BETEL OF BRITAIN

England & Wales · Charity number 1081462

Details

Other names	ANCHOR POINT, ANCHOR POINT STYLES, ANCHORS AWEIGH SOFT PLAY, BETEL GARDENS, BETEL OF BRITAIN, BETEL UK FURNITURE, BETEL, FURNITURE REVIVAL (BETEL'S), AYLESBURY HOUSE CLEARANCE AND ARK ANTIQUES, INFINATE ARTS, RISING CAFE, RISING CAFE RESTAURANT, ANCHOR POINT EVENTS, BETEL, BETEL CLEARANCES, BETEL TREEWORKS, BETEL UK, INFINITE ARTS, ON POINT, RESTORED
Status	Registered
Legal form	Charitable company
Company number	03998028
Registered	2000-07-06
Register	View on the Charity Commission register

Contact

Address	Betel of Britain Anchor Point 58 Chester Street Aston Birmingham B6 4BE
Phone	0121 5940650
Email	info@betel.uk
Website	www.betel.uk

Activities

Objects: The Charity's Objects are the advancement of the Christian Faith and in particular, but without limitation, the relief of persons who are in condition of need, hardship or distress or who are aged or sick, and the restoration of persons who suffer from the effects of drug, alcohol or substance abuse, gambling and other addictions or who are homeless through the provision of accommodation and therapeutic work within the context of Christian residential communities.

Activities: Betel of Britain is a group of caring, not-for-profit Christian communities helping broken people to regain control of their health, work potential and independence.We provide accommodation free of addictive substances where people facing life-disrupting problems can regain control of their lives, in particular, through work experience in a caring family atmosphere.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Accommodation/housing, Religious Activities
- **Who:** Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£6,651,818	£5,814,490	£12,688,280	5
2023-12-31	£6,617,889	£5,066,721	£11,850,952	5
2022-12-31	£6,194,022	£4,961,948	£10,299,784	6
2021-12-31	£6,814,539	£4,959,269	£9,067,710	6
2020-12-31	£7,395,417	£4,425,324	£7,212,440	8

Trustees

Name	Role	Appointed
ANTHONY JOHN BAGG		2020-03-21
ELLIOTT TEPPER		
KENT MARTIN		
MARY ALICE MARTIN		
Maurice Paul Reid		2020-04-21
Rev Yvonne Mosquito		2020-04-21

BETEL OF BRITAIN

England & Wales - Charity number 1081462

Accounts

BETEL OF BRITAIN

Report and Financial Statements

Year ended 31st December 2024

Charity Numbers: 1081462 & SC045808

Company Number: 03998028

Reference and Administrative Information

Charity numbers: 1081462 & SC045808

Company registration number: 03998028

Registered Office and operational address:
58 Chester Street
Aston
Birmingham
B6 4BE

Secretary: Ruth Cuthbert

Senior Staff: Kent and Mary Alice Martin
The Regional Managers of Birmingham/Anchor Point, Derby, Hexham, Manchester, Motherwell and Nottingham

Auditors: Just Audit & Assurance Ltd.
Chartered Accountants and Registered Auditors
37 Market Square
Witney
Oxfordshire, OX28 6RE

Bankers: HSBC plc
26 Broad Street
Reading
Berkshire
RG1 2BU

Contents

Betel of Britain Trustees Report for 2024

The trustees are pleased to give their report for the year ending 31st December 2024.

The year 2024 saw several advancements outlined below. This was the charity's 29th year in the UK, helping hundreds more of the nation's homeless, drug- and alcohol-addicted and ex-offenders on the road to recovery free of charge. In the midst of continued economic and social upheaval we remain dedicated to helping some of society's most hurting men and women transform their lives and impact society, inspiring resilience in our men and women through living, working and serving together as vital contributors to our community.

We look forward expectantly to the future ahead, whilst continuing to navigate the struggles of the post-pandemic climate.

During such unpredictable seasons, we are reminded that Betel's work would not be possible without the hard work and commitment of our leadership team and volunteers who walk alongside our residents daily to help them realise their future and hope. We also remain truly grateful to those individuals, landlords, trusts, churches and companies who have partnered with us in different ways for the sake of our men and women. Being part of such unity and vision has been a real encouragement when the scale of the addiction problem and its impact on society remains daunting. Perseverance and co-labouring matters. The ability to provide all our services free of charge and without government financial support would simply not be possible without the help of our longer serving men and women and our faithful supporters.

A total of 536 men and women lived in Betel UK communities during 2024 (2023 - 581). This number includes both new and existing residents. Whilst Betel continues to recover from the pandemic, we are encouraged by the steady maintenance of numbers over 500. Our doors remain open to those seeking freedom from addiction.

In the rest of the report, we will endeavour to show how Betel is fulfilling its charitable objects and the impact that we are making across various sectors of society.

Strategic Report

Plans for future periods

The past few years have been immensely challenging but also inspiring as we have continued to travel through new territory. It has enabled us to review many of our processes, including our business models, to ensure their sustainability in the current climate. The core aim is to remain accessible and welcoming to enable our men and women to find lifelong restoration. This reflection has also birthed a three-year strategy:

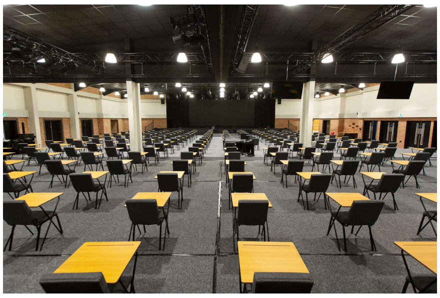
Rebuilding Centre Numbers and Greater Partnerships Post Pandemic – We remain committed to reaching out in 2025 to churches, drop-in centres, prisons, magistrate courts and the needy on the streets, both at a local level across our centres as well as nationally. We aim to rebuild partnerships, arrange speaking engagements and make new contacts to raise awareness of Betel's residential recovery service at no charge to families or the government. Our exceptional model permits us to serve the wider community in helping those struggling with addiction in a way local communities are unable to do.

Medicated Detox – Following the successful pilot of a medicated detox service in Birmingham, we continued to work with NHS addictions specialist Dr. D. Cavanaugh to extend the medicated detox service to our centres in Derby and Nottingham. These are running well in each of the centres, with both men and women being offered medicated detoxes for alcohol withdrawal, and for heroin and methadone withdrawal. Plans are to extend the service into Hexham and Motherwell in 2025.

Restructuring Social Business Strategies – Given the uncertain economic climate, we continue to review our existing social enterprise strategies to make them as cost effective as possible whilst being open to consider new expansion businesses. The primary purpose for our charitable businesses continues to be helping as many people as we can through their recovery. Whilst our income streams have remained strong, the challenge has been to manage operating costs with the sharply increasing prices of fuel, utilities and interest rates. Our commitment to be as financially self-sufficient as possible whilst training recovering men and women in an increasing variety of employable skills has been a challenge in recent years with spiraling costs. One significant change has been the intentional reduction of furniture shops across our centres, and a strategic increase in our online furniture sales. This change has seen a financial improvement within the overall profit of our furniture sales. We continue to be extremely grateful to supporters and trusts who understand us and are willing to partner with us financially.

Anchor Point Project – With added financial donations continuing into 2024, the final phase of Betel UK's national headquarters and social enterprise centre, *Anchor Point,* was completed in 2024, in Aston, Birmingham. In January 2024 M.V. Kelly Ltd. gifted Betel with the full renovation of the car park, including 43 parking spaces and newly secured car park gates and accessible exit ramp. The three additional businesses (a children's soft play hire, a beauty salon and events hire business) reached completion and add to the bustling, family friendly community hub. Aston & Fincher generously partnered with our *On Point* Beauty Salon offering free professional training to staff and providing all the salon products. They continue to support the efforts of the salon. June saw the official opening of *On Point* Salon, with a fabulous open day featuring various local vendor stalls and free express hair and beauty treatments throughout the day.

