

**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**

**Contents**

|                                   | <b>Page</b>    |
|-----------------------------------|----------------|
| Trustees' annual report           | <b>1 - 7</b>   |
| Auditors' report                  | <b>9 - 11</b>  |
| Statement of Financial Activities | <b>11</b>      |
| Balance sheet                     | <b>13</b>      |
| Cash flow statement               | <b>14</b>      |
| Notes to the financial statements | <b>15 - 22</b> |

**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 &<br>Business address | Brynawel House<br>Llanharry Road<br>Llanharan<br>Pontyclun<br>CF72 9RN |                  |  |
| Auditors                                | RH Jeffs and Rowe<br>27/28 Gelliwastad Road<br>Pontypridd<br>CF37 2BW  |                  |  |
| Bankers                                 | Lloyds Bank<br>18 Wyndham Street<br>Bridgend<br>CF31 1EQ               |                  |  |
| Solicitors                              | Geldards<br>Dumfries House<br>Dumfries Place<br>Cardiff<br>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.

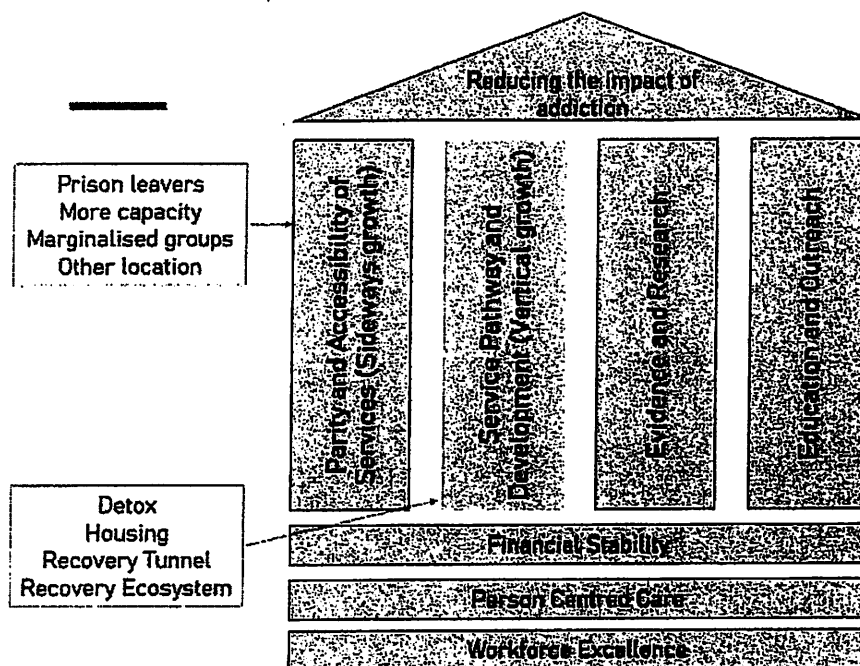
To ensure service excellence, we are investing in workforce development, clinical leadership, and continuous learning, with a commitment to remain at the forefront of innovation in addiction treatment. -

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

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

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



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

- 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.

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

**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.

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

**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.

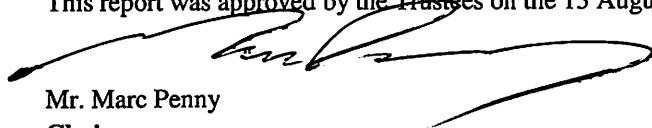
The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves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

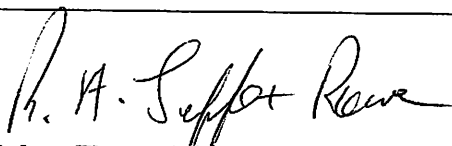
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**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**

