

REGISTERED COMPANY NUMBER: 02971171 (England and Wales)
REGISTERED CHARITY NUMBER: 1046225

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
BETHPHAGE

D.R.E. & Co. (Audit) Limited
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

BETHPHAGE

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REFERENCE AND ADMINISTRATIVE DETAILS **FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES	Derek Lum, Chair Irena Zofia Sobolewska, Anthony Charles Aston (resigned 30.6.24) Adam Paul Bloor (appointed 22.8.24) Ruth Margaret Houghton Anna Hildegard Krauss (resigned 12.7.24)
COMPANY SECRETARY	Stuart Wheeler
REGISTERED OFFICE	8 Longbow Close Harlescott Lane Shrewsbury Shropshire SY1 3GZ
REGISTERED COMPANY NUMBER	02971171 (England and Wales)
REGISTERED CHARITY NUMBER	1046225
AUDITORS	D.R.E. & Co. (Audit) Limited 7 Lower Brook Street Oswestry Shropshire SY11 2HG
SOLICITORS	Trowers and Hamlin LLP 3 Bunhull Row, London, EC1Y 8YZ Aaron & Partners Lakeside House, Oxon Business Park Shrewsbury, SY3 5HJ
SOLICITORS	The Co-Operative Bank plc 1 Balloon Street, Manchester, M4 4BE CAF Bank Ltd 25 Kings Hill Avenue, West Malling, ME19 4JQ
EXECUTIVE MANAGEMENT TEAM	Stefanie Kay, Chief Executive Officer Alice Blakeman, Service Development Manager Helen Nickless, Head of Operations Clare Shaw, Quality Manager Chris Stephens, Head of Finance and IT Stuart Wheeler, Head of Human Resources
HONORARY PRESIDENT	Donna Werner
MEMBERS	Mosaic Council of Lutheran Churches

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their annual report together with the audited financial statements of Bethphage for the year 1 April 2023 to 31 March 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the second edition Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (October 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Introduction

It is with great sadness that the Trustees report the death of Anthony Charles Aston on 30 June 2024, following a short illness. Tony has been a valued Bethphage Trustee for nearly nine years and brought enormous sales and marketing expertise to the board. His enthusiasm, humour, and support will be greatly missed across Bethphage. Our heartfelt condolences go out to his family, friends, and colleagues.

The year was dominated by continuing financial pressure due to the fee increases that Commissioners provided being less than the increases in cost that providers faced. However, as the year progressed the recruitment problems of recent years eased and enabled Bethphage to make further progress.

The outlook for the coming year remains uncertain for the sector given the change of Government, and the increases in National Minimum Wage (NMW) and consequent increase in Employer National Insurance and Pension contributions. Again, settlements imposed by Commissioners for the coming year fall short of the cost increases seen.

The Board do recognise how vital our staff are in delivering our services. Again, this year has been exceptional and so have our staff. Their creative energy, optimism, ability to adapt to rapidly changing new and highly challenging situations, and their selflessness at times of great personal risk has been inspirational. As the Board has said for the previous three years, our hope is that our country ultimately recognises the importance and value that society places on social care services and that this is reflected in the rewards that dedicated and skilled staff in the sector receive. Bethphage will continue to strive to invest in the training of its staff, which is vital to ensuring the delivery of high quality services, and the development of individual's careers.

The Board would also like to thank the people we support, their families and our local authority partners for their support, cooperation and help during the year.

"[Day Service] is a lifesaver, don't know what we'd do without it."

"He has progressed considerably during his time there and we are very appreciative of everyone's dedication and hard work."

"I wanted to take some time to thank you and your team for the support and guidance you've given (person's name) over the past couple of years."

Although the last couple of months had been difficult overall her time at the farm was a huge success. [Day Service] was responsible for helping her through some of her most challenging times.

You personally really understood her. You always had her needs at the forefront of your decision making helping to guide her.

We are extremely grateful for this, your help and support on her journey has been something really special."

Family Members' Compliments: Feedback - 2023

Objectives and activities

a. Policies and objectives

Our Vision is of inclusive communities where all people have the opportunity to live the life they choose.

Our Mission is to be an excellent provider of services for people with disabilities.

Our Values: We seek to deliver services based on four core values. These core values really shape how we work and make a positive difference to the quality of life for the people we support:



Personal Growth

We create a safe and healthy environment, where we provide positive feedback, support each other to reflect on actions and learn and grow from them.



Active involvement

We work together, actively engaging and involving others to solve problems and deliver positive solutions within Bethpäge and across the wider community.



Honesty

We work together in an open and honest way; taking responsibility and remaining accountable for our actions.



Respect

We respect and value the diversity, individuality and views of everyone we come into contact with, fully considering each perspective before arriving at an agreed outcome.

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

At our AGM in October 2023 the Board was delighted to re-appoint Donna Werner as Honorary President of Bethphage for another one-year term. Donna brings a wealth of experience to Bethphage and is a valuable sounding board for both the Board and Executive Management Team (EMT).