Under one roof, all six businesses (Restaurant, Catering, Events Hire, Infinite Arts, *On Point* Beauty Salon and *Anchors Aweigh* Children's Soft Play party hire) are run by recovering men and women, showcasing their transformed lives and promoting Betel's businesses and recovery service to thousands. Anchor Point aims to be an encouragement to our residents as they see the impact of their daily good choices, inspiring customers, families and members of the local community who benefit from our social enterprises, as well as inner-city professionals who seek to find out more.



The trustees acknowledge that the development of Anchor Point is the largest investment of its kind in the charity's history (as set out in more detail in the Financial Review). We also appreciate, given the size of the venture, that the business start-ups will take time to achieve profitability as we build a customer base in a deprived city ward and further afield. This development was essential to the longer-term vision and expansion of Betel. As such, the trustees keep abreast of these financial matters whilst continuing to keep our sights on the longer-term goal of our social enterprises helping to train Betel's recovering men and women whilst also creating a community hub. Once all charitable businesses are fully functioning, we expect Anchor Point to become a net contributor to Betel's wider activities.

Wholeness Development – We remain committed to the development and training of Recovery Centre leaders and Directors nationwide, as well as to our residents generally. To these ends, we continue to host national conferences regularly and arrange support for couples within Betel to build healthy relationships. We also encourage our men and women to parent well and pursue restoration with their own wider families. Healthy leaders create healthy families, who, in turn, re-invest positively into society.

Social Media/Raising Awareness – Our in-house Betel Social Media Marketing Team continues to build skills and expertise in-house whilst increasing our advertising presence to raise awareness of how Betel can help individuals and partner with local initiatives. Our landscape gardening, internet furniture, house clearance, Rising Café restaurants, food catering, Anchor Point Events Hire and Infinite Arts businesses have all benefitted from this intentional investment. Given the diverse facets of Betel, communicating what we do requires a lot of time and effort. We are grateful for our marketing team and their passion to share the vision of Betel across the various social media platforms.

Objectives, Activities and Public Benefit

A summary of our objectives is as follows:

a) The advancement of the Christian Faith
b) The relief of persons who are in condition of need, hardship or distress or who are aged or sick
c) The restoration of persons who suffer from the effects of drug, alcohol or substance abuse, gambling and other addictions or who are homeless, particularly through the provision of accommodation and therapeutic work

Betel's mission is to help restore homeless and drug and alcohol-dependent people to productive, independent lifestyles and assist them to rebuild their family relationships through work-as-a-therapy and the long-term experience of a stable, ordered life in one of our residences Some new residents have never experienced the necessary discipline of a working day, and many lived chaotic lifestyles which revolved around drugs or alcohol. People are referred to us from many sources, and people now often refer themselves.

We seek to help disadvantaged and marginalised men and women; they come from a wide variety of backgrounds including those who are homeless or of no fixed abode, unemployed, long-term drug or alcohol dependent, ex-offenders, with or without religious faith and of various ethnic backgrounds. Alcohol and drug addiction in the UK are a serious problem, blighting many lives. Our aim is to provide more peer-led caring communities throughout the UK where people can be helped.

To achieve these objectives, we will promote residents who show signs of increasing stability by offering them additional responsibilities. They may become “responsibles”, therapeutic work managers or house leaders in our residences and social businesses. They can then lead new centres as these become available. We also want to increase our main sources of income (second-hand furniture shops, internet trade of Betel UK’s *RESTORED* furniture, gardening, cafés, catering and building hire events) by further therapeutic work development and by research into new work ventures. For residents, this work builds genuine self-esteem, a work ethic and other employable skills. We want to involve more volunteers and seek the help of more charitable resources.

Public Benefit: Betel's work and services are available free of charge to all members of the public except where ongoing mental illness may provide a safeguarding risk to our community or where the resident will not, or cannot, cooperate within our community. The complex issues with which our men and women come to us require much time, patience and compassion to walk through life with them and help them find freedom. Such peer-led mentoring and training impacts the individual, but inevitably impacts their family and friends, particularly their children as well as society at large. Many people regularly share about the impact of the transformed lives of our residents. All of Betel's therapeutic income is used for the free provision of our services, and all our income is used solely for our charitable purposes.

Achievements and Performance

Overview of 2024 Statistics:

- A total of 536 individual men and women lived in Betel UK communities during 2024.
- There were 438 new entries into Betel in 2024.
- The average age of new entries was 37 years for women and 38 years overall (increased from 37 in 2023 and several years previously).
- 32% of new entrants had abused substances for more than 10 years, and an additional 25% for more than 20 years.
- At least 49% of new entrants had criminal records, and 52% (54% in 2023) were homeless or living in unstable conditions prior to entry.
- 53% of new entrants had children (70% of female new entrants had children).

From 1996 to 2024 9,450 individuals have entered into a Betel UK centre. There has been a total of 14,608 entries which includes multiple stays by some of those individuals.

Increased Support for Women

Of the 9,450 individuals who entered Betel UK from 1996-2024, 1,391 were women. Our continued provision of support for women is reflected in the table below. Given that our information for women is collated for a five-year period, the next set of figures won’t be available until 2026. Whilst our numbers for women are lower than pre-pandemic levels we continue to let people know of the support we provide, with spaces for up to around 70 women across four of our centres.

Number of Individual Women who entered Betel in 5-year increments:

1996-2000: 31	2006-2010: 224	2016-2020: 400
2001-2005: 197	2011-2015: 322	

Internship Training Programme

Seven interns served as part of Betel of Britain’s Internship programme during 2024, one of whom was an Infinite Arts intern.

Anchor Point – The Impact to Date: Our presence at Anchor Point in less than three years has already led to a regular clientele visiting the *Rising Café* restaurant and *On Point* salon. The welcoming community atmosphere at *Anchor Point* continues to grow in popularity and our aim is that it increasingly benefits the local area.

Anchor Point Hiring Facilities: Our *Anchor Point* Events Hire social enterprise continues to be busy hiring out for both corporate bookings, church bookings and personal bookings. Anchor Point welcomes a diverse range of groups including the NHS, awards ceremonies, wedding receptions, large conferences and as a venue for performing arts students from Birmingham City University. Anchor Point hosted our very first Infinite arts conference- *‘Infinite ‘24’*, which welcomed both seasoned artists and those simply interested in exploring creativity in the form of worship.

Property Improvements – Scotland, Nottingham & Birmingham: Our Motherwell (Scotland), Nottingham and Windmill House (Birmingham) residential and business properties saw significant improvements in 2024. The Motherwell centre has seen much improvement both internal and external, including but not exclusively clearing and renovating their top car park, replacing the old dilapidated decking area that overlooks the river using donated timber *(photo below)*, replaced and extended a lean to that now provides safe storage for tools and vehicle parts *(photo below)* and they built a storage area for logs that are brought back from gardens jobs *(photo below)*.

In addition to the onsite improvements, Motherwell received financial gifts that enabled them to purchase a new tipper for their growing gardens business and a 9-seater van for the men's house, in addition to a financial gift to purchase a new Luton van for the furniture business.

In Nottingham the conversion of a warehouse to create a multi-purpose/family room was completed and is being enjoyed by the Betel Nottingham community and their visitors. The women's house, *The Limes,* was provided with a grant in order to purchase a new heating system and radiators for their house and to help towards a necessary fire alarm system upgrade, both of which has been completed. Ongoing refurbishments are taking place throughout the house using sponsorship money that Nottingham raised through the Three Peaks Challenge. Finally, in Nottingham, the *Rising Café* in Lincoln required a full refurbishment including a new cooling system, new electrics and new flooring.

