

Broadway Lodge Limited
(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements

For the Year Ended 31 March 2025

Company Number: 01201899
Charity Registered in England and Wales Number: 269167

Broadway Lodge Limited
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For the Year Ended 31 March 2025

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Broadway Lodge Limited
Reference and Administrative Details
For the Year Ended 31 March 2025

Trustees and Directors

A S Lyttelton (Chair)
C Cole
Rev P Davis
C Hall-Tomkin
A Hyde
C Jelf
Dr P Seviour
C Sparks

Chief Executive

J Aizlewood

Senior Management Team

L Ali
J Pickles
M Trew
G Volans

Principal Office and Registered Office

Broadway Lodge
37 Totterdown Lane
Weston Super Mare
Somerset
BS24 9NN

Bankers

Lloyds Bank PLC
120 Lewisham High Street
London
SE13 6JG

Solicitors

Foot Anstey
The Quad
Blackbrook Park Avenue
Blackbrook Business Park
Taunton
Somerset
TA1 2PX

Auditors

Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Broadway Lodge Limited
Trustee Directors' Report
For the Year Ended 31 March 2025

The Trustees, who are also directors for the purposes of the Companies Act, present their report and 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 in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and are in accordance with the Companies Act 2006. The charity is variously referred to throughout this report as either "the charity", "the company" or "the charitable company".

Reference and Administration Details

Charity number: 269167

Company number: 1201899

Registered address: Broadway Lodge, 37 Totterdown Lane, Weston-super-Mare. BS24 9NN

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on the 27th February 1975, although Broadway Lodge started its work with addiction in 1974. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The following trustees who are also directors for the purposes of company law, served during the year:

C Cole: University Lecturer/Strategy & Innovation Consultant

P Davis: Supernumerary Minister

C Hall-Tomkin Property Investor and Business Consultant

A Hyde Hospital Director

C Jelf: Insurance Broker

S Lyttelton Music Curator and Consultant (Chair of Trustees)

P Seviour: Retired GP

C Sparks: Retired Nurse

Organisational structure

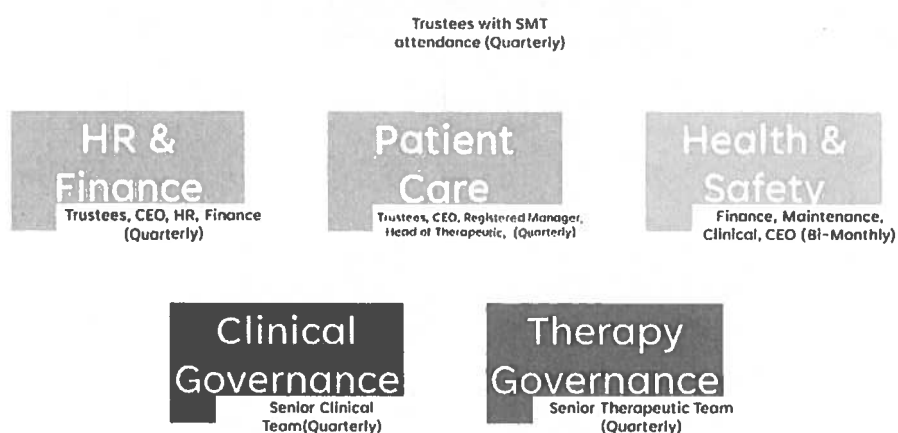
The full Board of Trustees meets a minimum of 4 times a year and is responsible for the strategic direction and policy of the charity. These meetings are also augmented by actual and virtual interim board meetings to support the decision-making process as and when the need arises.

Day to day responsibility rests with the Chief Executive and the Senior Leadership Team (SLT). The Chief Executive has delegated responsibility from the Board of Trustees to ensure that the charity delivers the services described in the objectives and activities and complies with all applicable statutory requirements.

Broadway Lodge Limited
Trustee Directors' Report
For the Year Ended 31 March 2025

Various Committees meet bi-monthly or quarterly with attendance from the Board of Trustees, members of the SLT and representatives from across the organisation. The Committees oversee clinical governance, policies and procedures, health and safety, compliance with applicable statutory requirements and risk assessments. they also ensure through cross-organisation representation that all requirements of the CQC are met.

Our Committee structure is:



Method of Appointment or Election of Trustees

The management of the charity is the responsibility of the Board of Trustees who are elected and co-opted under the terms of the Articles of Association.

Policies for the Introduction and Training of Trustees

New Trustees are provided with an induction programme upon joining the charity.

Arrangements for Setting Pay and Remuneration of the Charity's Key Management personnel

The Board sets the remuneration package for the Chief Executive based on a package commensurate with the industry norm.

The Chief Executive sets the pay level, with ratification of the Board, of all other members of the SLT.

The Chief Executive sets the pay level of all other staff excepting the above.