During the year Bethphage continued to implement its Strategic Plan for 2020 – 2024 which, because of Covid-19 and the likely changing financial landscape, was separated into two parts:

- 2020 - 2022
- 2022 - 2024

The first part of the plan is entitled 'Building Resilience and delivering Best Value' and lays out the actions and investment plans designed to prepare Bethphage for the challenges ahead. The second part is entitled 'Creating Sustainable Growth and Quality' and focuses on the future growth opportunities that will emerge, whilst maintaining our focus on high quality provision. At the time of developing the plan we hoped that the second part would begin after 2022. However, in that plan the board recognised that it was likely that the start of the second part might actually be rather later, and very much dependent on economic climate improvement. This has proven to be the case.

During the latter part of the year Bethphage completed the Strategic Plan for 2024 – 2028 entitled 'Creating Sustainable Growth and Quality'. A key part of this plan is to purchase a property suited to the provision of Day Services with sufficient land and buildings for the development of supported living homes and to enable Bethphage to develop and trial other models of support. In June 2024 Bethphage completed the purchase of a small farm property, with planning permission for the development of two residential properties. Work has commenced to create a detailed development plan for the property which, subject to consultation and planning consents, is expected to be completed over a five to ten year period.

The development of this plan will be undertaken with the consultation of the local community and the people who might use the services and their families. This is an exciting development for Bethphage and will provide further opportunities to grow the range of services that we offer.

In response to being asked:

92% of people said they like their staff

In response to being asked "What do you like most about your staff", people commented that they are:

"funny", "kind", "listen to me", "the cleaning", "cooking", "driving", and "try to encourage my independence".

People we support: Supported living/residential care - 2023

Bethphage recognises that enormous strain has been placed on our Commissioners' finances by the pandemic and the war in Ukraine, and that they will be seeking to ensure they make savings and improve efficiencies going forward. Bethphage's focus under the previous strategic plan has been to improve the efficiency of its IT systems, and therefore lower the cost, of service delivery. The plan also involved working constructively with Commissioners to develop where appropriate, new models of service and Assistive Technology (AT) which may reduce overall costs, but without sacrificing quality or safety.

As far as is currently possible, AT is being adopted across the organisation to enable the people we support to utilise technology, which increases their independence and reduces the need for face to face support. Bethphage has invested in an AT post which provides a support function for the managers and the people we support, carrying out assessments to identify suitable technology on a person centred basis.

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In setting objectives and planning for the activities of Bethphage, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies and activities for achieving objectives

Our primary activities are to support people with disabilities to achieve their potential through the direct provision of supported living services, registered care homes, community inclusion, and day opportunities. As at 31st March 2024, we were delivering 7,608 (2023: 8,401) hours per week of support to 162 (2023: 165) people in Shropshire, Telford, Walsall, and Birmingham, 88 (2023: 97) of whom live in our small care homes or their own home with us as the main support provider ('supported living') whilst the other 74 (2023: 68) attend our day opportunity services. The Shropshire Shared Lives scheme managed by Bethphage has progressed well with standards continuing to improve as measured by our internal quality scores. 38 (2023: 55) people with learning disabilities, autism and mental health live permanently or in respite with 42 (2023: 44) households and 62 (2023: 64) Shared Lives carers. The scheme provides valuable respite breaks for families and permanent Shared Lives carers and enables people to live and be involved in their local communities.

Bethphage's 2024 - 2028 strategic plan entitled 'Creating Sustainable Growth and Quality' sets out the Charity's Key Strategies and Activities, and our Aims and Objectives detailed below.

c. Public Benefit

We are confident our objectives and activities are beneficial to the people we support as well as being of benefit to the public in general.

Our vision is of inclusive communities where all people have the opportunity to live the life they choose. We achieve this through our direct service delivery and through our support and contributions to the development of disability services in the UK.

We promote the integration of people with learning disabilities into universal community services such as having equal access to health care, education, employment, sport, and leisure activities.

My daughter is at [Service]. She came in an awful state from the [another provider's service] so was self-harming, [list of serious self-harm injuries] and was allowed to eat junk food, hence at a very serious weight. Since being in Bethphage she has stopped self-harming and lost a lot of weight with good food, and staff have got her healed. She has gained self-respect and is the happiest she has ever been. Want her to stay forever - thank you.

Parent: Residential care - 2023

d. Service Quality

A fundamental part of Bethphage's approach is to continually strive to improve the quality of the services which we deliver and to achieve better outcomes for the people we support (who are some of the most vulnerable in society). Although no statutory Care Quality Commission (CQC) inspections took place in the year, both of our Registered Homes, three other registered locations from where we operate community support provision, and our Shared Lives services are subject to CQC inspections. All of our registered locations are rated as 'Good' across all domains. Additionally, Bethphage has a long established internal quality audit system in place for all provision.

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Each service is assessed against a range of quality and performance measures by the Bethphage Quality Manager and areas of improvement identified and reported on to the area manager, service manager and staff, the EMT and the Board. During the year the quality audits have comprised face to face meetings with managers, visits to the properties of the people we support, desktop reviews of reporting and systems, and surveys of the people we support, their families, and staff. Added to this, regular reporting from the Positive Behaviour Support Team and close monitoring of compliments and investigation of complaints, concerns and suggestions, has provided Bethphage with additional layers of performance monitoring.