Birmingham's men's residence, Windmill House, has also undergone major renovation made possible due to the financial and expert labour help of a construction company. The works included new windows in the dorms, a new roof to part of the building, fully re-wired electrics and an upgraded fire alarm system to the building, two brand new fully equipped kitchens and new toilet and shower blocks. Windmill House is also home to the online furniture business for which the construction company purpose-built a much needed office, photography area and storage space. These renovations have been such a blessing to the men living and working on site, and now provide a beautiful welcoming space for their families and friends in which to visit, and for the Betel Birmingham community to enjoy social events.

Betel's Impact

National Conferences and Events: In 2024, we celebrated five Betel UK conferences attended by all centres, including a national women's conference in March. The year culminated with our final conference '*Reviving the Call",* celebrating the past 27 years of Betel of Britain and looking to the future. The space at Anchor Point enabled us to comfortably host 500 people from around the world to attend and enjoy this time of teaching, worship and fellowship. Our conferences continue to be well attended by Betel residents as well as people outside of the Betel residential communities.

Training: There continues to be a variety of training provided across the centres. We remain truly grateful for those supporters who have helped cover the cost of a number of training courses for our men and women to attain driving and digger licenses, attend the Westminster Theological Centre for theology training and receive training for those working in our new *On Point* Salon. This support genuinely makes such a difference, equipping our men and women with skills whilst at Betel as well as increasing their employability when they choose to move on.

Music Training: Betel continues to invest in musicianship with the focus on teamwork. The impact of this on our community is very real, with many men and women commenting on the difference this has on helping them build confidence as part of their recovery. Our music team have written a number of songs and are planning on recording and releasing them as singles over the next year.

Infinite Arts – Music, Arts and Creative Development: Our *Infinite Arts* team continues passionately to seek ways to combine the creative arts with training for our men and women. The Infinite Arts team performed a moving Easter and Christmas performance commemorating the holidays. They also hosted their second, two-week arts internship session in July, culminating in a team performance for Betel residents and the wider community. The skills-and-confidence-building opportunity that this provides for our men and women really is unique.

Internship Training Programme: Seven interns served as part of Betel of Britain's Internship programme in 2024.

SROI study: Following on from the Just Economics *Social Return on Investment* study of 2022 we continue to collect survey responses from our residents at set stages of their journey with us to review and learn from the responses. This will provide on-going statistics for follow-up reports of our SROI progress each year.

Building community, impacting society: We regularly get feedback on how much the transformed lives of our men and women impact and encourage professionals and individuals in society, as more and more recovering parents are reunited with children into families.

Restoring the Foundation (RTF): RTF sessions continue to be held ministering to and mentoring our men and women. This year we had a team of trainers visit from the USA and provide training to equip more people in each of the centres to be able to provide RTF sessions for the men and women. These sessions are also being introduced as part of our Betel UK marriage preparation for couples. The feedback and results are overwhelmingly positive.

Church Relationships and Theological Colleges' Visits: Several theological students from Wycliffe Hall have come to serve at our Birmingham centre in 2024 on social placements and have been overwhelmed by the work of Betel UK. We are grateful for this partnership and encouraged by the impact of the lives of our men and women on these students. We continue to have a number of visits from churches who are partnering with us on mission trips, and are encouraged by the partnership we are building with local churches to each of our centres. Visitors always comment on how positively they have been impacted by living in our residences and serving in the Betel community.

Criminal Justice Sector Impact: We continue to visit prisons across the UK, reaching out to would-be residents struggling with addiction. We remain committed to engaging and working with the Criminal Justice Sector as much as possible and have had increased engagement with the West Midlands probation and magistrates to raise awareness of the help we offer.

Street *Outreach:* Our outreach teams continue to build relationships with those living on the streets, as well as building links with drop-in centres, hostels and other homeless organisations.

Wider community involvement, Carol singing – Carol singing over the Christmas season continues to bring joy and raise public awareness of Betel across the country. So many passers-by comment on the positive influence our carol-singing teams bring. We are truly grateful to those Local Councils and supermarkets who support us to run these events. Ongoing community support and conversations emphasise how important this venture has become, especially encouraging those whose family members may be struggling with addiction issues.

Financial Review

Words cannot express the gratitude that Betel has for the many generous donors who enable our charitable work. Even though restricted donations decreased by £842.6k (essentially due to the completion of the Anchor Point project early in 2024), unrestricted donations increased by £461k and include three legacy gifts this year totalling £146,154. Special thanks go out to M.V. Kelly Limited. This company has given generously in time, materials and funds to improve the residences for Betel's recovering residents, to provide a new furniture restoration workshop, vehicles to support the businesses which provide therapeutic work for the residents and to support the Infinite Arts program. The Vardy Foundation is also due a special thanks for the years of support to Betel, particularly for the Hexham centre but also for the annual support given to help residents move on to life outside of Betel.

Concerted efforts began in 2022 and continued into 2024 to address the financial challenges created by the economic climate, namely steep rises in energy, mortgage interest rates and fuel costs. Charges for services provided and products sold by the businesses were increased, more competitive sources for business direct costs were sought and residences were consolidated to reduce overhead housing costs and daily use of multiple vehicles as often as feasible. The trustees are still looking into other means of generating funds to support the recovery work of Betel. Cost reduction plans also include installation of an array of solar panels at Anchor Point, for which we are actively seeking donated funds.

Our therapeutic work activities provide opportunities for our recovering men and women to learn valuable skills and life lessons and also provide resources to help cover housing and living costs for our residents.

Betel's Shop Revenue surplus (including the donations received in our shops from gift aided goods sales and the tax reclaimed on these sales) decreased in 2024 as it was still a year of rebuilding because of moving more from shop based sales at retail locations with high overheads to the internet trade of Betel UK's *RESTORED* furniture. Internet trade sales as a percentage of Shop Revenue grew 13% (from 45.54% to 58.55%), and growth is still anticipated in 2025 as two shops closed in 2024.

Whilst revenue at Anchor Point increased in 2024, the income potential is still being developed and is expected to increase in 2025. With twelve months of operations for the Café and Building/Events Hire and a partial year for the newly opened beauty salon, costs exceeded income by over £317.6k (2023: over £223.6k). The greatest contributing factor to the costs increase in 2024 is depreciation (£123.4k) as the whole property is now in use. The surplus from the gardens work area generated the overall increase of the Other Therapeutic Surplus for Charitable Purposes (once again showcasing the benefits of the effort to improve profitability).

Overall, therapeutic work (including gift aided goods sales and the associated gift aid tax) generated 56% (2023: 51%) of the revenue of the charity. Combining this therapeutic work income with solicited donations from our concerted fund-raising efforts during the month of December, the residents generated 70% (2023: 80% - slightly recalculated from 78% for in-kind donations received as capital improvements) of general revenue which is total revenue adjusted for restricted/in-kind capital improvement donations, in-kind food donations and government support. The percentage decrease occurs due to a significant increase in unrestricted donations and a decrease in restricted donations for capital improvements. These factors result in a higher percentage of donations contributing to general revenue. However, it should be noted that revenue generated by therapeutic work and solicited donations increased by £374.5k.

Our modest costs of administration remain well under control.

The rest of the revenue was received in donations and gifts, various grants and in-kind donations for food, vehicles and materials for property improvements and repairs. Some government support was received from business rates relief and the employment allowance.

Principal Funding Sources – Therapeutic Work

56% of revenue in 2024 (51% in 2023) was generated by our therapeutic work areas (including donations generated by gift aided goods) and has been applied to the maintenance and expansion of the same and the support and provision of housing for our residents. Although these are still lower percentages than in pre-Covid years, they are due to significant donations for capital improvements.

