Office Costs	Usage	354	33,602	1,415	35,371	32,608
Marketing	Usage	323	4,155	139	4,617	887
Bank Charges & Interest	Direct	-	267	-	267	381
Loan interest	Direct	-	218	-	218	-
Depreciation	Usage	841	39,966	1,262	42,069	40,394
		6,045	322,786	74,150	402,981	348,735
		6,045	873,953	74,150	954,148	830,371

Support costs are allocated on the following basis:

	Voluntary	Charitable	Governance
Premises	1%	95%	4%
General Office Costs	1%	95%	4%
Marketing	7%	90%	3%
Depreciation	2%	95%	3%
Salary Costs	2%	78%	20%

5. Net Incoming (Outgoing)/Resources

This is stated after charging/(crediting):	Total year to 31/03/22 £	Total year to 31/03/21 £
Depreciation	42,069	40,394
Auditors Remuneration	4,020	4,000

..... continued

6. Staff Costs

	Total year to 31/03/22 £	Total year to 31/03/21 £
Staff costs during the year comprised of the following:		
Staff Salaries	578,519	493,337
Settlement Costs	13,538	30,461
Employers National Insurance	41,207	35,539
Employers Pension Costs	9,527	8,359
	642,791	567,696

The average number of full time and full time equivalent employees during the year amounted to 21 (2021 :19), and can be analysed as follows:

Senior Management	3	3
Administration	2	1
Support Workers	9	7
Kitchen	3	3
Therapy	3	4
Maintenance (included in different category last year)	1	-

No employee was paid £60,000 or more during the year.(2021 :nil)

The trustees received no remuneration or benefits in connection with the performance of their duties

..... continued

7. Tangible fixed assets

	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost or Valuation				
At 1 April 2021	1,150,000	200,684	30,660	1,381,344
Additions	-	33,885	-	33,885
At 31 March 2022	1,150,000	234,569	30,660	1,415,229
Depreciation				
At 1 April 2021	115,000	164,131	30,660	309,791
Charge for the year	23,000	19,191	-	42,191
At 31 March 2022	138,000	183,322	30,660	351,982
Net book values				
At 31 March 2022	1,012,000	51,247	-	1,063,247
At 31 March 2021	1,035,000	36,553	-	1,071,553

The freehold property known as Brynawel House was revalued on 31st August 2016 by Herbert R. Thomas, Chartered Surveyors, on the basis of open market value, at £650,000 and is included in the accounts at valuation.

The historical cost of this freehold property was £1,108,365 and aggregated depreciation thereon would have been £280,109 had there been no revaluation.

The freehold property known as Pen Y Parc was revalued on 31st August 2017, also by Herbert R. Thomas, Chartered Surveyors, on the basis of open market value at £500,000 and is included in the accounts at valuation.

The historic cost of this freehold property was £755,121 and aggregated depreciation thereon would have been £102,461 had there been no revaluation.

The trustees are not aware of any material changes in the value of the property since the last valuation.

8. Debtors

	2022 £	2021 £
Outstanding fees	139,959	224,370
Prepayments	2,552	1,330
	142,511	225,700

..... continued

9. Creditors: amounts falling due within one year	2022 £	2021 £
Charitable activities	26,952	11,380
Other taxes and social security costs	12,964	10,478
Credit Card	1,983	-
Other creditors	7,316	35,512
Deferred income*	160,667	333,157
	209,882	390,527

*Local authorities may enter into a contract to pay Brynawel House up to the equivalent of 16 weeks treatment in advance. The money may be returned subject to specific conditions. Assuming residents will remain in Brynawel House for the full course of treatment, advanced rental income will be applied as above.