CQCs internal change to a new framework has been challenging, adding more pressure onto an already burdened sector. Internally we have invested time and energy with all of the registered managers and senior team to develop our understanding, knowledge and practical application when we are inspected. The CQCs replacement portal has also not gone well and has been heavily criticised across the sector as their anticipated launch has been poor at best, the CQC have acknowledged the issues and apologised to the sector and are working to remedy it. However, it has not been a good example for the Regulator to set to the sector.

"You both were very understanding of the situation and urgency, you acted professionally and responsively in accelerating the process under the circumstances whilst undertaking due diligence. When I asked for advice, you were both very forthcoming and informative, as a result a vulnerable woman has been prevented from becoming homeless and has appropriate support in place. Thank you again for your support in these difficult circumstances, very positive experience with shared lives."

Social Worker: Shared Lives Compliments - 2023

Ongoing relevant and focussed staff training and development is a key part of ensuring that we have the resources available to deliver high quality services and to recognise when change or improvement is required. The majority of training is online, but with essential training occurring face to face.

Our investment in Positive Behaviour Support (PBS) supports people with the ongoing management of behaviours of concern, for which medication would have been historically prescribed. The principles of STOMP ('Stopping over medication of people with a learning disability and autistic people') which was an NHS initiative that we embraced when it was launched, but no longer exists, are still utilised and the monitoring of medical reviews have been incorporated into Bethphage's organisation wide Care Management IT system, which provides much greater visibility on medication reviews and the use of psychotropic medication. The Quality Manager reports quarterly to the EMT and the Board and provides progress updates on how the use of medication affects the wellbeing of the people we support. The Board are pleased to report further progress in the year. Bethphage's Health Improvement Lead plays a vital role guiding staff on medication protocols, infection control, in addition to the normal responsibilities of supervising medication procedures, and improving the health and well-being of the people we support.

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[Manager] has "worked tirelessly with [person's name] to meet his fluctuating needs, and has advocated for him relentlessly. She is incredibly professional, patient, understanding and is a real credit to your organisation. She is very knowledgeable, always responsive and it's a pleasure to have such a good working relationship with her. "

Social Worker: Compliments - 2023

e. Volunteers

Bethphage's greatest asset is its people. The Trustees, who are themselves volunteers, would like to thank the staff and volunteers for their continuous efforts to ensure that we deliver consistently high-quality, person-centred services in these very challenging times. In recent years, Bethphage has enjoyed the benefit of a steadily increasing number of volunteers, especially in the day opportunity services. Bethphage utilises the time and enthusiasm contributed by volunteers to add value and opportunity to the users of our services and not as a replacement for core funded staff. The Trustees wish to record their appreciation of Bethphage's volunteer supporters and the benefits they bring to the experiences of people using Bethphage services and to the success of the Charity. Bethphage Friends, a group established to increase engagement with our supporters and volunteers, continues to grow.

The Trustees would also like to thank our donors and grant funders for their generous contributions which enable Bethphage to provide enhancements to services and facilities for users of its services.

f. Sustainability

In keeping with many other organisations Bethphage is conscious of its impact on the environment and in particular its energy consumption in the process of delivering services. Work has started to examine the organisation's carbon footprint and to develop strategies to reduce Bethphage's environmental impact. The reduction in face to face meetings and the installation of solar panels on the roof of the head office building, together with waste reduction and recycling, are tangible outcomes from the first phase of this work. As Bethphage has more than 250 staff we must complete the Energy Savings Opportunities Scheme assessment every four years, which will focus on our energy (heat and light) usage and also fuel for vehicles we own and mileage we pay our staff for business travel in their own vehicles. The ESO scheme submission is due in the second quarter of 24-25 and should identify potential savings to reduce our environmental impact, which we will explore once the report is received. Reducing energy use is gaining momentum, supported by awareness training and ensuring we support those who use our services to increase their environmental awareness, is part of how we support people today.

Achievements and performance

a. Achievements and Performance

In 2023/24, we retained our existing contracts, consolidating and maintaining our current provision. Our three day opportunity locations, where we provide meaningful, person-centred day opportunities for adults with learning disabilities, continue to enable large numbers of people with a learning disability to access and benefit from Bethphage services and is consistent with our approach of enabling people to live the life they choose.

I have an amazing Shared Lives Officer who provides support, advice whenever I require. If she is unable to provide this she will seek advice from the team or outside the team I am well informed through shared lives officer, events and workplace.

Shared Lives Carer: Feedback - 2023

b. Fundraising

Bethphage is registered with the Fundraising Regulator and complies with the Code of Fundraising Practice. Community fundraising generally takes place face to face with the public at events and Bethphage open days etc. through donations via the Bethphage and Just Giving websites, and from applications to trusts, foundations, and corporate partners. Third party organisations are not used to fundraise on behalf of Bethphage.