Below are the results for our shops, restoration and other therapeutic work (principally gardening/tree work, cafés, events/building hire and house clearances). Please note: because of the way Gift Aid on sales of goods operates, the income derived from gift aided goods is actually shown under "Voluntary Income: Donations" in the Statement of Financial Activities. This is also true for grants and in kind gifts received to help with our social enterprise costs. We have presented the financial information below adjusted for Gift Aided Donations as well as Expenditures paid from Restricted Gifts and In Kind Gifts to arrive at the surplus generated by unrestricted activities.

Shop/Furniture Trade Summary	2024	2023
	£	£
As Per Statement of Financial Activities		
Total Shop Revenue	**1,119,078**	1,082,928
Shop Expenditure	**1,020,001**	1,003,304
Surplus for Charitable Purposes	**99,078**	79,624
Voluntary Income: Donations associated with Shops		
Gift Aided Goods Sales	**185,517**	231,519
Tax reclaimed on these sales	**46,379**	57,880
Shop Surplus adjusted for gift-aided goods	**330,974**	369,023
Voluntary Income: Other Donations associated with Shops Work		
Shop Costs paid from Restricted Gifts	**0**	0
Shop Surplus (Unrestricted)	**330,974**	369,023

Other Therapeutic Work Summary	2024	2023
	£	£
As Per Statement of Financial Activities		
Other Therapeutic Work Revenue (principally gardening)	**2,393,924**	1,983,874
Other Therapeutic Expenditure (principally gardening)	**1,748,766**	1,393,773
Surplus for Charitable Purposes	**645,158**	590,101
Voluntary Income: Donations associated with Other Therapeutic Work		
Other Therapeutic Work Costs paid from In Kind Gifts	**13,087**	-
Other Therapeutic Work Costs paid from Restricted Gifts	**32,092**	584
Other Therapeutic Work Surplus (Unrestricted)	**690,337**	590,685

Principal Funding Sources – Fundraising Activities

Betel of Britain is committed to high standards with regard to fundraising activity and has complied with all laws relating to charities and fundraising. We are clear, honest and open about our activities and fund-raising requirements. We are respectful towards all supporters, and with the work being carried out to meet GDPR regulations have recognised our strong procedures with regards to fundraising information security.

Donations: The majority of donations come from unsolicited gifts. In 2024 several centres received donations towards capital improvements and property repairs, enabling the charity to provide enhanced facilities for residents, whilst also contributing to the future growth and expansion of the charity. We continue to apply for and receive grant funding for specific purposes and projects, resulting in the provision of additional equipment and resources for the various vocational work streams and other activities. This has expanded the range of opportunities that the charity has been able to offer to residents, promoting the furtherance of the aims and objectives of the charity. We have been truly thankful for and touched by individuals, churches and trusts for their support over the year.

Food donations are received from various national stores and restaurants including Aldi, Ashwood Church Food Bank, Brakes, Chapmans Butchers in Wishaw, Costco, Greggs, Hammonds Farm, KFC, Lidl, Marks & Spencer, Morrisons, Nandos, Neighbourly, Pret e Manger, Sainsburys and Tesco. Although there has been a decrease in food donations, we are extremely grateful to all of these companies for their invaluable support and contribution to the charity. We also benefit greatly through membership in FareShare.

Our major fundraising events in the run up to Christmas produced solicited donations totalling £269,387 (2023 - £283,566).

Betel of Britain has not signed up to any voluntary fundraising schemes or standards. However, as noted above, all our fundraising activities are carried out to the highest possible standards. As regards the carol singing, many of the venues are subject to local authority licences which require formal reporting.

Principal Funding Sources – Government Support

Betel of Britain received £22,613 (2023: £20,156) in government support for business rates relief and employment allowance.

Reserves Policy

Betel UK Trustees seek to manage our reserves to achieve our goal of meeting our obligations, and fulfilling our objectives, in the following way:

- We **will not** maintain a fixed level of free reserves (e.g. unrestricted funds or other investments which we can liquidate).
- We **will** adopt a combination of the following strategies to enable the Charity to function.
    - maintain robust cash flow management
    - make operational adjustments to costs
    - obtain additional donations from our network of sponsors in the UK and overseas
    - redirect income from business activities
    - redirect our annual discretionary gift to the overseas work of Betel (Currently £93.4k/y)
    - maintain a substantial equity reserve

For over twenty-five years, this approach has allowed Betel UK to operate effectively, and adapt to financial needs across the activities of Betel UK in both the short, medium and long term.

Investment Policy

Betel does not have any investments.

Structure, Governance and Management

Governing Document

Memorandum and Articles of Association incorporated 19th May 2000.
A charitable company limited by guarantee.
The directors also act as trustees of the charitable activities of Betel of Britain.

Recruitment and Appointment of Trustees

Trustees are recruited and appointed by the existing Board of Trustees and are representative of professional, business, charitable and Christian service backgrounds.

Trustee Induction and Training

New trustees are provided with an induction pack containing charity commission guidance and are fully committed to the ethos of Betel.

Risk Management

The trustees acknowledge their responsibility to manage the risks facing the charity. The pursuit of our charitable objects entails a level of risk higher than many other charities. Most of our beneficiaries are from unstable backgrounds. Our vision is to see people transformed from an addictive life to a productive one. Part of the process involves putting people into positions of trust when in the past they have been untrustworthy. This strategy brings successful results but entails risk.

We have identified risks in the areas of governance, operational, financial, external and compliance. Major risks have been identified and steps taken to mitigate those risks as much as is possible. Risk management is an ongoing process, fluid and challenging in a relatively young and growing organisation.

Organisational Structure

The trustees, supported by professional advisers, provide overall strategy and vision.
The decisions of the trustees are enacted by Kent and Mary Alice Martin, the Executive UK Directors, and delegated through regional and local house managers or business managers.

Birmingham Region and HQ: Overall oversight by Kent and Mary Alice Martin assisted by a local leadership team.

The following regions of *Nottingham, Derby, Manchester, Hexham and Motherwell* have regional managers who are assisted by local leadership teams. These managers meet regularly on a national basis and form the backbone of Betel's management structure.

Equal Opportunities and representation: The majority of those regional managers together with all the local leadership teams, are people who have used, or are using, our services (ex-addicts).

Grant Making

Related Parties

Betel of Britain has a number of important informal relationships which arise out of common areas of operation which help Betel to function more effectively, i.e., Betel International, Spain. Workers from Betel of Britain attend conferences and leaders' meetings at the head office in Spain. There are occasional movements of volunteers from one country to another, and there are centres in twenty-one countries on all major continents (including Betel USA, which is in the process of being re-opened). Betel was started by personnel from WEC International, an evangelical Christian missionary organisation; and there continues informal contact with this organisation. Betel is a member of ISAAC (the International Substance Abuse and Addiction Coalition) and the Evangelical Alliance.

Individuals
Grants can be made to individuals where it is assessed that such support will aid the individual on a course to a more independent life.

Details of grants made are reported in Note 8.

Statement of Trustees' Responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General 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 incoming resources and application of resources 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 judgements and 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;

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 safekeeping 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 auditor is 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 auditor is aware of that information.

This report was approved by the Trustees on 10 July 2025 and signed on its behalf by

Kent Martin

Kent Martin
Trustee and Director

AUDITOR'S REPORT TO THE TRUSTEES OF BETEL OF BRITAIN

Independent Auditors' Report to the members of Betel of Britain

Opinion

We have audited the financial statements of Betel of Britain for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

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, 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.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 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, the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

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 as applied to public interest entities, 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 trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or

our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 trustees' 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 trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper 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; or
- we have not received all the information and explanations we require for our audit.; or
- the charity has not kept sufficient accounting records; 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 trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011, and section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2002 and under the Companies Act 2006 and report in accordance with the Acts 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 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:

Our assessment focused on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and

regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, United Kingdom Generally Accepted Accounting Practice and relevant tax legislation.