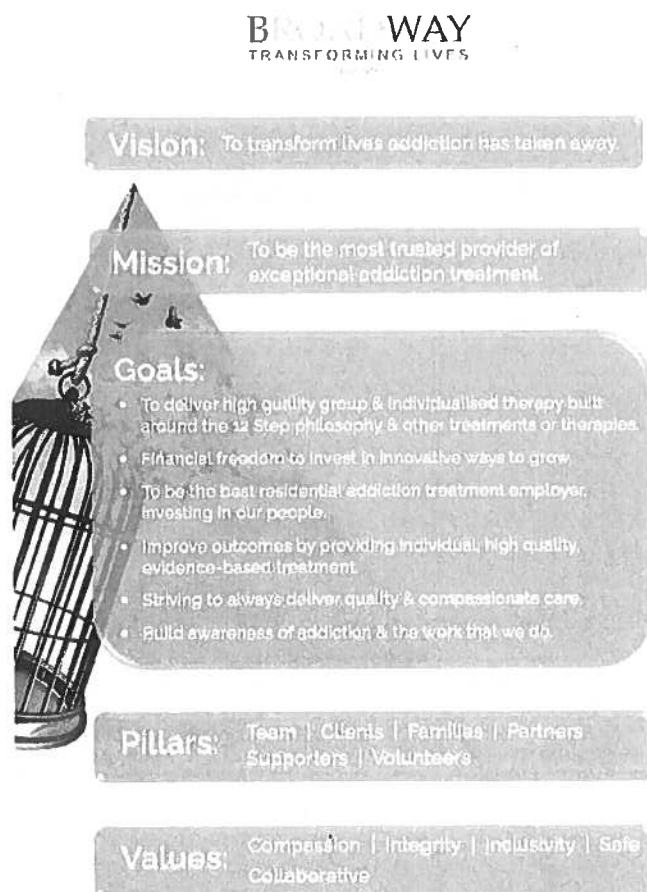
Relationships Between Broadway Lodge and Related Parties

Broadway Lodge is not affiliated with any umbrella groups nor does it have any subsidiaries. It occasionally joins other organisations in partnership to bid for contracts in which case a memorandum of understanding underpins the arrangement and a contract delineates the particulars of the partnership if the bid is successful. Broadway Lodge is a member of the Choices Group that is made up of likeminded, independent addiction and rehabilitation entities.

Objectives and Activities

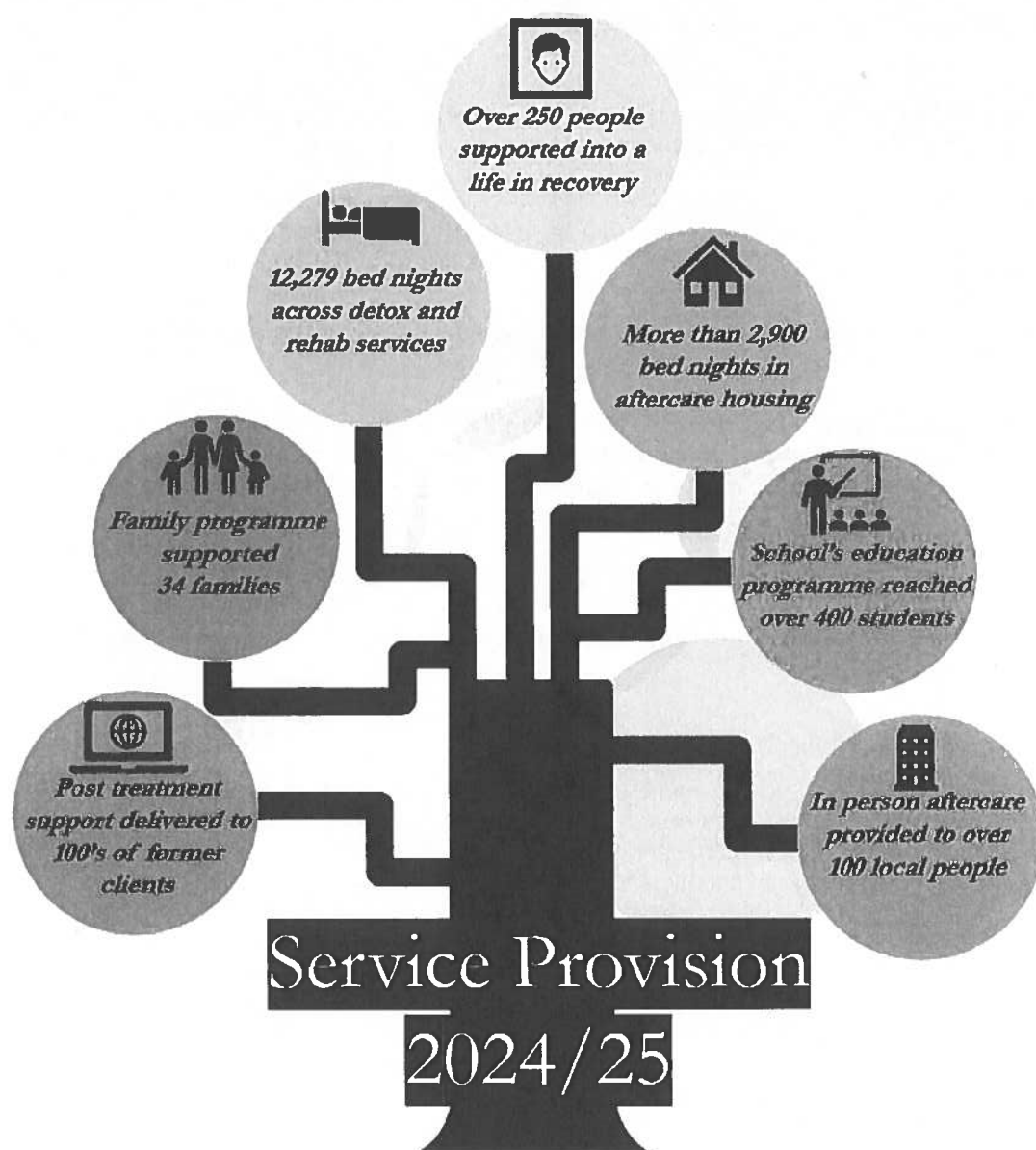
The charity's objective and principal activity is the treatment of addiction and associated harms of individuals and their families, focusing on the 12-step philosophy. The trustees ensure that at all times and in all areas, policies are in place to enable the charity to fulfil its objectives.