Fundraising and the approach to be used requires approval of the EMT prior to commencing. The fundraising approach is monitored and funds are applied only to the purpose for which they were raised. Fundraising activities involving vulnerable people are restricted to small sums for subscriptions and similar items which represent fair value to them as individuals for the activity concerned.

c. Future Plans and Investment

The primary objective for the coming year is to promote the principles and six strategic goals of the four-year strategic plan 'Creating Sustainable Growth and Quality' which outlines the approaches we will follow over the four years of the plan to translate the mission, vision, core values, and strategic goals of the charity into positive outcomes.

The detailed delivery objectives for 2024/2025 are aimed at continuing to position Bethphage to deal in the most effective way with the financial challenges that the sector is facing. Those objectives are focussed under six strategic headings:

- **Acquisition and development of a property suitable for multi service model delivery**
- **Maintain a strategic relationship with commissioners**
- **Exploration of one new model of service delivery**
- **Improve recruitment and retention of staff**
- **Continued development of the use of AT**
- **Continued development of Bethphage's quality systems to reflect CQC's Single Assessment Framework**

The availability of suitable high-quality accommodation remains a challenge and Bethphage continues to seek to invest further in suitable property as the opportunity arises and financial resources permit.

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I would like to express my thanks to all the staff and management at Bethphage for their continued support and their ability to think outside the box when looking at how to provide the best support for the individual whom I am an advocate and friend of. By taking this approach they have been able to secure very good independent living accommodation and support for this individual going forward. This was all achieved in very challenging times. Their whole approach has been very refreshing and person centred around the individual concerned and they took their needs and wishes into consideration at all times.

People we support survey: Supported living/residential care - 2023

Financial review

a. Overview

Costs for 2024-25 are increasing due to the NLW increase of 9.8%, resulting in a minimum hourly rate of £11.44. Local Authority Settlements for 24-25 averaged 6% but Shropshire Council also introduced a minimum rate of £21 per hour which gave a larger increase on some contracts.

We continue to balance the competing priorities of:

- Competition with sustainability
- Price with quality
- Provider of choice with employer of choice.

During the year continuing investment in organisation wide IT systems together with the associated training costs have begun to bear fruit. After these investment costs, the results for 2024 show an improved surplus of £580,003 (2023: £22,256).

The underlying trading for the year was very significantly affected by improved staff retention and operational efficiencies.

The Trustees are particularly thankful for the efforts of the senior management of Bethphage who provided continued efforts to enable the Charity to focus on responding to the financial pressures and recruitment challenges in the first half of the year.

b. Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that Bethphage has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

c. Reserves Policy

The Trustees have considered the operational environment and the opportunities and threats to the organisation in terms of development, contractual variations, tendering processes, and competitor activity. The Trustees' Reserves Policy balances levels of risk, the liabilities of the Charity, and our ability to invest in

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new service development. At the year-end we held free reserves of £1,023,405 (2023: £894,134) applied for the purposes of day to day working capital, which is sufficient working capital for our needs taking into consideration the payment terms of our contracts and foreseeable risks.

Given the uncertainty, the Trustees consider that their prudent approach to the holding of free reserves to be appropriate for the scale of the risks encountered.

d. Principal funding sources

The vast majority of our funding during the year came from statutory sources with the following local authorities commissioning services: Birmingham City Council, Shropshire Council, Telford & Wrekin Council, and Walsall Council. Income comes in the form of block grants, individual contracts, and Direct Payments. A small amount of income comes from private funding. We recognise the pressures that these key stakeholders must operate under and strive to make the working relationships as cost effective and efficient as possible.

With the increasing limitations of local authority funding, we are also now considering other voluntary grants, fund raising opportunities, and the role of volunteers.

e. Investment Policy

Having regard to the requirement to maintain sufficient reserves and cash balances to cover potential variations in cash flow, surplus cash balances are placed on deposit with our bankers. As part of the Strategic Plan 2024 2028, the Trustees have invested in a property suitable for the development of a multi service site and the Trustees intend to invest further in the ownership of residential property relevant to the charity's activities, as financial resources permit. Bethphage's investment in property combines the purpose of achieving a return on our reserves whilst investing in high quality properties which cater for the needs of the people that we support. A key principle of our investment in residential property is that the tenants should be able to choose who provides their support services, irrespective of who ultimately owns the property. The need to ensure adequate working capital for operations and growth together with the desire to generate returns from positive cash balances, whilst minimising risk to capital, is kept under review.

Structure, governance and management

a. Constitution

Bethphage is a charitable company limited by guarantee, incorporated on 26 September 1994, and registered as a charity on 4 May 1995. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

b. Recruitment and appointment of Trustees

New Trustees are recruited through open processes (e.g. advertisements) or by invitation. Applicants are required to meet the people we support, staff and Trustees and demonstrate how their motivation, skills, and experience match the culture, needs and practice of the charity.

Under the requirements of the Memorandum and Articles of Association one third of the members of the Board (Trustees) retire and may offer themselves for re-election at each AGM.