Creditors: amounts falling due after more than one year	2022 £	2021 £
WCVA Loan	20,565	25,750
National Lottery Grant	-	2,500
	20,565	28,250

10. Analysis of Net Assets between Funds	Unrestricted £	Restricted £	Total 2022 £
Tangible Fixed Assets	283,937	779,310	1,063,247
Current Assets	207,008	259,395	466,403
Long Term Liabilities	(20,565)	-	(20,565)
	470,380	1,038,705	1,509,085

..... continued

11. Restricted Funds

	At 01/04/21	Incoming Resources	Outgoing Resources	Transfers	At 31/03/22
	£	£	£		£
NAW property improvements	597,851	-	(7,712)	-	590,139
RCT/WAG Capital grant (1)	358,102	-	(7,840)		350,262
RCT/WAG Capital grant (2)	94,720	-	(2,160)	-	92,560
National Lottery Capital grant (2018)	2,500	-	(2,500)	-	-
Big Lottery Grant - Winter activities	5,744	-	(5,744)	-	-
Lloyds Foundation Grant (2021)	25,000	-	-	(25,000)	-
NHS Staff Bonus	-	20,757	(20,757)	-	-
Total Restricted funds	1,083,917	20,757	(46,713)	(25,000)	1,032,961
Unrestricted funds	421,774	886,786	(907,435)	75,000	326,125
Designated funds*	50,000	-	-	100,000	150,000
Total funds	1,555,691	907,543	954,148	-	1,509,086

* Funds designated as follows: £50,000 to be used for the development of an aftercare service and £100,000 agreed by Board in September 2022 to be used for development of a detox service.

NAW property improvements - A capital grant of £842,744 was received from the National Assembly of Wales for the purpose of refurbishing Brynawel House in 2007. Further capital grants of £80,618 were received up to 2010 to construct a family therapy centre and tarmac the car park.

RCT/WAG Capital grant (1) - A capital grant of £600,000 was received from Welsh Assembly/Rhondda Cynon Taff County Council for the purpose of purchasing and improving a property known as Pen Y Parc farm in 2010.

RCT/WAG Capital grant (2) - A capital grant of £158,000 was received from WAG in March 2011 for further improvements at Pen Y Parc farm completed in March 2011.

	2022		2021	
	£	£	£	£
Incoming Resources				
Fee Income		802,284		699,153
		802,284		699,153
Cost of Care				
Wages and Salaries (including settlement costs)	642,791		567,696	
Resident expenses	64,043		63,906	
Cleaning	3,300		5,323	
		710,134		636,925
		92,150		
Gross profit	23%	92,150	9%	62,228
Operating expenses				
Recruitment	3,598		710	
Travel expenses	11,765		2,997	
Audit & Accountancy	4,020		4,000	
Legal & Professional	27,885		8,232	
Training	2,567		6,188	
Subscriptions	7,044		3,126	
Bank charges	267		381	
Premises	97,317		93,923	
General Office Costs	35,371		32,608	
Marketing	4,617		887	
Depreciation	42,069		40,394	
		236,520		193,446
		(144,370)		(131,218)
Other operating income				
Grants Received	92,967		228,387	
Donations	373		1,309	
Tuck Shop	7,739		1,098	
Bank Interest Received	1,430		88	
Sundry Income	2,750		1,935	
		105,259		232,817
Operating (loss)/profit	5%	(39,111)	16%	101,599

BRYNAWEL HOUSE ALCOHOL AND DRUG REHABILITATION CENTRE LTD

England & Wales - Charity number 1113952

Accounts

Company Registration number 5708345
Charity Registration number 1113952

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Directors' report and financial statements

for the year ended 31 March 2021

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

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Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Company information

Directors	Dr A Hussain - Chairman P Egan S Barbrook T Wallbank J Hard J Lenaghan S Murphy (resigned 17 June) M Phinnemore (resigned 26 January) S Gwyn (appointed 30 March)
Secretary	J Champney-Smith
CEO	Carol Daly
Company number	5708345
Charity number	1113952
Registered office	Brynawel House Llanharry Road Llanharan Pontyclun CF72 9RN
Auditors	RH Jeffs and Rowe 27/28 Gelliwastad Road Pontypridd CF37 2BW
Business address	Brynawel House Llanharry Road Llanharan Pontyclun CF72 9RN
Bankers	Lloyds Bank 18 Wyndham Street Bridgend CF31 1EQ
Solicitors	Geldards Dumfries House Dumfries Place Cardiff CF10 3ZF

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Trustees' Annual Report
for the year ended 31 March 2021

Introduction

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 21 - 23 and comply with the Charity's Memorandum and Articles of Association and Statement of Recommended Practice - Accounting and Reporting by Charities.

The Annual report serves the purposes of a trustee's report and a director's report under company law. The trustees confirm that the annual report and financial statements comply with the current statutory requirements of the charitable companies governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015) as amended by update bulletin 1 (effective January 2015).