The charity's Vision and Mission remains the same and this is:



The charity offers an extensive range of flexible treatment and rehabilitation services including detoxification, residential rehabilitation, supported housing and community services. Associated activities including education, training and consultancy is available to schools, colleges, the public sector and corporate organisations. There is also collaborative working with other treatment providers in order to raise awareness of addiction, treatment options and programmes.

How our Activities Deliver Public Benefit



Broadway Lodge Limited
Trustee Directors' Report
For the Year Ended 31 March 2025

The charity's treatment programmes continue to provide the opportunity for individuals to become abstinent from their addiction and go on to lead fulfilling lives, many engaging in further education and employment.

Broadway Lodge continues to receive enquiries from individuals, families and health care professionals trying to obtain charitable assistance. The organisation endeavours to provide as much charitable assistance as is feasibly possible, and as stated last year it was the aim of the charity to significantly increase this offering and has secured grant funding for 9, 4 week treatment slots that will be spread over the years 2024/25/26 and 2027. Further to this we continue to seek ways to increase this provision. In total 35 charity bed nights were delivered in 2024. It is envisaged that the increased self-paying and corporate markets will help Broadway Lodge to achieve this.

Broadway Lodge has also reinstated education to trainees through placements with the Charity. In addition Mental Health Nurses, Social Workers, Police Officers and Counsellors are able to develop their knowledge of addiction and substance misuse as part of their vocational training.

Financial Review

Result for the Year

Broadway Lodge has had another year of positive growth and as a consequence the Net Income to 31st March 2025 was £161,923 (Net Income to 31st March 2024 was £145,001).

Longer term debt decreased in the year from £330,140 to £279,545 as Broadway Lodge continues to repay the Coronavirus Business Interruption Loan used to complete a refurbishment of the facilities on offer to the clients. The charity entered into a loan agreement with Triodos Bank plc for £450,000 for this refurbishment project.

The balance sheet remains strong as at 31st March 2025 and total charity funds were £2,663,241.

Cash reserves in the year increased by £4,810. The opening balance of £337,738 increased to £342,549 by 31st March 2025.

Reserves Policy

The charity's reserve policy is to hold two months' worth of unrestricted activities in liquid funds. This would equate to approximately £400k. The trustees are committed to growing the cash reserves of the charity and this year formulated a cash recovery plan that is regularly tracked and reviewed and was felt necessary following the impact of the pandemic and the refurbishment project.

Principal Funding Sources

The charity's principal funding source is from the provision of detoxification and residential rehabilitation to clients referred by local authorities, NHS bodies, insurance companies and private individuals. The funding allows the provision of a robust medically managed detoxification and therapeutic residential programme. 2024/25 has seen the benefit of our focus on fundraising so as to add an additional funding source which is delivering sums that are both restricted and unrestricted, with £114,572 raised in the year.

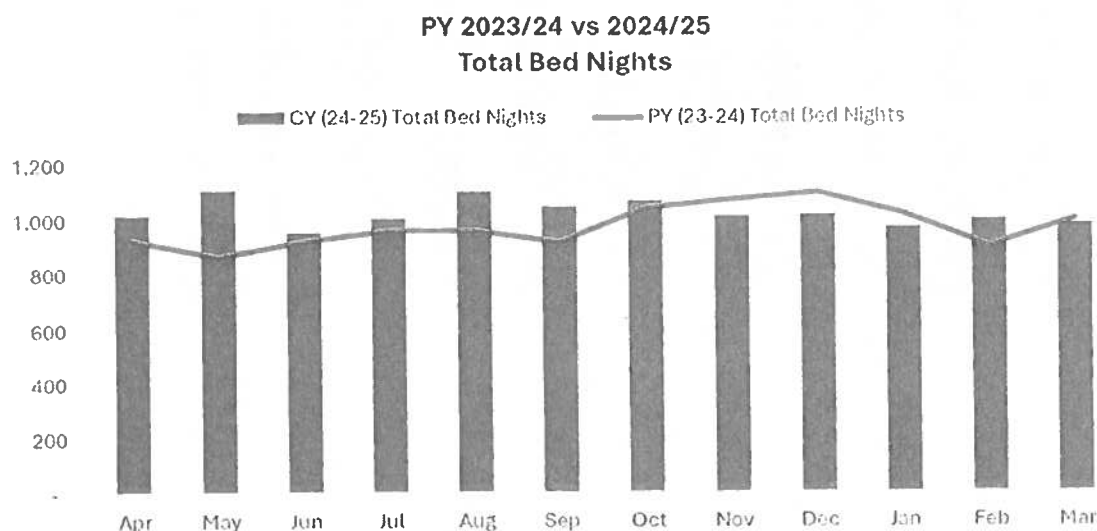
Investment Policy and Objectives

The charity has put a sum of £80,000 on deposit as a result of the improved cashflow whilst retaining sufficient cash for day to day requirements.

Fundraising Policy

Fundraising activities are conducted in accordance with the Code of Fundraising Practice issued by the Fundraising Regulator. The charity's principal means of fundraising is through donations, mainly from former patients and their families, corporate donors, and grant applications provided by supporting Trusts. Donations and grant applications have historically represented a very small amount of income, however with the focus on this income stream in the last 12 months the charity is seeing this becoming an important income stream that it will continue to grow in the coming years.