In appointing Trustees Bethphage maintains a mix of skills on the Board, including financial, legal, human resources, strategic, marketing and health and social care management. As we continue to grow or diversify, the Board will review, at least bi-annually, its skills mix and seek additional Trustees when it identifies gaps. We are continue to seek to recruit an additional Trustee with a legal or accountancy background. Whilst appointment on merit is our primary concern, we are also keen to ensure we are representative of the communities in which we operate. Our gender balance is satisfactory, and whilst under representative of younger people and people from black, Asian and minority ethnic communities, it is largely representative of the workforce and users of services.

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c. Induction and training of Trustees

New Trustees are provided with a tour of our services, when safe to do so, in order to understand more fully the operations of the organisation. They are also invited and encouraged to attend a series of short introductory sessions with the Chair, other Trustees and senior managers to familiarise themselves with the Charity and the context within which we operate.

In addition, various Charity Commission publications including the Commission's guide 'the Essential Trustee' are distributed to all new Trustees. Trustees also receive training from external charity specialists.

The Board also receives regular presentations and training by Bethphage managers and other experts in the sector, for example: Positive Behaviour Services, Safeguarding, Data Security.

d. Pay policy for senior staff

The pay of the EMT is reviewed annually and normally increased in accordance with average earnings.

e. Decision making

The Trustee Board meets quarterly and is responsible for the strategic direction, financial viability, compliance, risk management, and governance of Bethphage. Senior managers including the Chief Executive Officer (CEO) and EMT also attend for the majority of most meetings, but do not have voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of services rests with the CEO along with the EMT comprising Heads of Operations, Finance and Human Resources (HR) and the Service Development and Quality Managers all of whom attend Board meetings.

The Trustees have adopted the Charity Commission Governance Code and used it to review their performance. Irena Sobolewska and Derek Lum have served as Trustees since 2001 and 2002 respectively. Whilst the Board are very aware of the need to ensure that it does renew itself over time, and takes steps to do so, it is also cognisant of the need to ensure that appropriately skilled people are both available and willing to serve as Trustees. As each long serving Trustee retires by rotation, the Board considers whether it is in the interests of Bethphage to invite them to offer themselves for re-election to the Board. The Board would not hesitate to recommend to the members that a Trustee should not be reappointed if it believed that reappointment was not in the interests of Bethphage. The current composition of the Board provides a good blend of continuity, freshness, enthusiasm and energy.

f. Risk management

The Trustees have conducted a review of the major risks to which the Charity is exposed. The risk register is part of an established system and it is reviewed and updated by the EMT at least quarterly

and any changes reported to the Board. The Board receive an updated risk register in advance of each meeting and review it in more detail at least annually. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure the health and safety of the people we support, staff and visitors. Where appropriate, systems or procedures have been established to manage the risks the Charity faces, including those presented by a pandemic or major disaster.

The major risks to the organisation at the end of the year are:

- Financial pressures on our Commissioners
- Additional cost increases to comply with National Minimum Wage regulations and the uncertainty regarding future funding by Commissioners
- The limitation of resources available to the local authorities who fund our work
- The challenge of maintaining a sufficiency of high-quality staff
- Recruitment, and subsequent training costs
- The risk of losing key personnel

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- Economic pressure.

g. Remuneration equality

The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017 came into force on 6th April 2017. These regulations require employers with 250 or more employees to publish statutory calculations every year showing how large the pay gap is between their male and female employees. The requirement applies to Bethphage.

The figures must be calculated using a specific reference date each year, called the 'snapshot date'. The snapshot date is 5 April for businesses and charities and the data must be published within a year of the snapshot date. Bethphage published its first gender pay gap report on 4 April 2018 and its latest report on 18 December 2023.

The regulations require employers to calculate specified information and publish the information on the employer's website and on a designated government website at www.gov.uk/genderpaygap.

The Gender Pay Gap differs from equal pay:

Equal Pay – Bethphage pays the same rates to men and women who carry out the same jobs in accordance with the law.

The gender pay gap shows the differences in average pay for men and women. A number of factors influence this including seniority and the number of hours worked.

The Gender Pay Results for 5 April 2023: Based upon the snapshot date, Bethphage does not have a gender pay gap. Our female and male colleagues were paid the same on the snapshot date.

Plans for future periods

Partnerships, key alliances and regulatory bodies

Bethphage is a registered provider with the CQC. The CQC is the regulator for the social care sector and requires support providers to ensure that social care services are delivered against benchmarked standards in line with the commissions' fundamental standards.

We recognise the importance of strategic and operational partnerships in the communities in which we operate. We have played an active role in relevant local provider forums across Shropshire, Telford, and the West Midlands and in contributing to national initiatives.

The people who use our services are our most important stakeholder and this is reflected in a range of initiatives across the organisation including:

- Positive Behaviour Support
- Person Centred Approaches
- Surveys of the people who use our services, families, staff and managers
- Annual quality audits to review the services we provide and ensure they continue to deliver good outcomes for the people we support
- Management visits and reviews to check and monitor service delivery on a monthly basis
- Investment in staff development to support staff through areas of difficulty and to develop them into the best support workers they can be.