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

Trustees

The Trustees who served the charity during the year 2020/2021 were:

Dr. A Hussain (Chairman)
Mr. J Champney-Smith (Secretary)
Miss S Barbrook
Mr. J Lenaghan
Mr. P Egan (Treasurer)
Ms. M Phinnemore (resigned 26 January 2021)
Ms. T Wallbank
Ms. S Murphy (resigned 27 July 2020)
Ms. S Gwyn (appointed 30 March 2021)

All trustee induction and training is conducted in house and provided by other trustees and the management team. The trustees take full advantage of the guidance provided by the Charity Commission.

The Board of Trustees is responsible for the administration of Brynawel. The Board meets formally on a bi-monthly basis, with other committee and informal contacts and meetings as appropriate. The Charity's Chief Executive is responsible for strategic direction and, aided by the Registered Manager, operational management, attends the Board meetings for most agenda items.

The Board has reviewed the committee structure that undertakes work on behalf of the Board and reports back findings and recommendations: The constituent committees of the Board are Policy Review, Human Resources, Finance and Risk, Health and Safety and Governance. The membership and powers of each committee have been set down and approved by the Board.

Chairman's Statement

It gives me great pleasure to report on the charity's work undertaken in this, the 44th year of Brynawel's existence and to highlight the many achievements which have helped individuals to live a life free from dependency.

This year has been particularly challenging in the context of the Covid 19 pandemic. Brynawel has continued to offer rehabilitation services throughout the pandemic and the commitment of the staff, who maintained services throughout, was an inspiration. Brynawel was delighted to welcome a new patron, Huw Irranca Davies, Member of the Senedd.

During the past year we were grateful to receive a grant from the Lloyd's Bank Foundation, which has enabled us to start a resettlement service, for those people leaving Brynawel after completing the rehabilitation programme. This funding enables us to work with people for up to one year after they leave Brynawel. The funding will also enable our therapy team to network with further education providers to offer placements for therapists in training.

Our highly skilled Board of Trustees have also, throughout the year, supported Brynawel with all the due diligence required under charity commission governance and it would be fitting to sincerely thank them. During the year Trustees Sarah Murphy, Melys Phinnemore and Jeff Champney Smith, resigned. We thank them for their contribution.

As always, I acknowledge the remarkable work done by the staff team in Brynawel. They have worked tirelessly during the past year, under unique and difficult circumstances, to ensure we continue to deliver a gold standard rehabilitation service to users of our service and offer hope to those that seek recovery.

Dr Altaf Hussain
Chairman
Date: 5th December 2021

Purpose of the Charity

The objectives and activities of Brynawel House Alcohol and Drug Rehabilitation Ltd fully reflect the purposes that the charity was set up to further. Throughout the process of determining these activities, the trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by Brynawel House Alcohol and Drug Rehabilitation Ltd in determining the activities undertaken by the charity.

Objectives and Activities

The charities mission is to:

- Offer opportunities to clients to reduce the harmful behaviour associated with problematic use of alcohol and other drugs;
- To support clients who have chosen to achieve recovery over dependence on alcohol or drugs;
- Develop individual resilience through aftercare support
- To encourage engagement in meaningful activity: employment, voluntary work or education as a client focus.

The objects of the Charity are to protect, preserve and improve the health of the public by the care, relief and rehabilitation of persons challenged by alcohol and other drug dependency, the provision of guidance and support for the families, dependents and carers of persons supporting people with alcohol and other drug dependency.

Developments supporting the objectives

Residential rehabilitation

Brynawel House Alcohol and Drug Rehabilitation Centre is a secular twenty bed residential rehabilitation centre whose aim is the treatment and rehabilitation of people with dependencies.

Brynawel House Alcohol & Drug Rehabilitation Centre is one of Wales longest established addictions treatment centres. The service was reconfigured in 2006 to provide a secular approach and Social Leaming Model.

Brynawel provides:

- a 16-week therapy programme, informed by Cognitive Behaviour Therapy (CBT) and Dialectical Behaviour Therapy (DBT). The service also offers Eye Movement Desensitization and Reprocessing Therapy (EMDR), a treatment for Post-Traumatic Stress Disorder (PTSD). Essentially Brynawel can treat people with complex needs; co-existing mental health problems and complex trauma. Whilst CBT has an evidence base of some 60 years standing, DBT has emerged in recent years as a gold standard treatment for adults with emotionally unstable personality disorder. Provision of DBT is disparate across health services and individuals themselves have found Brynawel through research and search engines, wishing to access our DBT skills programme.