We are not responsible for preventing irregularities. Our approach to detect irregularities included, but was not limited to, the following:

- obtaining an understanding of the charitable company's policies and procedures and how the charitable company has complied with these, through discussions and sample testing of controls;
- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework;
- an understanding of the charitable company's risk assessment process, including the risk of fraud;
- designing our audit procedures to respond to our risk assessment; and
- performing audit work over the risk of management override of controls including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also consider the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities is available 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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 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, 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.

Jonathan Russell (Senior Statutory Auditor)
For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square
Witney
Oxfordshire
OX28 6RE

Date: 10 July 2025

Betel of Britain

Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31st December 2024

Incoming Resources	Notes	Unrestricted	Restricted	2024 Total	2023 Total
		£	£	£	£
Incoming resources from generated funds					
Voluntary income					
Donations	2	1,698,025	1,104,247	**2,802,272**	3,183,738
Activities for generating funds: Carol Singing, Bag Packing, Calendars, etc.	3	270,127	-	**270,127**	286,182
Incoming resources from charitable activities					
Shop income	4	1,119,078	-	**1,119,078**	1,082,928
Other Therapeutic Work	4	2,393,923	-	**2,393,923**	1,983,874
Total incoming resources from generated funds and charitable activities		5,481,153	1,104,247	**6,585,400**	6,536,722
Investment Income	5	7,396	3,349	**10,745**	8,895
Other Incoming Resources	6	55,673	-	**55,673**	72,272
Total Incoming Resources		5,544,222	1,107,596	**6,651,818**	6,617,889
Resources expended					
Cost of generating funds					
Fundraising and publicity	7	42,947	483	**43,430**	64,184
Charitable Expenditure					
Grants Payable	8	192,654	152,402	**345,056**	339,076
Shop Expenditure (incl Cost of Sales)	9	1,020,001	-	**1,020,001**	1,003,304
Other Therapeutic Work	9	1,716,673	32,092	**1,748,765**	1,393,773
Centre Expenses	9	2,203,132	417,560	**2,620,692**	2,230,965
Governance Costs	9	36,546	-	**36,546**	35,419
Total Charitable Expenditure		5,169,006	602,054	**5,771,060**	5,002,537
Total Resources Expended		5,211,953	602,537	**5,814,490**	5,066,721
Net Income (Loss) for the year before Transfers	10,11	332,269	505,059	**837,328**	1,551,168
Transfers between Funds	19	343,341	(343,341)	**-**	-
Net Movement in Funds		675,610	161,718	**837,328**	1,551,168
Reconciliation of Funds					
Total Funds brought forward		11,744,465	106,487	**11,850,952**	10,299,784
Total Funds carried forward		12,420,075	268,205	**12,688,280**	11,850,952

The notes on pages 16 - 28 form an integral part of these accounts

Betel of Britain
Company Number: 03998028
Balance Sheet at 31st December 2024

		2024		2023	
Fixed Assets	**Notes**	**£**	**£**	£	£
Tangible Assets	12		**15,811,776**		15,699,423
Intangible Assets	13		**-**		167
			15,811,776		15,699,590
Current Assets					
Stocks	14	**259,342**		260,626	
Debtors	15	**437,896**		306,342	
Cash at Bank and in Hand		**774,481**		375,748	
		1,471,719		942,716	
Creditors: amounts falling due within one year	16	**630,733**		642,750	
Net Current Assets			**840,986**		299,966
Total Assets less Current Liabilities			**16,652,762**		15,999,556
Creditors: amounts falling due after more than one year	17		**3,964,482**		4,148,604
Net Assets	18		**12,688,280**		11,850,952
Funds					
Unrestricted Funds			**12,420,075**		11,744,465
Restricted Funds	19		**268,205**		106,487
Total Funds			**12,688,280**		11,850,952

The Financial Statements were approved by the Board on 10 July 2025 and signed on its behalf by

Kent Martin, Director

The notes on pages 16 – 28 form an integral part of these accounts

Betel of Britain
Statement of Cash Flows
for the year ended 31st December 2024

	Notes	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Cash flows from operating activities:					
Net cash provided by (used in) operating activities	Table 1	**867,306**	**421,265**	**1,288,571**	1,971,407
Cash flows from investing activities:					
Proceeds from sale of fixed assets		**131,238**	**-**	**131,238**	59,224
Purchase of intangible asset		**-**	**-**	**-**	-
Purchase of property, plant and equipment		**(523,708)**	**(343,341)**	**(867,049)**	(2,353,815)
Net cash provided by (used in) investing activities		**(392,470)**	**(343,341)**	**(735,811)**	(2,294,591)
Cash flows from financing activities					
Repayments of borrowing		**(198,027)**	**-**	**(198,027)**	(444,648)
Cash inflows from new borrowing		**44,000**	**-**	**44,000**	398,713
Net cash provided by (used in) financing activities		**(154,027)**	**-**	**(154,027)**	(45,935)
Change in cash and cash equivalents in the reporting period		**320,809**	**77,924**	**398,733**	(369,119)
Cash and cash equivalents at the beginning of the reporting period		**185,467**	**190,281**	**375,748**	744,867
Cash and cash equivalents at the end of the reporting period	Table 2	**506,276**	**268,205**	**774,481**	375,748

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Table 1: Reconciliation of net movement in funds to net cash flow from operating activities				
Net income (loss) for year before transfers	**332,269**	**505,059**	**837,328**	1,551,168
Adjustments for:				
Depreciation	**616,564**	**-**	**616,564**	442,684
Amortisation of intangible assets	**167**	**-**	**167**	167
Loss/(profit) on disposition of assets	**6,893**	**-**	**6,893**	(28,967)
(Increase)/decrease in stocks	**1,284**	**-**	**1,284**	4,925
(Increase)/decrease in debtors	**(131,554)**	**-**	**(131,554)**	(13,987)
Increase/(decrease) in creditors	**41,683**	**(83,794)**	**(42,111)**	15,417
Net cash provided by (used in) operating activities	**867,306**	**421,265**	**1,288,571**	1,971,407
Table 2: Analysis of cash and cash equivalents				
Cash in hand	**22,272**	**-**	**22,272**	15,816
Notice deposits (less than 30 days)	**484,004**	**268,205**	**752,209**	531,543
Overdraft facility repayable on demand	**-**	**-**	**-**	(171,611)
Total cash and cash equivalents	**506,276**	**268,205**	**774,481**	375,748

The notes on pages 16 - 28 form an integral part of these accounts

Betel of Britain

Notes to the Financial Statements
For the year ended 31st December 2024

1. Accounting Policies

1.1. Accounting Convention

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Betel of Britain 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 notes.

1.2. Incoming Resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. Significant food donations are received from various national stores and restaurants, and a Gift in Kind value has been calculated for these donations based on an average number of residents and the amount of donations received resulting in a per day per resident rate of £3.48 (£4.26 in 2023). This is included in voluntary income. Other than where small regular allowances and other payments have been made to them, the value of services provided by volunteers has not been included.

Grants and benefits, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from charity shops is included in the year in which it is receivable. Since these provide therapeutic work, which is a direct aim of the charity, such is included as activities in furtherance of the charity's objects.

Shop Expenditure is similarly treated as direct.

Income from investments is included in the year in which it is receivable.

Tax receivable on Gift Aided donations is included when receivable.

1.3. Resources expended

Resources expended are recognised in the year in which they are incurred and include irrecoverable VAT in the cost to which it relates.

Fundraising costs are those incurred in seeking voluntary contributions, including the costs of disseminating information in support of the charitable activities. Where publicity incorporates details of shop and services, such costs have not been separated out to Shop & Services expenses, since it is impractical to do so.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. These have been allocated to each of the elements of charitable expenditure as appropriate.

Governance costs are those incurred in ensuring that the company complies with its legal and statutory obligations.