In the coming year Bethphage aims to continue to bring more focus to the development of its Social Values plan. We envisage four main areas of focus:

1. Jobs/local skills and employment
2. Growth – support growth of responsible regional business
3. Social – Healthier, safer and more resilient communities
4. Environmental impact

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Membership

We are fortunate to have two organisational members – Mosaic and the Council of Lutheran Churches. Mosaic, the founder member, has played a crucial role in our development. As a leading service provider in the field of disabilities in the USA, Mosaic has extensive experience and resources that we have been able to call upon.

Member representatives attend the AGM and sometimes contribute in between meetings as required. We value the engagement of our two members and thank them for another year of valued contribution.

The extent of the involvement and support of our two corporate members has enabled the Charity to attract and retain Trustees of a high calibre, professional expertise, and experience necessary to enable the organisation to develop and grow successfully and consistently.

Engagement with employees and employment of the disabled

Employees have been consulted on issues of concern to them by means of regular consultative committee and staff meetings and have been kept informed on specific matters directly by management. We carry out exit interviews for all staff leaving the organisation and have adopted a procedure of upward feedback for senior management and the Trustees. We have implemented and regularly review a number of detailed policies in relation to all aspects of personnel matters including:

- Equal opportunities policy
- Volunteers' policy
- Health & safety policy

In accordance with the Charity's equal opportunities policy, the Charity has long-established fair employment practices in the recruitment, selection, retention and training of disabled staff.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP (FRS 102);
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud.

BETHPHAGE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- So far as that Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware, and
- That Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditors

The auditors, D.R.E. & Co. (Audit) Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Derek Lum

Chair of Trustees

Date: 1 October 2024

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BETHPHAGE

Opinion

We have audited the financial statements of Bethphage (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, 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 Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BETHPHAGE**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BETHPHAGE

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- 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 directors and other management, and from our commercial knowledge and experience of the care and support 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 company, including the Companies Act 2006, Charity SORP (FRS102), employment, environmental 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 company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and

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;
- 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;

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 directors 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BETHPHAGE**

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

D.R.E. & Co. (Audit) Ltd.

D.R.E. & Co. (Audit) Limited
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
7 Lower Brook Street
Oswestry
Shropshire
SY11 2HG

Date: 1 October 2024

BETHPHAGE**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	19,095	46,476	65,571	11,196
Charitable activities	4				
Support services		10,044,481	-	10,044,481	9,420,294
Investment income	3	<u>70,707</u>	<u>-</u>	<u>70,707</u>	<u>25,302</u>
Total		<u>10,134,283</u>	<u>46,476</u>	<u>10,180,759</u>	<u>9,456,792</u>
 EXPENDITURE ON					
Raising funds	5	-	7,120	7,120	1,957
Charitable activities	6				
Support services		<u>9,593,636</u>	<u>-</u>	<u>9,593,636</u>	<u>9,432,579</u>
Total		<u>9,593,636</u>	<u>7,120</u>	<u>9,600,756</u>	<u>9,434,536</u>
 NET INCOME		540,647	39,356	580,003	22,256
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>3,122,620</u>	<u>36,991</u>	<u>3,159,611</u>	<u>3,137,355</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>3,663,267</u></u>	<u><u>76,347</u></u>	<u><u>3,739,614</u></u>	<u><u>3,159,611</u></u>

The notes form part of these financial statements

BETHPHAGE**BALANCE SHEET**
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	12	1,189,862	-	1,189,862	928,486
CURRENT ASSETS					
Debtors	13	2,078,233	-	2,078,233	1,466,354
Cash at bank and in hand		4,095,653	76,347	4,172,000	3,899,902
		6,173,886	76,347	6,250,233	5,366,256
CREDITORS					
Amounts falling due within one year	14	(3,283,661)	-	(3,283,661)	(2,815,829)
NET CURRENT ASSETS		2,890,225	76,347	2,966,572	2,550,427
TOTAL ASSETS LESS CURRENT LIABILITIES		4,080,087	76,347	4,156,434	3,478,913
PROVISIONS FOR LIABILITIES	16	(416,820)	-	(416,820)	(319,302)
NET ASSETS		3,663,267	76,347	3,739,614	3,159,611
FUNDS	17				
Unrestricted funds				3,663,267	3,122,620
Restricted funds				76,347	36,991
TOTAL FUNDS				3,739,614	3,159,611

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

BETHPHAGE

BALANCE SHEET - continued
31 MARCH 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1 October 2024 and were signed on its behalf by:



.....
D Lum - Trustee

BETHPHAGE**CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	<u>483,403</u>	<u>(50,865)</u>
Net cash provided by/(used in) operating activities		<u>483,403</u>	<u>(50,865)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(309,001)	(250,000)
Sale of tangible fixed assets		178	50
Provision movement		<u>97,518</u>	<u>126,133</u>
Net cash used in investing activities		<u>(211,305)</u>	<u>(123,817)</u>
Change in cash and cash equivalents in the reporting period		272,098	(174,682)
Cash and cash equivalents at the beginning of the reporting period		<u>3,899,902</u>	<u>4,074,584</u>
Cash and cash equivalents at the end of the reporting period		<u>4,172,000</u>	<u>3,899,902</u>

The notes form part of these financial statements

BETHPHAGE**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024****1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.24	31.3.23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	580,003	22,256
Adjustments for:		
Depreciation charges	44,645	56,034
Loss/(profit) on disposal of fixed assets	2,802	(50)
Increase in debtors	(611,879)	(403,806)
Increase in creditors	467,832	274,701
Net cash provided by/(used in) operations	<u>483,403</u>	<u>(50,865)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>3,899,902</u>	<u>272,098</u>	<u>4,172,000</u>
	<u>3,899,902</u>	<u>272,098</u>	<u>4,172,000</u>
Total	<u>3,899,902</u>	<u>272,098</u>	<u>4,172,000</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

The financial statements are for the individual entity only.