- specialist rehabilitation for people with Alcohol Related Brain Damage (ARBD)

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Trustees' Annual Report
for the year ended 31 March 2021

Overview

This has been a challenging year for Brynawel due to the global pandemic. Due to the nature of our work, staff were unable to work from home. At periods of low occupancy some staff were furloughed for brief periods. Our average occupancy prior to the pandemic exceeded 80%. However, during 2020/21 we have experienced greater void numbers as there were fewer referrals from Local Authorities as many community services were minimal due to COVID restrictions. We have been grateful for the support from the Welsh Government hardship fund, who provided financial support during periods when our average monthly occupancy fell below 75%.

The main achievements of the year were

- Further development of a Board structure with constituent committees that ensured robust governance and oversight of the charity.
- The development of a clear quality assurance framework for the organisation
- The recruitment of additional Trustees to broaden the experience and skills of the Board.
- The development of a robust strategic plan
- The establishment of an independent Chair to develop a service user reference group
- The wellbeing of all clients was maintained during the pandemic

Future Plans

The charity's focus is to ensure that Brynawel continues to be at the forefront of originations delivering high quality and effective rehabilitation.

The charity aims to further develop the quality and evidence base of the ARBD program.

The business plan for 2021-2026 includes five strategic objectives to support the growth and development plans for Brynawel.

- To continue to develop our core therapeutic program, whilst exploring opportunities for taking treatment on line, including prehab provision
- The development of on-site detoxification facilities
- To increase our capacity for treating clients with Alcohol Related Brain Damage; this includes the development of a wider multi-disciplinary staff team
- To offer structured levels of support for clients following discharge, including outpatient therapy, structure resettlement and routes to accommodation
- To expand the opportunity for clinical placement in Brynawel for Nurses, Allied Health Professionals and psychologists in training.

Performance

Brynawel treated 93 people during the year. As previously highlighted, our occupancy reduced to below 55% at one point, due to the global effect of the Covid pandemic.

The main challenges Brynawel faced were a reduction in referrals. Many clients who required detoxification prior to admission to rehabilitation were unable to obtain this intervention. Many community services reduced their service provision, including home detoxification services and admitting people to residential rehabilitation facilities.

Primary substance

Brynawel House continues to receive most referrals for people who are primary alcohol users, with 55% of referrals for alcohol compared to 45% of referrals for primary drug use, the majority being opiates and/or cocaine.

Gender
54% of people self-identifying as male and 46% self-identifying as female.

The age ranges of admissions are as follows:
4% of clients were aged 18-24, 16% were aged 25-34, 33% were aged 35-44, 31% were aged 45-54 and 16% were aged 55-64.

Referral routes
The highest number of admissions, 73%, came through Local Authority funded pathways, with private, self-funded routes at 27% of admissions. 76% of local authority referrals were from Wales.

Our main activities and who we benefit are described below. All our charitable activities have been focused on the treatment of alcohol and other drug misuse and the prevention of alcohol and other drug misuse and are undertaken to further our charitable purposes for the public benefit.

Organisational Structure

CEO/RM
- Strategy & Planning
- Minimum Standards
- Governance
- Quality Assurance

Head of Therapies
- Supervision of Therapists
- Supervision of Trainees
- Development of Treatment Programme
- Development of Links with Universities
- After Care Treatment
- Training Programme for Staff

Recovery Manager
- Staff Supervision
- Clinical Systems
- HR Function (Capability, RTW etc.)
- Lead Coordination of Training
- Quality Assurance

Facilities & Estates
- Health & Safety
- Catering
- Estates Work and Schedule
- IT
- Staff Roster

Client Flow
- Enquiries
- Assessment
- Demand

- Capacity MGT
- Occupancy Reporting
- Ensuring Clients Arrive with Meds etc.