Achievements and Performance

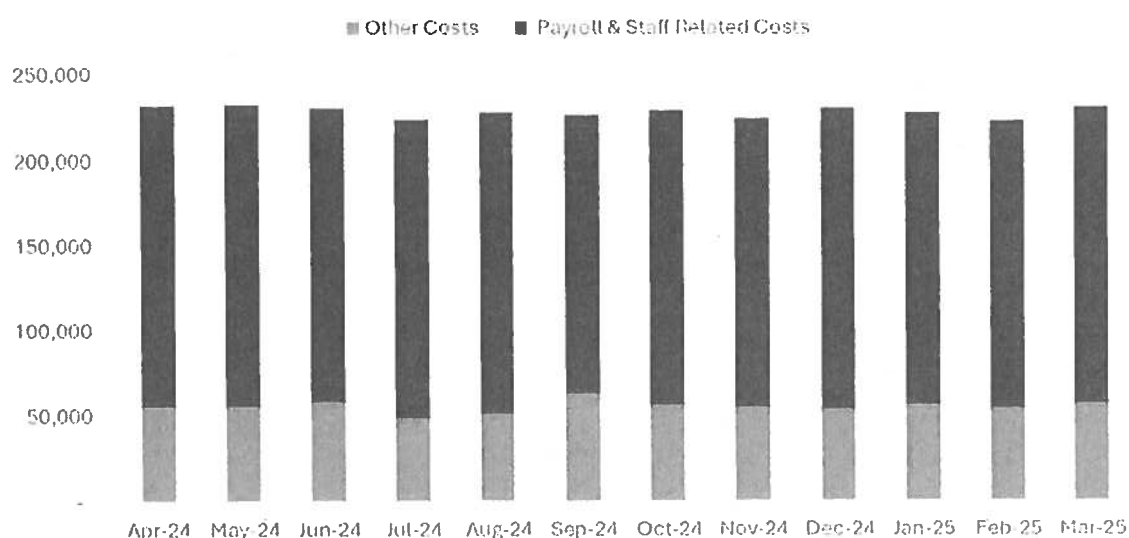


Broadway Lodge provided a total of 12,279 bed nights in the year to 31st March 2025. This compares to 11,726 the previous year. This represents an increase of 5%, building on the increase of 10% in the previous year. Occupancy rates have been consistently high month on month at circa 85%. Occupancy is somewhat limited due to some shared rooms, disability requirements and gender of clients. As mentioned below in the 'Future Developments' section, the addition of some more beds and bedrooms provide additional flexibility to better meet the needs of our clients.

As stated last year, Residential treatment continues to be the primary source of income for the charity. Broadway Lodge also continues to provide detoxification to clients referred into treatment via the contract with North Somerset for the South West Northern Consortium from Bristol, South Gloucestershire, Bath and North East Somerset, Gloucestershire, Swindon, Somerset and North Somerset.

The UK Shared Prosperity Fund funded by the Government Department of Levelling Up Housing Communities continued to fund Aftercare and Wellbeing sessions on a weekly basis. This project supports clients recovering from addiction, domestic abuse, trauma, mental health issues or are unemployed to improve self-esteem and learn about self-care to be able to move forward. Unfortunately, this funding came to an end this financial year, however, Broadway Lodge continues to provide these valuable services and is looking for alternative grant funding to enable the provision of this service in the community to continue.

Broadway Lodge Monthly Cost Base



Broadway Lodge as a care service provider naturally has a high level of cost associated with the employment of skilled staff.

To provide the level of care required the cost of payroll and other staff related expenses represent 75% of the total costs incurred by the charity. Equally, 75% of all payroll costs are dedicated to those staff members engaged in the direct service delivery to our clients.

Broadway Lodge employs a specialist and diverse team of staff including a Consultant Psychiatrist, NMP's, RGN's, Mental Health Nurses, Health Care Assistants, a team of qualified Counsellors and numerous support staff covering administration and marketing, domestic, catering and maintenance.

Broadway Lodge does not pay any employee below the 'Real Living Wage' and is accredited with the Living Wage Foundation. As an organisation, it endeavours to be an employer of choice in the local area to attract the best staff to provide its services.

Staff costs have risen by 11% compared to the previous year. It was anticipated to be slightly higher than this, however there were a couple of vacancies that were deferred or remain unfilled due to the specialist nature of the role. The current financial year (25-26) will see a significant increase in Employers National Insurance due to the introduction of the higher rate and reduced allowances introduced by the current government.

The cost of living crisis and high inflation during the financial year have seen costs such as food, utilities and insurance rise much more than in previous years. Despite the high level of costs, Broadway Lodge continues to thrive and this current year is looking positive once again allowing the charity to continue to invest in services and the facilities on offer.

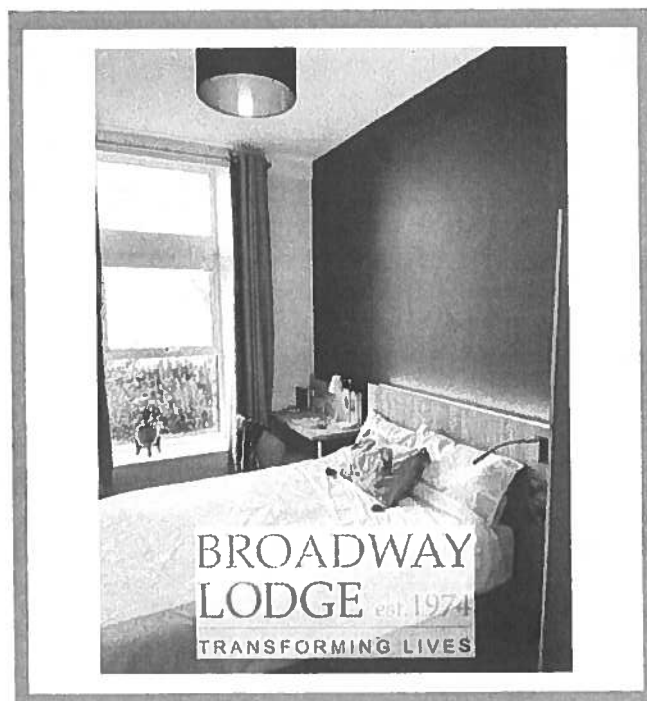
Future Developments

Strengthening the Charity

Broadway Lodge has been a key provider of 12 step residential addiction treatment for over 50 years and is using its long standing as a base upon which to leverage and strengthen itself. We are doing more digital advertising, search engine optimisation, and attendance at key industry events to build the brands top of mind awareness, which is impacting enquiries and connectivity with Broadway Lodge positively.