The financial statements are presented in Sterling (£), rounded to the nearest £1.

Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. 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.

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, and 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.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter:

Freehold property	- 40 to 75 years straight line
Long leasehold	- straight line over the life of the lease
Fixtures and fittings	- 3 to 10 years straight line
Motor vehicles	- 3 to 10 years straight line

Land is not depreciated.

Assets relating to contracts are depreciated over the length of the contracts where the asset belongs to the contract and cannot be sold or disposed of by Bethphage to realise any residual value.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Pension costs

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

The charity operates a defined benefits pension scheme. The scheme is a multi-employer scheme where it is not possible, in the normal course of events, to identify on a consistent and reasonable basis, the share of underlying assets and liabilities belonging to individual participating employers. Therefore, as required by paragraph 28.11 of FRS 102, the charity accounts for this scheme as if it was a defined contribution scheme. The amount charged to the Statement of Financial Activities represents contributions payable to the scheme in respect of the accounting period.

Financial instruments

The charity has chosen to adopt Sections 11 and 12 of FRS 102 in respect of financial instruments.

(i) Financial assets

Basic financial assets, including trade and other debtors and cash and bank balances, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party, or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

(ii) Financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**1. ACCOUNTING POLICIES - continued****Financial instruments**

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	<u>65,571</u>	<u>11,196</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Investment income	<u>70,707</u>	<u>25,302</u>

4. INCOME FROM CHARITABLE ACTIVITIES

Fund	Activity	31.3.24	31.3.23
		£	£
General funds	Support services	<u>10,044,481</u>	<u>9,420,294</u>

5. RAISING FUNDS**Raising donations and legacies**

	31.3.24	31.3.23
	£	£
Expenditure on raising voluntary income	<u>7,120</u>	<u>1,957</u>

BETHPHAGE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Support services	<u>8,680,343</u>	<u>913,293</u>	<u>9,593,636</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Support services	<u>880,299</u>	<u>32,994</u>	<u>913,293</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24 £	31.3.23 £
Auditors' remuneration	15,281	11,246
Depreciation - owned assets	44,645	56,034
(Deficit)/surplus on disposal of fixed assets	<u>2,802</u>	<u>(50)</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023

Trustees' expenses

During the year, expenses totalling £1,697 (2023: £588) were reimbursed or paid directly to 3 trustees (2023: 3 trustees).

10. STAFF COSTS

	31.3.24 £	31.3.23 £
Wages and salaries	7,648,238	6,936,326
Social security costs	633,974	576,003
Other pension costs	<u>198,883</u>	<u>187,405</u>
	<u>8,481,095</u>	<u>7,699,734</u>

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

	31.3.24	31.3.23
Administrative	66	52
Service delivery	<u>266</u>	<u>279</u>
	<u>332</u>	<u>331</u>

No employee received emoluments in excess of £60,000.

Total key management personnel remuneration was £368,576 (2023: £357,309).

BETHPHAGE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,208	3,988	11,196
Charitable activities			
Support services	9,420,294	-	9,420,294
Investment income	<u>25,302</u>	<u>-</u>	<u>25,302</u>
Total	<u>9,452,804</u>	<u>3,988</u>	<u>9,456,792</u>
EXPENDITURE ON			
Raising funds	-	1,957	1,957
Charitable activities			
Support services	<u>9,433,822</u>	<u>(1,243)</u>	<u>9,432,579</u>
Total	<u>9,433,822</u>	<u>714</u>	<u>9,434,536</u>
NET INCOME	18,982	3,274	22,256
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>3,103,638</u>	<u>33,717</u>	<u>3,137,355</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>3,122,620</u></u>	<u><u>36,991</u></u>	<u><u>3,159,611</u></u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2023	1,007,895	13,065	269,946	66,043	1,356,949
Additions	307,201	-	1,800	-	309,001
Disposals	<u>-</u>	<u>-</u>	<u>(10,495)</u>	<u>(31,989)</u>	<u>(42,484)</u>
At 31 March 2024	<u>1,315,096</u>	<u>13,065</u>	<u>261,251</u>	<u>34,054</u>	<u>1,623,466</u>
DEPRECIATION					
At 1 April 2023	126,326	13,065	229,719	59,353	428,463
Charge for year	21,790	-	17,848	5,007	44,645
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(7,515)</u>	<u>(31,989)</u>	<u>(39,504)</u>
At 31 March 2024	<u>148,116</u>	<u>13,065</u>	<u>240,052</u>	<u>32,371</u>	<u>433,604</u>
NET BOOK VALUE					
At 31 March 2024	<u>1,166,980</u>	<u>-</u>	<u>21,199</u>	<u>1,683</u>	<u>1,189,862</u>
At 31 March 2023	<u>881,569</u>	<u>-</u>	<u>40,227</u>	<u>6,690</u>	<u>928,486</u>