Finance & Business Administrator

- Recruitment
- Contacts
- Payroll
- Invoicing & Receipts
- Finance
- Volunteer Checks
- Providing Secretariat to Board

Financial Review

The total income of Brynawel House during 20/21 was £931,970 (prior year £755,531); total expenditure £830,371 (prior year £771,485), resulting in an overall surplus of £101,599 (prior year deficit £15,954). The surplus consists of an unrestricted surplus of £92,720 and a restricted surplus of £8,879. Please see Note 11 in the accounts for the movements in the restricted funds.

Fee income decreased over the previous year by £55,074 which represents a decrease of approximately 7% and this is understandable considering the issues we faced during the initial stages of the pandemic. However, we were supported by a grant for bed voids from the Welsh Government via RCT, of £80k, for which we are extremely grateful. Towards the end of the financial year, we had almost full occupancy and a waiting list. Total expenditure during this year increased by approximately 8% on the prior year, thus enabling the increased surplus.

Reserves Policy

Brynawel House has established a policy whereby the reserves should be between 3 and 6 months of annual budgeted expenditure. The reserves are required to meet working capital requirements and to cover emergency repairs to any of our five buildings. The Trustees are confident that at this level, it would be able to sustain its current activities and meet its contractual obligations to funders and beneficiaries for the short term in the event of a significant drop in income. In financial terms, the recent year's unrestricted expenditure of £804,250 would indicate a reserve figure of between £201,063 and £402,125. The reserve figure currently held is £512,384 and is therefore well above these parameters and provides Brynawel House with a solid foundation from which to deliver its aims and objectives. The cash flow forecast is monitored bi-monthly against the reserves target.

Statement of Trustees' Responsibilities

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

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

-select suitable accounting policies and then apply them consistently;

-observe the methods and principles in the 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; and

-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

Our Auditors are RH Jeffs and Rowe of 27/28 Gelliwastad Road, Pontypridd CF37 2BW. They conducted the audit for 2020-2021 through difficult COVID restrictions and we are extremely grateful for their professionalism during their work.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small entities.

This report was approved by the Trustees on the 7 December 2021 and signed on its behalf by:



Dr Altaf Hussain

Chairman

Independent auditors' report to Brynawel House Alcohol and Drug Rehabilitation Centre Ltd, limited by guarantee, under Section 449 of the Companies Act 2006

Opinion

We have audited the financial statements of Brynawel House Alcohol and Drug Rehabilitation Centre Ltd (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, 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 Financial Reporting Standard 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 charitable company's affairs as at 31 March 2021 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; and
- 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 charitable company 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 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) requireus to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report other than the financial statements and our auditor's report thereon. 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.

Independent auditors' report to Brynawel House Alcohol and Drug Rehabilitation Centre Ltd, limited by guarantee, under Section 449 of the Companies Act 2006

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, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within 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 charitable company 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 where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charity has not kept adequate accounting records, 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement the trustees (who are also the directors of the charitable company for the purposes of company law)are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and usingthe going concern basis of accounting unless the trustees either intend to liquidate the charitable company 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:

The extent to which our procedures can detect fraud are vast but not complete as it is not economical or practical to perform a 100% audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditors' report to Brynawel House Alcohol and Drug Rehabilitation Centre Ltd, limited by guarantee, under Section 449 of the Companies Act 2006

Use of our report

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



Robert Thomas BSc FCA
Senior Statutory Auditor
for and on behalf of RH Jeffs and Rowe,
Statutory Auditors & Chartered Accountants
27/28 Gelliwastad Road
Pontypridd
CF37 2BW
17 December 2021

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Statement of Financial Activities
for the year ended 31 March 2021

		£	£	£	£
Income and Endowments		**Unrestricted**	**Restricted**	**2021**	**2020**
Voluntary income:					
Donations and Grants	3	194,696	35,000	229,696	647
Investment income:					
Bank interest		88	-	88	125
Other income:	3	3,033	-	3,033	532
Charitable Activities:					
Fee Income		699,153	-	699,153	754,227
Total Incoming Resources		896,970	35,000	931,970	755,531
Expenditure					
Charitable activities	4	804,250	26,121	830,371	771,485
Total Resources Expended		804,250	26,121	830,371	771,485
Movement in total funds for the year:					
Net Incoming (Outgoing) resources	5	92,720	8,879	101,599	(15,954)
Total Funds brought forward		379,054	1,075,038	1,454,092	1,470,046
Total Funds carried forward		471,774	1,083,917	1,555,691	1,454,092