We are also investing in Trauma Informed training for our key staff so as to be able to enhance our 12 step programme further, addressing key areas for clients that will we believe improve and enhance their journey into recovery.

We have increased our rehabilitation bed capacity with a twin and a single room, and through the skill of the team improved the look and feel of the rooms so as to make them attractive and fit for use for many years to come, the rooms are accompanied by a fully accessible wet room and a standard shower room, both with toilets. Over half of the cost was raised through grants. This will not only improve our financial standing but also allow for more flexibility with room allocations and for those needing accessibility.



Broadway Lodge Limited
Trustee Directors' Report
For the Year Ended 31 March 2025

We will continue to review and evolve what we do for the betterment of our clients and will be creating a 5 year strategic plan during this year.

We have welcomed our new MP, two more patrons, Alex Lovell and Philip Gay, as well as other charities and sector visitors from the UK and overseas, to share and grow what we do and get the Broadway Lodge name back out there and into the future.

We are working with our charity partner, Partners&, for the second year running and through their network of organisations are being supported by a number of them, Switch Health being a great example. We Are Trailblazer have also adopted us as their charity partner. The support from these corporations is important in growing our funds for key initiatives as well as raising our profile more generally.

50th Anniversary

We celebrated our 50th anniversary in 2024 of which our reunion and 50th anniversary gala dinner were the highlight with over 250 people attending. The overarching theme from those attending was how much Broadway Lodge transformed their lives with years in recovery shared spanning from a few months for those who had just left Broadway to 40 plus years for those who were here somewhat longer ago to every time frame in between, it is no wonder they all affectionally call it the "miracle mansion".

Risk Management

The Board of Trustees has identified that at present the highest risks for Broadway Lodge are as follows:

R1 Potential reduction in the number of referrals due to austerity measures in Local Authority budgets

R2 Physical and mental health complexity of clients being referred into treatment and the increasing costs of providing professionally qualified staff to facilitate care for clients with complex needs

R3 National supply chain issues of certain medications

To mitigate these risks the following actions have been planned or have already been put in place:

- Diversification of target patients base beyond statutory and existing referral sources.
- Robust marketing is in place to attract both private and corporate clients
- Targeted fund raising
- Through increased staff training we will be able to diversify our activities further – such as holistic treatments, family support, consultancy provision, provision of sub-contracted services, educational and training services
- Sound and prudent financial management
- Robust admission processes and protocols to ensure clients are fully assessed for suitability prior to admission by professionally qualified staff
- Robust team handovers multiple times a day to ensure any client issues are discussed and evaluated
- Multi-disciplinary team meetings to ensure all clients are reviewed and any issues are known and captured by the relevant teams
- Review of required medication for each client during the assessment process

Broadway Lodge Limited
Trustee Directors' Report
For the Year Ended 31 March 2025

Small company provision

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

Signed by order of the trustees on 

A S Lyttelton
Chair and Trustee

17th November 2025

Broadway Lodge Limited
Statement of Trustees' Responsibilities
For the Year Ended 31 March 2025

The trustees (who are also directors of Broadway Lodge Limited for the purposes of company law) are responsible for preparing the Trustee Directors' Annual Report, Strategic Report and the financial statements in accordance with 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of 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 in business.

The trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 17th December..... and signed on their behalf by:
2025



.....
A S Lyttelton
Chair and Trustee

Broadway Lodge Limited
Independent Auditor's Report to the Members
For the Year Ended 31 March 2025

Opinion

We have audited the financial statements of Broadway Lodge Limited (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities including the Income and Expenditure Account, the Balance Sheet, the 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 Generally Accepted Accounting Practice, 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 2025 and of its incoming resources and application of resources 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

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustee Directors' 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.

Broadway Lodge Limited
Independent Auditors' Report to the Members
For the Year Ended 31 March 2025

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.

Opinion 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 Trustee Directors' Report, which includes the Directors' Report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustee Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 Directors' Report included within the Trustee Directors' Report.

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities set out on page 11, 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.

Broadway Lodge Limited

Independent Auditors' Report to the Members For the Year Ended 31 March 2025

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 the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with management, and from our commercial knowledge and experience of the social care sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities Act 2011, CQC registration and data protection, anti-bribery, employment, protection of vulnerable residents and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

Broadway Lodge Limited
Independent Auditors' Report to the Members
For the Year Ended 31 March 2025

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with the CQC and other relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

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 and trustees 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 and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Robert Oram BFP FCA

Robert Oram BFP FCA
Senior Statutory Auditor
for and on behalf of
Albert Goodman LLP
Chartered Accountants
Statutory Auditor

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: *26/11/25*

Broadway Lodge Limited**Statement of Financial Activities (including an Income and Expenditure Account)**