1.4. Tangible Fixed Assets and depreciation

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

Freehold Buildings	Straight line over fifty years
Other Structures (15 yr life)	Straight line over fifteen years
Other Structures (10 yr life)	Straight line over ten years
Other Structures (7 yr life)	15% reducing balance
Leasehold Properties	Straight line over period of lease
Equipment	25% reducing balance
Furniture, Fixtures and Fittings	15% reducing balance
Motor Vehicles	25% reducing balance
Sewage Treatment Plant	5% reducing balance
Intangible Fixed Asset – Software	20% straight line

Freehold land is not depreciated.

The capitalisation thresholds for fixed assets are:
£500 for equipment
£1,000 for property e.g. 'leasehold property improvements', 'furniture fixtures & furnishings'.

For 2021, due to the large volume of assets purchased to open new therapeutic work areas at the property developed at 58 Chester Street (a.k.a. Anchor Point) and only operating for 4 ½ months, the equipment and furniture, fixtures and fittings were aggregated and depreciated for 4 months instead of the full year which is normally taken when acquiring these assets. For 2022, a full year of depreciation was taken for the completed areas.

For 2023, a large volume of assets was purchased but not put into use until 2024. Depreciation for these assets began in 2024.

1.5 Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Income & Expenditure Account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

1.6 Investments

Fixed Asset Investments are stated at cost less provision for diminution in value.

Current Asset Investments are at the lower of cost and net realisable value.

1.7 Stock

Stock bought for re-sale in the charity shops and on the internet is valued at the lower of cost and net realisable value. Christmas tree stock is valued at a percentage of future re-sale value less harvesting & transportation costs. The percentage is based on accumulative years of growth over the number of years required to obtain five to eight feet in height.

1.8 Fund Accounting

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.9 Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.10 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Donations

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
General Donations	961,246	1,092,459	**2,053,705**	2,372,763
Gift Aid Donations	228,896	9,430	**238,326**	314,372
Income tax recoverable	57,224	2,358	**59,582**	78,593
Non-restricted income tax on restricted gifts	-	-	**-**	-
Tithes	-	-	**-**	238
Gifts in Kind	450,659	-	**450,659**	417,772
	1,698,025	1,104,247	**2,802,272**	3,183,738

3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Bag packing	-	-	**-**	-
Carol Singing	255,788	-	**255,788**	272,935
Street/Store Collections	13,600	-	**13,600**	10,631
Books, CDs, DVDs	739	-	**739**	2,616
	270,127	-	**270,127**	286,182

4 Incoming resources from charitable activities

All unrestricted funds:

Centre	2024			2023		
	Shops	Therapeutic	Total	Shops	Therapeutic	Total
	£	£	£	£	£	£
Motherwell	83,987	193,846	**277,833**	40,306	157,187	197,493
Hexham	146,511	261,512	**408,023**	188,273	199,120	387,393
Manchester	125,649	158,737	**284,386**	73,388	118,439	191,827
Derby	239,849	489,711	**729,560**	271,928	446,875	718,803
Birmingham	319,083	416,857	**735,940**	319,909	371,754	691,663
Anchor Point	-	430,782	**430,782**	-	271,159	271,159
Nottingham	203,999	442,478	**646,477**	189,124	419,340	608,464
Totals	**1,119,078**	**2,393,923**	**3,513,001**	1,082,928	1,983,874	3,066,802

Resources from Shops pertain to the sale of donated goods or items purchased for resale, whether sold on the internet or in physical shops. Resources from Therapeutic pertain to the provision of services including income from Betel’s three Rising Café locations.

5 Investment Income

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Interest from UK Bank Accounts and HMRC	7,396	3,349	**10,745**	8,895

6 Other Incoming Resources

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Government Support - Bus Rates Relief	17,613	-	**17,613**	15,156
Government Support – Employment Allowance	5,000	-	**5,000**	5,000
Other Income	33,060	-	**33,060**	52,116
	55,673	-	**55,673**	72,272

7 Cost of Generating Funds (Fundraising and Publicity)

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Flyers	11,325	-	**11,325**	21,279
Advertising/Promotional Activities	30,364	483	**30,847**	41,548
Calendars	-	-	**-**	-
Betel Books	360	-	**360**	1,044
Signage	898	-	**898**	313
	42,947	483	**43,430**	64,184

8 Grants Payable

	Number of grants	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Betel of Spain	1	83,904	100,000	**183,904**	183,353
Betel of India	1	-	-	**-**	558
Betel of South Africa	1	-	-	**-**	732
Betel International	1	-	50,000	**50,000**	50,000
Betel USA	1	12,000	-	**12,000**	12,000
Ground Level	1	360	-	**360**	360
ISAAC	1	500	-	**500**	-
Other organisations	3	128	-	**128**	-
Individuals	111	95,762	2,402	**98,164**	92,073
		192,654	152,402	**345,056**	339,076

9 Charitable Activities

	Shops	Other Therapeutic Work	Centre	Governance	2024	2023
	£	£	£	£	£	£
Costs directly related to activities:						
Premises	346,988	481,292	1,341,240	-	**2,169,520**	1,661,758
Direct Costs	294,173	571,648	-	-	**865,821**	757,656
Vehicles	123,766	223,582	355,169	-	**702,517**	659,108
Residents	-	-	384,991	-	**384,991**	377,994
Voluntary workers' costs	27,698	102,343	-	-	**130,041**	128,107
Staff & training	40	6,729	10,311	-	**17,080**	13,866
Communications	11,487	15,981	10,490	-	**37,958**	35,365
Events & meetings	-	-	71,846	-	**71,846**	59,540
Office	10,540	7,609	365	-	**18,514**	15,671
Equipment & tools	8,437	136,616	435	-	**145,488**	108,415
Legal & professional	24,130	-	9,569	14,227	**47,926**	38,826
Bank interest & charges	4,350	44,046	241,126	-	**289,522**	269,921
Other costs	10,772	21,027	59,093	354	**91,246**	82,297
Support costs allocated to activities:						
Voluntary workers' costs	88,884	76,187	76,187	12,698	**253,956**	259,638
Communications	11,974	14,196	10,298	1,919	**38,387**	43,367
Office	7,507	8,977	6,457	1,208	**24,149**	23,351
Staff & training	42,979	36,839	36,839	6,140	**122,797**	110,915
Bank interest & charges	6,276	1,693	6,276	-	**14,245**	17,666
	1,020,001	**1,748,765**	**2,620,692**	**36,546**	**5,426,004**	4,663,461

10 Operating Surplus

	2024 Total	2023 Total
	£	£
Operating surplus is stated after charging:		
Depreciation and other amounts written off tangible assets **	**634,577**	442,684
Amortisation of intangible assets	**167**	167
Loss (Gain) on disposal of tangible fixed assets **	**(11,120)**	(28,967)
Auditor's remuneration	**12,140**	11,430
Equipment Hire	**12,876**	8,642
Vehicle Hire	**8,562**	5,797

** 2023 amounts corrected for assets written off originally included in Loss (Gain) on disposal of tangible fixed assets

11 Interest payable and similar charges

Included in this category is the following:

	2024 Total £	2023 Total £
On Unsecured Obligations and Supplier Balances	**-**	-
Hire purchase finance charges	**10,488**	11,986
On Bank Loans and Overdrafts	**7,455**	7,970
On Secured Loans repayable in five years or more	**279,249**	257,810
	297,192	277,766

12 Tangible Fixed Assets

Cost	**Freehold Land & Buildings £**	**Long-term Leasehold Improvements £**	**Short-term Leasehold Improvements £**	**Equipment £**	**Furniture Fixtures & Fittings £**	**Motor Vehicles £**	**Total £**
At 1st January 2024	16,216,189	123,421	-	593,518	500,672	767,880	18,201,680
Additions	318,620	165,046	-	34,347	105,859	243,177	867,049
Transfer	8,335	-	-	-	(8,335)	-	-
Disposals	(98,648)	-	-	(26,551)	(3,199)	(144,027)	(272,425)
At 31st December 2024	16,444,496	288,467	-	601,314	594,997	867,030	18,796,304
Depreciation							
At 1st January 2024	1,452,163	48,510	-	312,770	187,192	501,622	2,502,257
On Disposals	(1,293)	-	-	(23,988)	(2,996)	(106,016)	(134,293)
Charge for the Year	344,655	16,280	-	77,478	60,558	117,593	616,564
At 31st December 2024	1,795,525	64,790	-	366,260	244,754	513,199	2,984,528
Net Book Value							
At 31st December 2024	**14,648,971**	**223,677**	**-**	**235,054**	**350,243**	**353,831**	**15,811,776**
At 31st December 2023	14,764,026	74,911	-	280,748	313,480	266,258	15,699,423

The Freehold Land and Buildings are subject to legal charges of £3,832,911 (2023: £3,956,406).