|  |   | £                | £                | £                | £                |
|--|---|------------------|------------------|------------------|------------------|
|  |   | Unrestricted     | Restricted       | 2025             | 2024             |
| <b>Income and Endowments</b>                 |   |                  |                  |                  |                  |
| 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        |
| <b>Total Incoming Resources</b>              |   | <u>1,345,723</u> | <u>-</u>         | <u>1,345,723</u> | <u>1,307,396</u> |
| <b>Expenditure</b>                           |   |                  |                  |                  |                  |
| Charitable activities                        | 4 | 1,310,141        | 17,712           | 1,327,853        | 1,274,798        |
| <b>Total Resources Expended</b>              |   | <u>1,310,141</u> | <u>17,712</u>    | <u>1,327,853</u> | <u>1,274,798</u> |
| <b>Movement in total funds for the year:</b> |   |                  |                  |                  |                  |
| <b>Net Incoming (Outgoing) resources</b>     | 5 | 35,582           | (17,712)         | 17,870           | 32,598           |
| <b>Net Incoming (Outgoing) resources</b>     |   | <u>35,582</u>    | <u>(17,712)</u>  | <u>17,870</u>    | <u>32,598</u>    |
| <b>Total Funds brought forward</b>           |   | 494,363          | 1,792,537        | 2,286,900        | 2,254,302        |
| <b>Total Funds carried forward</b>           |   | <u>529,945</u>   | <u>1,774,825</u> | <u>2,304,770</u> | <u>2,286,900</u> |

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

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

**Company Registration number 5708345**

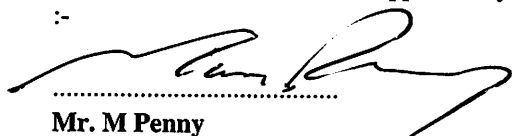
**Balance sheet**  
**as at 31 March 2025**

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

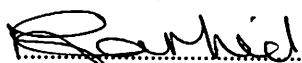
The notes on pages 15 - 23 form part of these accounts.

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

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

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

**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 within 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.

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

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

..... 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.

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

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

..... 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**

|  | <b>Total<br/>year to<br/>31/03/25<br/>£</b> | <b>Total<br/>year to<br/>31/03/24<br/>£</b> |
|--|---|---|
| Included within Incoming Resources for the year are: |   |   |
| <b>Grants &amp; Donations:</b>                       |   |   |
| Donations  | 8,888                                       | 690   |
| Grants Received (see below for analysis)             | 105,705                                     | 173,677                                     |
|  | <u>114,593</u>                              | <u>174,367</u>                              |
| <br>Sundry Income                                    | <br>6,193                                   | <br>5,963                                   |
|  | <u>6,193</u>                                | <u>5,963</u>                                |
| <br><b>Grants Received:</b>                          |   |   |
| 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                                      |
|  | <u>105,705</u>                              | <u>173,677</u>                              |

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

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

..... continued

| <b>4. Total resources expended</b>            | <b>Basis of Allocation</b> | <b>Voluntary Income</b> | <b>Charitable Activities</b> | <b>Governance</b> | <b>Total year to 31/03/25</b> | <b>Total year to 31/03/24</b> |
|---|----------------------------|-------------------------|------------------------------|-------------------|-------------------------------|-------------------------------|
|   |                            | <b>£</b>                | <b>£</b>                     | <b>£</b>          | <b>£</b>                      | <b>£</b>                      |
| <b>Costs directly allocated to activities</b> |                            |                         |                              |                   |                               |                               |
| 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                       |
| <b>Support costs allocated to activities</b>  |                            |                         |                              |                   |                               |                               |
| 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:

|                      | <b>Voluntary</b> | <b>Charitable</b> | <b>Governance</b> |
|----------------------|------------------|-------------------|-------------------|
| Premises             | 1%               | 95%               | 4%                |
| General Office Costs | 1%               | 95%               | 4%                |
| Marketing            | 7%               | 90%               | 3%                |
| Depreciation         | 2%               | 95%               | 3%                |
| Salary Costs         | 2%               | 78%               | 20%               |

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

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

..... continued

|   |   |   |
|---|---|---|
| <b>5. Net Incoming (Outgoing)/Resources</b>             | <b>Total<br/>year to<br/>31/03/25<br/>£</b> | <b>Total<br/>year to<br/>31/03/24<br/>£</b> |
| This is stated after charging/(crediting):              |   |   |
| Depreciation  | 62,825                                      | 55,494                                      |
| Auditors Remuneration                                   | <u>4,200</u>                                | <u>4,200</u>                                |
| <b>6. Staff Costs</b>                                   | <b>Total<br/>year to<br/>31/03/25<br/>£</b> | <b>Total<br/>year to<br/>31/03/24<br/>£</b> |
| 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   | <u>462</u>                                  | <u>494</u>                                  |
|   | <u>820,586</u>                              | <u>776,810</u>                              |

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       | <u>1</u> | <u>1</u> |

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).