For the Year Ended 31 March 2025

	Notes	Unres- tricted £	Res- tricted £	Total 2025 £	Unres- tricted £	Res- tricted £	Total 2024 £
Income:							
Grants, donations and legacies	2	22,557	92,015	114,572	13,878	42,500	56,378
Charitable activities	4	2,591,049	231,071	2,822,120	2,306,435	239,328	2,545,763
Exchange gain		-	-	-	-	-	-
Total income		2,614,046	323,086	2,937,132	2,320,313	281,828	2,602,141
Expenditure:							
Raising funds	5	24,115	-	24,115	1,015	-	1,015
Interest paid		33,622	-	33,622	38,774	-	38,774
Charitable activities	6	2,421,142	296,330	2,717,472	2,143,755	273,596	2,417,351
Total expenditure		2,478,879	296,330	2,775,209	2,183,544	273,596	2,457,140
Net income/ (expenditure)for the year		135,167	26,756	161,923	136,769	8,232	145,001
Transfers between funds	17	8,083	(8,083)	-	-	-	-
Net movement in funds for the year		143,250	18,673	161,923	136,769	8,232	145,001
Reconciliation of funds							
Total funds brought forward		2,485,416	15,902	2,501,318	2,348,647	7,670	2,356,317
Total funds carried forward		2,628,666	34,575	2,663,241	2,485,416	15,902	2,501,318

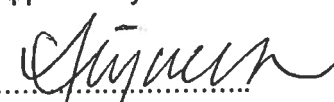
The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities incorporates the income and expenditure account.

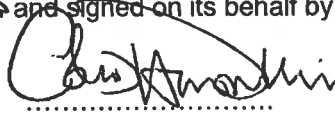
Broadway Lodge Limited – Company Registration Number: 01201899
Balance Sheet
As at 31 March 2025

		2025	2024
		£	£
	Notes		
Fixed assets			
Tangible fixed assets	8	2,676,867	2,669,175
		<u>2,676,867</u>	<u>2,669,175</u>
Current assets			
Debtors	9	195,798	157,180
Cash at bank and in hand		342,549	337,738
		<u>538,347</u>	<u>494,918</u>
Liabilities:			
Creditors falling due within one year	11	(272,428)	(332,635)
		<u></u>	<u></u>
Net current assets		265,919	162,283
		<u></u>	<u></u>
Total assets less current liabilities		2,942,786	2,831,458
		<u></u>	<u></u>
Creditors			
Amounts falling due in more than one year	13	(279,545)	(330,140)
		<u></u>	<u></u>
Total net assets		2,663,241	2,501,318
		<u></u>	<u></u>
The funds of the charity:			
Restricted funds	15	34,575	15,902
Unrestricted funds	15	2,271,832	2,128,582
Revaluation reserve		356,834	356,834
		<u></u>	<u></u>
Total charity funds		2,663,241	2,501,318
		<u></u>	<u></u>

Approved by the Board for issue on 17th November 2025 and signed on its behalf by:



 A S Lyttelton
 Chair and Trustee



 C Hall-Tomkin
 Trustee

Broadway Lodge Limited
Statement of Cashflows
For the Year Ended 31 March 2025

		Total 2025	Total 2024
		£	£
	Notes		
Cash flows from operating activities			
Net movements in funds for the year		161,923	145,001
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	8	32,299	24,176
Interest paid		33,622	38,774
Interest received		(440)	-
		<hr/>	<hr/>
		227,404	207,951
Working capital adjustments			
(Increase)/decrease in debtors	9	(38,618)	(12,214)
Increase/(decrease) in creditors	10	(56,810)	66,222
		<hr/>	<hr/>
Net cash flow from operations		131,976	261,959
Cash flows from investing activities			
Interest received		440	-
Receipts from sale of tangible assets		431	-
Purchase of fixed assets		(40,423)	(51,729)
		<hr/>	<hr/>
		(39,552)	(51,729)
Cash flows from financing activities			
Interest paid		(33,622)	(38,774)
Advances of new long term loans		-	-
Repayments of existing long term loans		(53,991)	(61,880)
		<hr/>	<hr/>
		(87,613)	(100,654)
Net increase/(decrease) in cash and cash equivalents		<hr/>	<hr/>
		4,811	109,576
Cash and cash equivalents at the beginning of the reporting period		<hr/>	<hr/>
		337,738	228,162
Cash and cash equivalents at the end of the reporting period		<hr/>	<hr/>
		342,549	337,738

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are:

1.1 Basis of accounting

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Broadway Lodge Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). All amounts are presented in £ sterling.

1.2 Going concern

The charity has sufficient reserves to cover the reduced income as service levels caused by the pandemic with income moving back up to pre pandemic levels. The trustees therefore consider that it is appropriate to prepare the accounts on a going concern basis.

1.3 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.4 Income

Income from donations is recognised in the year in which they are receivable when there is evidence of entitlement, receipt is probable and the amount can be reliably measured.

For legacies, entitlement is taken as the earlier of the date on either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from grants, where 'capital' or 'revenue', is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Where no conditions are attached to grant income they are recognised within donations and gifts and where conditions relating to performance of services are attached, grant income is recognised within charitable activities in the Statement of Financial Activities.

Income from charitable activities is included in the period in which the charity is entitled to receipt, it is probable that economic benefits will flow to the entity and the amount can be reliably measured. Where income is received in advance of provision of detoxification and residential services, income is deferred until the criteria for income recognition is met. Where income has not been received and detoxification and residential services have been provided, income is accrued.

1 Accounting policies (cont'd)

1.5 Interest received

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the bank.

1.6 Expenditure and support costs

Expenditure is recognised on an accruals basis to match the period in which the expenditure was incurred. The charity's significant activity is detoxification and residential services and all support costs are attributable to this activity.

1.7 Pension costs

The charitable company operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

1.8 Operating leases

The charity classifies the lease of property and office equipment as operating leases as title remains with the lessor. Rentals are charged on the straight line basis over the term of the lease through the profit and loss account.

1.9 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations or grants which the donor has specified are to be solely used for particular areas of the charity.