Included above are assets held under finance leases or hire purchase contracts as follows:

Asset Description	**2024 Net Book Value £**	**Total Depreciation Charge £**	**2023 Net Book Value £**	**Total Depreciation Charge £**
Equipment	**7,688**	**(2,562)**	-	-
Vehicles	**72,556**	**(24,185)**	78,009	(26,003)
	80,244	**(26,747)**	78,009	(26,003)

13 Intangible Assets

	£	**Total £**
Cost		
At 1st January and 31st December 2024		**30,474**
Amortisation		
At 1st January 2024	30,307	
Charge for the Year: Presenter Software	167	
At 31st December 2024		**30,474**
Total Intangible Asset		**-**

14 Stocks

	2024 Total £	2023 Total £
Raw Materials and Consumables	**144,559**	145,192
Finished goods and goods for resale	**114,783**	115,434
	259,342	260,626

15 Debtors

	2024 Total £	2023 Total £
Other Debtors	**256,812**	106,042
Prepayments & Accrued Income	**181,084**	200,300
	437,896	306,342

16 Creditors: amounts falling due within one year

	2024 Total £	2023 Total £
VAT (2023 balance is VAT reclaimed)	**53,751**	(23,225)
Payroll Liabilities	**2,304**	2,307
Trade Creditors	**297,880**	413,541
Credit Card Accounts	**15,700**	15,218
Bank Loans (secured)	**116,138**	89,944
Net Obligations under Finance Leases & Hire Purchases (secured)	**32,121**	34,441
Other Loans (unsecured)	**29,698**	26,516
Other Loans (secured)	**13,216**	10,178
Accruals and Deferred Income	**69,925**	73,830
	630,733	642,750

17 Creditors: amounts falling due after more than one year

	2024 Total £	2023 Total £
Bank Loans due in 2-5 years (secured)	**560,855**	435,501
Other Loans due in 2-5 years (secured)	**63,017**	47,895
Other Loans due in 2-5 years (unsecured)	**115,782**	121,150
Loans due in > 5 years (unsecured, repayable by instalments)	**96,242**	120,812
Loans due in > 5 years (secured, repayable by instalments)	**3,079,685**	3,372,888
Net Obligations under Finance Leases & Hire Purchases (secured)	**48,901**	50,358
	3,964,482	4,148,604

18 Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Fund Balances at 31st December 2024 as represented by:				
Tangible Fixed Assets	15,811,776	-	**15,811,776**	15,699,423
Intangible Fixed Assets	-	-	**-**	167
Current Assets	1,203,514	268,205	**1,471,719**	942,716
Current Liabilities	(630,733)	-	**(630,733)**	(642,750)
Long-term Liabilities	(3,964,482)	-	**(3,964,482)**	(4,148,604)
	12,420,075	268,205	**12,688,280**	11,850,952

19 Restricted Funds

	At 1st January 2024 £	Incoming £	Outgoing £	Transfers £	At 31st December 2024 £
BIRMINGHAM					
Building Trades Training	4,420	-	(4,420)	-	**-**
Houston Charitable Trust - Theological Training	250	-	(250)	-	**-**
Betel Church – Theological Training	-	400	(400)	-	**-**
Vardy Foundation – Leaving Support	8,500	10,000	(4,927)	-	**13,573**
M.V. Kelly Ltd – Windmill House Repairs & Improvements/Accommodation Improvements	13,040	509,927	(341,126)	(170,884)	**10,957**
M.V. Kelly Ltd – Vehicle Purchases	-	50,570	-	(48,580)	**1,990**
Various Gifts/Fundraising - Property R&M	5,555	6,526	(7,753)	(765)	**3,563**
New Arley Residence Expansion (2024 gifts from Betenbough Homes (USA), Coventry Building Employers Charity and Louie Ballentine)	7,000	205,133	-	(31,242)	**180,891**
Houston Charitable Trust/Greatbach Family Trust - General Training	3,294	-	(3,294)	-	**-**
Greatbach Family Trust – Security Improvements	650	-	(476)	-	**174**
Neighbourly Foundation – Donations Shed	500	-	(500)	-	**-**
Various Gifts for Sewing Machine	39	-	(39)	-	**-**
Support Gifts for Voluntary Workers	25	2,489	(2,514)	-	**-**
Various Gifts for Ladies' Ministry	100	-	(100)	-	**-**
Fundraising – Special Events	-	415	(415)	-	**-**
Various Individuals – CZ Youth Camp & Christmas Activities	-	2,157	(2,157)	-	**-**
Whelan, Paul/Karen – Celebratory Conference & Community Gifts	-	7,225	(7,225)	-	**-**
Anonymous Gift - International Betel Work	-	150,000	(150,000)	-	**-**
Sub-totals	43,373	944,842	(525,596)	(251,471)	**211,148**
ANCHOR POINT					
58 Chester St - Development & Kitting Out					
Various Gifts (including anonymous)	-	2,893	(1,941)	(952)	**-**
M V Kelly Ltd	17,248	-	-	(17,248)	**-**
Interest on Restricted Gifts	-	831	-	(831)	**-**
M.V. Kelly Ltd – Infinite Arts program	-	15,060	(1,466)	(2,380)	**11,214**
WEC USA – Carrying Costs	-	25,612	(25,612)	-	**-**
Infinite Arts – Training and Shows	432	-	(377)	-	**55**
Sub-totals	17,680	44,396	(29,396)	(21,411)	**11,269**
HEXHAM					
Vardy Foundation – Roof Repairs	-	15,000	(15,000)	-	**-**
Benefact Trust – Roof Repairs	-	2,300	(2,300)	-	**-**
Hexham Community Church – Resident Activities	656	500	(585)	-	**571**
Gift from Individual – Chainsaw Equip/Clothing	-	850	(680)	-	**170**
Gift from Individuals – Training/Driving Lessons	1,279	300	(365)	-	**1,214**
Sub-totals	1,935	18,950	(18,930)	-	**1,955**