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

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

..... continued

| <b>7. Tangible fixed assets</b> | <b>Land and<br/>buildings<br/>freehold<br/>£</b> | <b>Fixtures,<br/>fittings and<br/>equipment<br/>£</b> | <b>Motor<br/>vehicles<br/>£</b> | <b>Total<br/>£</b> |
|---------------------------------|--|---|---------------------------------|--------------------|
| <b>Cost or Valuation</b>        |  |   |                                 |                    |
| 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                | <u>2,013,185</u>                                 | <u>234,831</u>  | <u>48,660</u>                   | <u>2,296,676</u>   |
| <b>Depreciation</b>             |  |   |                                 |                    |
| 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                | <u>207,468</u>                                   | <u>157,517</u>  | <u>38,910</u>                   | <u>403,895</u>     |
| <b>Net book values</b>          |  |   |                                 |                    |
| At 31 March 2025                | <u>1,805,717</u>                                 | <u>77,314</u>   | <u>9,750</u>                    | <u>1,892,781</u>   |
| At 31 March 2024                | <u>1,772,521</u>                                 | <u>98,847</u>   | <u>14,250</u>                   | <u>1,885,618</u>   |

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.

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

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

..... 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         |
|                                | <u>102,691</u> | <u>267,020</u> |

| 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        |
|   | <u>333,864</u> | <u>346,102</u> |

\*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        |
|   | <u>6,610</u> | <u>10,271</u> |

| 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)          |
|  | <u>529,944</u> | <u>1,774,825</u> | <u>2,304,769</u> |



**Brynewel House Alcohol and Drug Rehabilitation Centre Ltd**  
**Company limited by guarantee**

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

..... continued

**11. Restricted Funds**

|                               | At<br>01/04/24<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | At<br>31/03/25<br>£ |
|-------------------------------|---------------------|----------------------------|----------------------------|---------------------|
| 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             |
| <b>Total Restricted funds</b> | <b>1,792,537</b>    | <b>-</b>                   | <b>(17,712)</b>            | <b>1,774,825</b>    |
| <br>Unrestricted funds        | <br>372,016         | <br>1,345,722              | <br>(1,233,357)            | <br>484,381         |
| Designated funds*             | 122,347             | -                          | (76,784)                   | 45,563              |
| <b>Total funds</b>            | <b>2,286,900</b>    | <b>1,345,722</b>           | <b>(1,327,853)</b>         | <b>2,304,769</b>    |

\* 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 Brynewel 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**

|   | <b>2,025</b> |                  | <b>2,024</b> |                  |
|---|--------------|------------------|--------------|------------------|
|   | £            | £                | £            | £                |
| <b>Incoming Resources</b>                       |              |                  |              |                  |
| Fee Income                                      |              | 1,213,602        |              | 1,115,587        |
|   |              | <u>1,213,602</u> |              | <u>1,115,587</u> |
| <b>Cost of Care</b>                             |              |                  |              |                  |
| Wages and Salaries (including settlement costs) | 820,586      |                  | 776,810      |                  |
| Resident expenses                               | 87,529       |                  | 78,847       |                  |
| Cleaning  | 3,442        |                  | 2,845        |                  |
|   |              | <u>911,557</u>   |              | <u>858,502</u>   |
| <b>Gross profit</b>                             | 25%          | 302,045          | 23%          | 257,085          |
| <b>Operating expenses</b>                       |              |                  |              |                  |
| 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       |                  |
|   |              | <u>416,296</u>   |              | <u>416,296</u>   |
|   |              | (114,251)        |              | (159,211)        |
| <b>Other operating income</b>                   |              |                  |              |                  |
| Grants Received                                 | 105,705      |                  | 173,677      |                  |
| Donations                                       | 8,888        |                  | 690          |                  |
| Bank Interest Received                          | 11,333       |                  | 11,479       |                  |
| Sundry Income                                   | 6,193        |                  | 5,963        |                  |
|   |              | <u>132,119</u>   |              | <u>191,809</u>   |
| <b>Operating profit</b>                         | 2%           | 17,868           | 4%           | 32,598           |