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Company Registration number 5708345
Balance sheet
as at 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Tangible assets	7		1,071,553		1,095,362
Current Assets					
Stocks		1,128		-	
Debtors	8	225,700		162,464	
Cash at bank and in hand		676,087		282,547	
		902,915		445,011	
Creditors: amounts falling due within one year	9	(390,527)		(83,781)	
Net Current assets			512,388		361,230
Net Assets			1,583,941		1,456,592
Creditors: amounts falling due after more than one year	9		(28,250)		(2,500)
			1,555,691		1,454,092
The Funds of the Charity					
Unrestricted Funds			421,774		329,054
Restricted Funds	11		1,083,917		1,075,038
Designated Funds	11		50,000		50,000
Total Charity Funds			1,555,691		1,454,092

The notes on pages 15 - 23 form part of these accounts.
The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small entities.

The financial statements were approved by the Trustee Board on 7 December 2021 and signed on its behalf by :-

.....
Mr. P Egan

.....
Dr. A Hussain

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Cash flow statement
for the year ended 31 March 2021

	Notes	2021 £	2020 £
Reconciliation of operating profit/(loss) to net cash inflow from operating activities			
Operating profit/(loss)		101,599	(15,954)
Depreciation		40,394	43,894
(Increase) in stocks		(1,128)	-
(Increase) in debtors		(63,234)	12,330
Increase in creditors		306,744	(61,701)
Net cash inflow from operating activities		384,375	(21,431)
Cash flow statement			
Net cash inflow from operating activities		384,375	(21,431)
Grant writedown		-	(2,500)
Capital expenditure		(16,585)	(17,304)
		367,790	(41,235)
Financing		25,750	-
Increase in cash in the year		393,540	(41,235)
Reconciliation of net cash flow to movement in net funds			
Increase / (Decrease) in cash in the year		393,540	(41,235)
Change in net funds resulting from cash flows		-	-
Net funds at 1 April 2020		282,547	323,782
Net funds at 31 March 2021		676,087	282,547

Statutory Information
Brynawel House Alcohol and Drug Rehabilitation Centre Ltd is a charitable company in Wales in the United Kingdom. The registered office is Brynawel House, Llanharry Road, Llanharan, Pontyclun, CF72 9RN. The nature of the charities operations and principal activities is disclosed wihin the Trustees Report.

The financial statements are presented in Sterling (£), the charities functional currency, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1. Accounting policies

1.1. Basis of preparation and assessment of going concern.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity consitutes a public benefit entity as defined by FRS 102.

The Trustees have considered the charity's finances for the coming year and have no concerns or material uncertainities over the going concern status of the charity.

1.2. Taxation
The Charity has no taxable activities.

1.3. Pensions
Employees of the charity are entitled to join a defined contribution "money purchase" scheme. The charity contribution is restricted to the contribution disclosed.

1.4. Deferred income
Grants for which the money has been spent on capital expenditure is deferred to go through the statement of financial activities at the same rate as the asset is expensed.

Client fees received in advance for the following accounting year has been deferred.

..... continued

1.5. Financial instruments

The charity 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.

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

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 trade discounts due.

1.6. Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date.

Distribution Income is taken into account on the date paid into the charity's bank account.

1.7. Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Appeal centre and other fund raising expenditure comprises those costs incurred in attracting voluntary income, including the running of the Cardiff Appeals Centre.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

..... continued

1.8. Fund Accounting

The unrestricted funds of the charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the charity at the discretion of the Management Committee.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions.

1.9. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold Properties	-	2% Straight Line
Fixtures & Fittings	-	25% Straight Line
Motor Vehicles	-	25% Straight Line

2. Company limited by guarantee

Every member of the company undertakes to contribute to the assets of the company, in the event of the company being wound up, such amounts as may be required not exceeding £1.