1.10 Tangible assets

Depreciation is calculated to write off the cost or valuation of fixed assets less residual value over their estimated useful lives at the following rates:-

Freehold land	- Nil
Freehold property	- 2% straight line less residual value
Fixtures, fittings and equipment	- 20% straight line
Motor vehicles	- 20% straight line

Fixed assets are valued at cost less depreciation. Freehold property residual value has been considered by the trustee directors' to equate to the freehold property cost. No depreciation is charged on the freehold property.

The part of the annual depreciation charge on revalued assets which relates to the revaluation surplus is transferred from the revaluation reserve to the profit and loss account.

1.11 Debtors

Trade and accrued income are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 Cash at bank and in hand

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

1 Accounting policies (cont'd)

1.13 Creditors

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

1.14 Deferred income

Deferred income comprises income received in advance specifically for the provision of detoxification and residential services. Deferred income is recognised within income in the Statement of Financial Activities when the conditions for income from charitable activities recognition are met.

1.15 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.16 Taxation

The company is a registered charity and is therefore not liable to corporation tax or capital gains tax to the extent that its income and gains are applicable to charitable purposes only. Value added taxation is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Broadway Lodge Limited
Notes to the Financial Statements
For the Year Ended 31 March 2025

2 Grants, donations and legacies

	Unres- tricted funds £	Res- tricted funds £	2025 Total £	Unres- tricted funds £	Res- tricted funds £	2024 Total £
Donations and legacies	22,307	-	22,307	8,076	42,500	50,576
Grants	250	92,015	92,265	5,802	-	5,802
	<u>22,557</u>	<u>92,015</u>	<u>114,572</u>	<u>13,878</u>	<u>42,500</u>	<u>56,378</u>

3 Income from charitable activities

	Unres- tricted funds £	Res- tricted funds £	2025 Total £	Unres- tricted funds £	Res- tricted funds £	2024 Total £
Detoxification and residential services	2,542,152	231,071	2,773,223	2,303,310	239,328	2,542,638
Sundry income	48,897	-	48,897	3,125	-	3,125
	<u>2,637,569</u>	<u>231,071</u>	<u>2,868,640</u>	<u>2,306,435</u>	<u>239,328</u>	<u>2,545,763</u>

Broadway Lodge Limited
Notes to the Financial Statements
For the Year Ended 31 March 2025

4 Expenditure from charitable activities

	Unres- tricted £	Res- tricted £	2025 Total £	Unres- tricted £	Res- tricted £	2024 Total £
Staff costs	1,808,766	272,830	2,081,596	1,602,326	273,596	1,875,922
Household and maintenance	307,508	23,500	331,008	283,004	-	283,004
Medical consumables	18,777	-	18,777	16,894	-	16,894
Patient and programme	27,071	-	27,071	21,084	-	21,084
Administration costs	20,732	-	20,732	20,073	-	20,073
Marketing costs	35,546	-	35,546	22,484	-	22,484
Legal and professional	159,125	-	159,125	142,738	-	142,738
Bad debts	(15)	-	(15)	290	-	290
Depreciation and amortisation	32,299	-	32,299	24,176	-	24,176
Finance charges	3,882	-	3,882	3,666	-	3,666
Audit fee	7,020	-	7,020	7,020	-	7,020
Accountancy	-	-	-	-	-	-
	<u>2,421,142</u>	<u>296,330</u>	<u>2,717,472</u>	<u>2,143,755</u>	<u>273,596</u>	<u>2,417,351</u>

Broadway Lodge Limited
Notes to the Financial Statements
For the Year Ended 31 March 2025

5 Wages and salaries

	2025	2024
	£	£
Wages and salaries	1,711,245	1,561,813
Social security costs	151,123	132,765
Other pension costs	104,410	94,449
Other staff costs	114,818	86,895
	<u>2,081,596</u>	<u>1,875,922</u>

The number of employees whose annual emoluments were £60,000 or more were:

	2025	2024
	number	number
£80,000 - £89,999	<u>1</u>	<u>1</u>

Number of employees

The average monthly number of employees during the year was as follows:

	2025	2024
Doctors	1	1
Nurses and Healthcare assistants	35	36
Counsellors	12	10
Administration	13	13
Domestic and catering	10	10
	<u>71</u>	<u>70</u>

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and the Senior Management Team (SMT). The total employee benefits of the key management personnel of the charity were £339,208 (2024: £329,005).

Broadway Lodge Limited
Notes to the Financial Statements
For the Year Ended 31 March 2025

6 Trustee directors

The charity trustees were not paid and did not receive any other benefits as trustees of the charity in the year (2024: £nil). No expenses were reimbursed to trustees (2024: £Nil) during the year. No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

There were no other related party transactions in the year (2024: none).

7 Net income for the year before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation and amortisation	32,299	24,176
Operating leases	6,560	8,633
Auditors remuneration		
Audit services	6,270	6,270
Other services: accounting	750	750
	<hr/>	<hr/>

Broadway Lodge Limited
Notes to the Financial Statements
For the Year Ended 31 March 2025

8 Tangible assets

	Freehold Property £	Fixtures, Fittings and Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2024	2,580,357	426,482	21,978	3,028,818
Additions	18,500	21,923	-	40,423
Disposals	-	(8,629)	-	(8,629)
At 31 March 2025	2,598,857	439,776	21,978	3,060,611
Depreciation				
At 1 April 2024	-	337,665	21,978	359,643
Charge for the year	-	32,299	-	32,299
Depreciation on disposals	-	(8,198)	-	(8,198)
At 31 March 2025	-	361,766	21,978	383,744
Net book value				
At 31 March 2025	2,598,857	78,010	-	2,676,867
At 1 April 2024	2,580,357	88,817	-	2,669,175

The company has created a fixed legal charge over some of the properties of Broadway Lodge Limited and such assets are included within freehold property above.