BETHPHAGE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24 £	31.3.23 £
Trade debtors	1,028,197	912,389
Other debtors	953,815	439,298
Prepayments and accrued income	96,221	114,667
	<u>2,078,233</u>	<u>1,466,354</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade creditors	96,306	119,588
Social security and other taxes	278,201	273,847
Other creditors	2,738,999	2,185,990
Accrued expenses	170,155	236,404
	<u>3,283,661</u>	<u>2,815,829</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24 £	31.3.23 £
Within one year	1,304	13,592
Between one and five years	-	1,304
	<u>1,304</u>	<u>14,896</u>

16. PROVISIONS FOR LIABILITIES

	31.3.24 £	31.3.23 £
Provisions	<u>416,820</u>	<u>319,302</u>

17. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General Funds - all funds	1,822,620	540,647	(150,000)	2,213,267
Innovation and Development Fund	1,200,000	-	150,000	1,350,000
Infection Control and Rapid Testing protection measures	100,000	-	-	100,000
	<u>3,122,620</u>	<u>540,647</u>	<u>-</u>	<u>3,663,267</u>
Restricted funds				
Restricted Funds - all funds	36,991	39,356	-	76,347
	<u>36,991</u>	<u>39,356</u>	<u>-</u>	<u>76,347</u>
TOTAL FUNDS	<u>3,159,611</u>	<u>580,003</u>	<u>-</u>	<u>3,739,614</u>

BETHPHAGE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****17. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Funds - all funds	10,134,283	(9,593,636)	540,647
Restricted funds			
Restricted Funds - all funds	46,476	(7,120)	39,356
TOTAL FUNDS	<u>10,180,759</u>	<u>(9,600,756)</u>	<u>580,003</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General Funds - all funds	1,803,638	18,982	1,822,620
Innovation and Development Fund	1,200,000	-	1,200,000
Infection Control and Rapid Testing protection measures	100,000	-	100,000
	3,103,638	18,982	3,122,620
Restricted funds			
Restricted Funds - all funds	33,717	3,274	36,991
TOTAL FUNDS	<u>3,137,355</u>	<u>22,256</u>	<u>3,159,611</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Funds - all funds	9,452,804	(9,433,822)	18,982
Restricted funds			
Restricted Funds - all funds	3,988	(714)	3,274
TOTAL FUNDS	<u>9,456,792</u>	<u>(9,434,536)</u>	<u>22,256</u>

BETHPHAGE**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2024**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General Funds - all funds	1,803,638	559,629	(150,000)	2,213,267
Innovation and Development Fund	1,200,000	-	150,000	1,350,000
Infection Control and Rapid Testing protection measures	100,000	-	-	100,000
	3,103,638	559,629	-	3,663,267
Restricted funds				
Restricted Funds - all funds	33,717	42,630	-	76,347
	<u>3,137,355</u>	<u>602,259</u>	<u>-</u>	<u>3,739,614</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Funds - all funds	19,587,087	(19,027,458)	559,629
Restricted funds			
Restricted Funds - all funds	50,464	(7,834)	42,630
	<u>19,637,551</u>	<u>(19,035,292)</u>	<u>602,259</u>

Innovation and Development fund

The Innovation and Development fund is held to fund the investment in or development of the farm and suitable supported living accommodation; business development and sustainability projects, and increased costs of working due to Covid-19 impact.

Infection Control and Rapid Testing protection measures fund

The Infection Control and Rapid Testing protection measures fund is held to protect against any future impact of Covid-19 or other possible health emergency and any costs relating to purchasing tests and safeguarding against a future outbreak.

Restricted fund

The Restricted funds include funding received (net of expenditure) for specific projects and ongoing projects.

BETHPHAGE

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2024**

18. RELATED PARTY DISCLOSURES

During the year, the trustees were reimbursed expenses totalling £1,697 (2023: £588).

Bethphage received donations totalling £4,700 (2023: £350) from Basil Houghton Memorial Trust. At the year end, there was a balance outstanding of £nil (2023: £nil). Basil Houghton Memorial Trust are a related party as one of the trustees of Bethphage is a trustee of Basil Houghton Memorial Trust.

Bethphage received donations totalling £10,000 (2023: £nil) from the Council of Lutheran Churches. At the year end, there was a balance outstanding of £nil (2023: £nil). The Council of Lutheran Churches is a related party as it is a member of the charity.

Bethphage acquired services totalling £19,075 (2023: £15,576) from Shropshire Partners in Care. At the year end, there was a balance outstanding of £4,364 (2023: £2,816). Shropshire Partners in Care are a related party as one of the executive management team of Bethphage is a director of Shropshire Partners in Care.