..... continued

3. Incoming Resources

	Total year to 31/03/21 £	Total year to 31/03/20 £
Included within Incoming Resources for the year are:		
Grants & Donations:		
Donations	1,309	647
Grants Received (see below for analysis)	228,387	-
	229,696	647
Tuck Shop	1,098	500
Sundry Income	1,935	32
	3,033	532
Grants Received:		
Big Lottery Fund	10,000	-
Council COVID Grants	23,205	
HMRC Job Retention Scheme	14,440	-
Lloyds Bank Foundation	25,000	-
Moondance Foundation	11,756	-
Other	5,000	-
RCT Resilience Grants	80,486	-
WCVA	58,500	-
	67,415	-

Notes to the financial statements for the year ended 31 March 2021

..... continued

4. Total resources expended

	Basis of Allocation	Voluntary Income	Charitable Activities	Governance	Total year to 31/03/21	Total year to 31/03/20
		£	£	£	£	£
Costs directly allocated to activities						
Wages and Salaries	Direct	-	399,386	-	399,386	355,593
Recruitment	Direct	-	710	-	710	1,158
Travel expenses	Direct	-	2,997	-	2,997	10,838
Resident expenses	Direct	-	63,906	-	63,906	82,803
Training	Direct	-	6,188	-	6,188	3,910
Cleaning	Direct	-	5,323	-	5,323	7,394
Subscriptions	Direct	-	3,126	-	3,126	2,591
		-	481,636	-	481,636	464,287
Support costs allocated to activities						
Salary Costs	Staff Time	2,757	107,522	27,570	137,849	125,746
Settlement costs	Direct	-	30,461	-	30,461	-
Audit & Accountancy	Direct	-	-	4,000	4,000	4,060
Legal & Professional	Direct	-	-	8,232	8,232	15,227
Premises	Floor	939	89,227	3,757	93,923	87,685
General Office Costs	Usage	326	30,978	1,304	32,608	29,626
Marketing	Usage	62	798	27	887	848
Bank Charges & Interest	Direct	-	381	-	381	112
Depreciation	Usage	808	38,374	1,212	40,394	43,894
		4,892	297,741	46,102	348,735	307,198
		4,892	779,377	46,102	830,371	771,485

Support costs are allocated on the following basis:

	Voluntary	Charitable	Governance
Premises	1%	95%	4%
General Office Costs	1%	95%	4%
Marketing	7%	90%	3%
Depreciation	2%	95%	3%
Salary Costs	2%	78%	20%

5. Net Incoming (Outgoing)/Resources

This is stated after charging/(crediting):	Total year to 31/03/21 £	Total year to 31/03/20 £
Depreciation	40,394	43,894
Auditors Remuneration	4,000	4,060

..... continued

6. Staff Costs

	Total year to 31/03/21 £	Total year to 31/03/20 £
Staff costs during the year comprised of the following:		
Staff Salaries	498,454	433,588
Settlement Costs	30,461	-
Employers National Insurance	29,611	18,317
Employers Pension Costs	9,170	29,434
	567,696	481,339

The average number of full time and full time equivalent employees during the year amounted to 19 (2020 :17), and can be analysed as follows:

Senior Management	3	2
Administration	1	1
Support Workers	7	8
Kitchen	3	3
Therapy	4	3
Maintenance (included in different category last year)	1	-

No employee was paid £60,000 or more during the year.(2020 :nil)

The trustees received no remuneration or benefits in connection with the performance of their duties

..... continued

7. Tangible fixed assets

	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost or Valuation				
At 1 April 2020	1,150,000	189,012	30,660	1,369,672
Additions	-	16,585	-	16,585
Disposals	-	(4,912)	-	(4,912)
At 31 March 2021	1,150,000	200,685	30,660	1,381,345
Depreciation				
At 1 April 2020	92,000	153,565	28,745	274,310
On disposals	-	(4,912)	-	(4,912)
Charge for the year	23,000	15,479	1,915	40,394
At 31 March 2021	115,000	164,132	30,660	309,792
Net book values				
At 31 March 2021	1,035,000	36,553	-	1,071,553
At 31 March 2020	1,058,000	35,447	1,915	1,095,362

The freehold property known as Brynawel House was revalued on 31st August 2016 by Herbert R. Thomas, Chartered Surveyors, on the basis of open market value, at £650,000 and is included in the accounts at valuation.

The historical cost of this freehold property was £1,108,365 and aggregated depreciation thereon would have been £280,109 had there been no revaluation.

The freehold property known as Pen Y Parc was revalued on 31st August 2017, also by Herbert R. Thomas, Chartered Surveyors, on the basis of open market value at £500,000 and is included in the accounts at valuation.