8 Tangible assets (cont'd)

Historical cost of previously revalued freehold property

Cost	£
At 1 April 2024	2,223,523
Additions	18,500
	<hr/>
At 31 March 2025	2,242,023
	<hr/>
Depreciation	
As at 1 April 2024 at 31 March 2025	-
	<hr/>
Net book value	
At 31 March 2025	2,242,023
	<hr/>
At 31 March 2024	2,223,523
	<hr/>

The freehold property was valued by professional external valuers in March 1998. The valuations were on the basis of existing or change of use excluding internal fittings, loose furnishings and loose furniture.

9 Debtors

	2025	2024
	£	£
Trade debtors	173,615	132,972
Prepayments and accrued income	22,183	24,208
	<hr/>	<hr/>
	195,798	157,180
	<hr/>	<hr/>

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	57,951	88,747
Accruals and deferred income	137,280	163,574
Other creditors	26,284	26,005
Bank loans	50,913	54,309
	<hr/>	<hr/>
	272,428	332,635
	<hr/>	<hr/>

11 Deferred income

	2025	2024
	£	£
Balance as at 1 April 2024	90,512	69,113
Amount released to income for charitable activities	(511,522)	(315,046)
Amount deferred in year	480,094	336,445
	<u>59,084</u>	<u>90,512</u>
Balance at 31 March 2025	<u>59,084</u>	<u>90,512</u>

12 Creditors: amounts falling due in more than one year

	2025	2024
	£	£
Bank loans due < 5 years	330,458	384,449
Bank loans due > 5 years	-	-
	<u>330,458</u>	<u>384,449</u>
Less included in current liabilities	(50,913)	(54,309)
	<u>279,545</u>	<u>330,140</u>

One bank loan is repayable over a 15 year term, ending in 2025. Interest on this loan is variable at base rate + 2.00%, with a minimum rate of 3.5%.

One bank loan is repayable over a 6 year term, ending January 2027. Interest on this loan is variable at base rate + 4.5%, with a minimum rate of 4.5%.

All borrowings of £330,458 at the year end (2024: £384,449) are secured by way of fixed legal charges over some of the properties of Broadway Lodge in favour of one banking institution.

Broadway Lodge Limited
Notes to the Financial Statements
For the Year Ended 31 March 2025

13 Statement of funds – 2025

	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Restricted funds					
Medlock Charitable Trust	10,000	-	(10,000)	-	-
The Lennox Hannay Charitable Trust	2,000	-	(2,000)	-	-
The Lockwood Charitable Foundation	-	10,000	(10,000)	-	-
The Leonard Laity Stoate Charitable Trust	-	1,500	(1,500)	-	-
Renishaw Charities Committee	500	-	(500)	-	-
Partners& The Martin Geddes Charitable Trust	-	16,015	-	-	16,015
	-	24,250	-	(8,083)	16,167
UK Shared Prosperity Fund Consortium	2,331	40,000	(42,331)	-	-
	1,071	231,071	(229,999)	-	2,143
Garden Bench Donation	-	250	-	-	250
Total Restricted Funds	15,902	323,086	(296,330)	(8,083)	34,575
Unrestricted funds					
General	2,128,582	2,614,046	(2,478,879)	8,083	2,271,832
Revaluation reserve	356,834	-	-	-	356,834
	2,501,318	2,937,132	(2,775,209)	-	2,663,241

13 Statement of funds (cont'd)

Statement of funds – 2024

	Opening balance £	Incoming resources £	Resources expended £	Transfers £	Closing balance £
Restricted funds					
Medlock Charitable Trust	-	10,000	-	-	10,000
The Lennox Hannay Charitable Trust	-	2,000	-	-	2,000
Renishaw Charities Committee	-	500	-	-	500
UK Shared Prosperity Fund Consortium	-	30,000	(27,669)	-	2,331
	7,670	239,328	(245,927)	-	1,071
Total Restricted Funds	7,670	281,828	(273,596)	-	15,902
Unrestricted funds					
General	1,991,813	2,320,313	(2,183,544)	-	2,128,582
Revaluation reserve	356,834	-	-	-	356,834
	2,356,317	2,602,141	(2,457,140)	-	2,501,318

- General unrestricted funds are free reserves of the charity to be applied at the discretion of the trustees for any of the charitable purposes.
- Revaluation reserve relates to revaluation of the freehold property in March 1998 by an external valuer under the previously applied UK GAAP accounting standards.
- Restricted donations are primarily for use on "Project View" which will increase the capacity at Broadway Lodge.

Where transfers have been made from restricted funds, these have been made as funds have been used for the purpose intended and the remaining funds are to be used on activities to further any of the purposes of the charity.

Broadway Lodge Limited
Notes to the Financial Statements
For the Year Ended 31 March 2025

14 Analysis of net assets between funds

	Unres- tricted funds £	Res- tricted funds £	2025 Total £	Unres- tricted funds £	Res- tricted funds £	2024 Total £
Fixed assets	2,676,867	-	2,676,867	2,669,175	-	2,669,175
Current assets	503,772	34,575	538,347	479,016	15,902	494,918
Current liabilities	(272,428)	-	(272,428)	(332,635)	-	(332,635)
Creditors due after more than one year	(279,545)	-	(279,545)	(330,140)	-	(330,140)
	<u>2,628,666</u>	<u>34,575</u>	<u>2,663,241</u>	<u>2,485,416</u>	<u>15,902</u>	<u>2,501,318</u>

15 Obligations under leases

Operating leases

The total future minimum rentals payable under non-cancellable operating leases funded by unrestricted funds are as follows:

	2025 £	2024 £
Operating lease which expire:		
Within one year	3,550	6,286
Within two and five years	10,649	27,050
	<u>14,199</u>	<u>33,336</u>