The historic cost of this freehold property was £755,121 and aggregated depreciation thereon would have been £102,461 had there been no revaluation.

The trustees are not aware of any material changes in the value of the property since the last valuation.

8. Debtors

	2021 £	2020 £
Outstanding fees	224,370	160,368
Prepayments	1,330	2,096
	225,700	162,464

..... continued

9. Creditors: amounts falling due within one year	2021 £	2020 £
Charitable activities	11,380	13,528
Other taxes and social security costs	10,478	9,940
Other creditors	35,512	7,017
Deferred income*	333,157	53,296
	390,527	83,781

*Local authorities may enter into a contract to pay Brynawel House up to the equivalent of 16 weeks treatment in advance. The money may be returned subject to specific conditions. Assuming residents will remain in Brynawel House for the full course of treatment, advanced rental income will be applied as above.

Creditors: amounts falling due after more than one year	2021 £	2020 £
Lloyds Bank Loan	25,750	-
National Lottery Grant	2,500	2,500
	28,250	2,500

10. Analysis of Net Assets between Funds	Unrestricted £	Restricted £	Total 2021 £
Tangible Fixed Assets	272,031	799,522	1,071,553
Current Assets	199,743	312,645	512,388
Long Term Liabilities	-	(28,250)	(28,250)
	471,774	1,083,917	1,555,691

..... continued

11. Restricted Funds

	At 01/04/20 £	Incoming Resources £	Outgoing Resources £	At 31/03/21 £
NAW property improvements	605,563	-	(7,712)	597,851
RCT/WAG Capital grant (1)	365,942	-	(7,840)	358,102
RCT/WAG Capital grant (2)	96,880	-	(2,160)	94,720
WAG Capital grant (2015)	-	-	-	-
WAG Capital grant (2017)	1,653	-	(1,653)	-
National Lottery Capital grant (2018)	5,000	-	(2,500)	2,500
Big Lottery Grant - Winter activities	-	10,000	(4,256)	5,744
Lloyds Foundation Grant (2021)	-	25,000	-	25,000
Total Restricted funds	1,075,038	35,000	(26,121)	1,083,917
Unrestricted funds	329,054	896,970	(804,250)	421,774
Designated funds*	50,000	-	-	50,000
Total funds	1,454,092	931,970	830,371	1,555,691

* Funds designated to be used for the development of an aftercare service

NAW property improvements - A capital grant of £842,744 was received from the National Assembly of Wales for the purpose of refurbishing Brynawel House in 2007. Further capital grants of £80,618 were received up to 2010 to construct a family therapy centre and tarmac the car park.

RCT/WAG Capital grant (1) - A capital grant of £600,000 was received from Welsh Assembly/Rhondda Cynon Taff County Council for the purpose of purchasing and improving a property known as Pen Y Parc farm in 2010.

RCT/WAG Capital grant (2) - A capital grant of £158,000 was received from WAG in March 2011 for further improvements at Pen Y Parc farm completed in March 2011.

Brynawel House Alcohol and Drug Rehabilitation Centre Ltd
Company limited by guarantee

Statement of Financial Activities
for the year ended 31 March 2021

	2020		2019	
	£	£	£	£
Incoming Resources				
Fee Income		699,153		754,227
		699,153		754,227
Cost of Care				
Wages and Salaries (including settlement costs)	567,696		481,339	
Resident expenses	63,906		82,803	
Cleaning	5,323		7,394	
		636,925		571,536
		62,228		
Gross profit	18%	62,228	24%	182,691
Operating expenses				
Recruitment	710		1,158	
Travel expenses	2,997		10,838	
Audit & Accountancy	4,000		4,060	
Legal & Professional	8,232		15,227	
Training	6,188		3,910	
Subscriptions	3,126		2,591	
Bank charges	381		112	
Premises	93,923		87,685	
General Office Costs	32,608		29,626	
Marketing	887		848	
Depreciation	40,394		43,894	
		193,446		199,949
		(131,218)		(17,258)
Other operating income				
Grants Received	228,387		-	
Donations	1,309		647	
Tuck Shop	1,098		500	
Bank Interest Received	88		125	
Sundry Income	1,935		32	
		232,817		1,304
Operating profit/(loss)	16%	101,599	1%	(15,954)