19 Restricted Funds, continued

	At 1st January 2024 £	Incoming £	Outgoing £	Transfers £	At 31st December 2024 £
DERBY					
Asda Foundation – Food Items	-	600	(510)	-	**90**
Gift from Individual – Vehicle Purchase	-	5,500	-	(5,500)	**-**
Benefact Trust – New Chapel	-	2,500	-	-	**2,500**
Derbyshire Community Jefford Weller Grant – Garden Tools	-	2,000	(2,000)	-	**-**
Memorial Gift – Resident Activities	-	1,145	(1,145)	-	**-**
Foundation Derbyshire - Community meals	500	500	(500)	-	**500**
Neighbourly Foundation - Chiller Housing	500	-	-	(500)	**-**
Gift for Women's Residence	625	-	(625)	-	**-**
One Stop Community Partnership – Christmas Meal	171	-	(171)	-	**-**
Sub-totals	1,796	12,245	(4,951)	(6,000)	**3,090**
MANCHESTER					
The Neighbourly Foundation - New Kitchen	3,536	-	(310)	(3,226)	**-**
The Neighbourly Foundation - Training	102	-	(102)	-	**-**
The City Centre Ministry	19,566	-	(4,235)	-	**15,331**
Sub-totals	23,204	-	(4,647)	(3,226)	**15,331**
MOTHERWELL					
Gift from Individual – Fundraising Outfits	-	483	(483)	-	**-**
Peter Vardy – Residents' Meals Out	-	1,000	-	-	**1,000**
The Neighbourly Foundation – Roof Repair	1,677	-	(1,677)	-	**-**
Screwfix Foundation – Property Repairs	5,000	-	(5,000)	-	**-**
Gift from Individual – Theological Training	325	-	(325)	-	**-**
Sub-totals	7,002	1,483	(7,485)	-	**1,000**
NOTTINGHAM					
Ikon church	-	600	(600)	-	**-**
Various Gifts – Resident Events & CZ Youth Camp	-	2,415	(2,415)	-	**-**
Connaught Plant Hire – Vehicle Purchase	-	38,932	-	(37,288)	**1,644**
Manna Farm – Original House Renovations	11,497	-	-	(11,497)	**-**
M.V. Kelly Ltd – Accommodation Upgrade	-	15,000	-	(7,448)	**7,552**
The Jones 1986 Charitable Trust – The Limes Refurbishment	-	15,000	-	-	**15,000**
Nottinghamshire Community Foundation – Rising café extractor fan	-	5,000	-	(5,000)	**-**
Whelan, Paul/Karen – Driving Lessons, Community/Cleaning Products Gifts	-	6,688	(6,472)	-	**216**
New Life Christian Fellowship Sleaford for Manna Farm	-	245	(245)	-	**-**
Oaks Community Centre – for Manna Farm	-	1,800	(1,800)	-	**-**
Sub-totals	11,497	85,680	(11,532)	(61,233)	**24,412**
TOTALS	**106,487**	**1,107,596**	**(602,537)**	**(343,341)**	**268,205**

Transfers are made for funds expended on capitalised fixed assets such as property purchases, vehicles and equipment.

20 Financial Commitments

At 31st December 2024, the company had annual commitments under non-cancellable operating leases as follows:

	Land & Buildings and Vehicle Leases	Terms	Break Clause	Rent per Annum £	Total Lease Commitment £
1	Residence, Birmingham	Month to month		13,200	0
2	Garage, Alvechurch	Month to month		15,350	0
3	Residence, Redditch	Month to month		10,560	0
4	Residence, Redditch	Through 21/01/2026		17,400	17,400
5	Warehouse, Birmingham	Through 13/07/2029	13/07/2026	23,975	108,643
6	Residence, Birmingham	Through 20/11/2045 Rent review every year		78,180	1,632,998
7	Yardley Wood Shop, Birmingham	New Lease to be Agreed		23,000	0
8	Residence, Derby	Month to month		8,700	0
9	Benwell Shop, Newcastle u Tyne	Through 25/11/2029	2025/2028	22,000	107,830
10	Residence, Hexham	Through 01/09/26 rent free		0	0
11	Rising Café, Hexham	Through 19/03/2026		8,592	10,428
12	Renault MJ24 GKK Furniture Van	Through 12/08/2028		12,008	43,029
13	Alive Church Café, Lincoln	Through 21/02/2026		8,700	9,963
14	Arnold Shop, Nottingham	Month to month		41,000	0
15	Residence, Bellshill	Month to month		8,500	0
	Total Financial Commitments:				**1,930,291**

The above financial commitments can be analysed as follows:

The total of future minimum lease payments under non-cancellable operating leases for each of the following periods

	£
Not later than one year	169,854
Later than one year but not later than five years	518,339
Later than five years	1,242,098

21 Transactions with Trustees

Trustee transactions are insignificant as most trustees cover their own costs pertaining to their duties as trustees (seven trustees in 2024, seven in 2023). However, significant related party expenses are incurred, as two (2023, two) of the trustees are the national operational directors of Betel of Britain, and five (2023, four) other related party individuals are involved in the furtherance of the charitable objectives. Kent and Mary Alice Martin, two of the trustees, were provided with rent free on-site accommodation for the furtherance of the charitable objectives; and two related party voluntary workers were provided offsite housing, also for the furtherance of the charitable objectives.

	2024 Total £	2023 Total £
Trustee Travel & Food associated with Trustee Duties	**290**	335
Related Party Transactions		
Donations received in recognition of work done for the charity (including speaking)	**35,798**	29,567
Mileage/Travelling Expenses	**3,972**	4,337
Guest Hospitality/Entertainment	**1,811**	1,866
Training obtained for Additional Charitable Work	**1,350**	1,063
Travel/Food Costs incurred while Supporting Betel International Centres	**2,158**	715
Travel/Food while Visiting USA Supporters of Betel of Britain	**252**	1,063
Food/Subsistence while Travelling in the UK for Charitable Objectives	**307**	349
Attending Conferences (Accommodation, Travel and Food)	**326**	300
Ministry/Meetings Food and Drink	**2,588**	1,818
Other Accommodation	**454**	564

22 Related party transactions

Kent Martin, Director of Betel of Britain, is also a trustee of Betel Czech Republic, Betel South Africa and Betel United States of America. Elliott Tepper, Founder of Betel International and Director of Betel of Spain, is also a trustee of these Centres (except Betel USA) and many others. Regular gifts, as listed in Note 8, have been made during the year by Betel of Britain to other Betel Centres around the world.

23 Staff costs

There were 3 part time employees and 2 full time staff during the year. (2023: 3 part time and 2 full time). No employees received emoluments greater than £60,000 in 2024 or 2023.
Input into Betel is given by 11 people who are WEC missionaries (2023: 11). Their support comes from churches and individuals and is channelled to them via WEC International.

	2024 Total £	2023 Total £
Wages and Salaries	**107,155**	93,661
Social Security (includes £5,000 Employment Allowance)	**10,424**	9,396

24 Control of the Charity

Control of the charity is vested in the trustees.

25 Contingent Liabilities

There are no contingent liabilities.

26 Post Balance Sheet Events

2024 Donations and Debtors include three legacy gifts totalling £146k. They were received in cash in 2025.

A charity which is ending operations in Scotland has a property which they will be selling and have promised the proceeds to Betel of Britain. As the property is in poor repair and may be sold at auction, no value has been assigned to the asset and therefore not accounted for in 2024 income.

27 Statement of Financial Activities, year ended 31st December 2024, by Centre

Incoming Resources	Birmingham £	Anchor Point £	Nottingham £	Derby £	Manchester £	Hexham £	Motherwell £	Central £	2024 £	2023 £
Incoming resources from generated funds										
Voluntary Income										
Donations	2,003,393	120,783	352,932	130,321	43,412	107,307	44,124	-	**2,802,272**	3,183,738
Activities for generating funds	66,551	-	25,360	75,360	41,685	24,309	36,862	-	**270,127**	286,182
Incoming resources from charitable activities										
Shop Income	319,083	-	203,999	239,849	125,649	146,511	83,987	-	**1,119,078**	1,082,928
Other Therapeutic Work	416,857	430,782	442,478	489,711	158,737	261,512	193,846	-	**2,393,923**	1,983,874
Total incoming resources from generated funds and charitable activities	2,805,884	551,565	1,024,769	935,241	369,483	539,639	358,819	-	**6,585,400**	6,536,722
Investment Income	3,457	940	693	3,526	1,863	117	149	-	**10,745**	8,895
Other Incoming Resources	32,182	6,127	7,926	7,255	99	2,084	-	-	**55,673**	72,272
Total Incoming Resources	2,841,523	558,632	1,033,388	946,022	371,445	541,840	358,968	-	**6,651,818**	6,617,889
Resources Expended										
Cost of generating funds										
Fundraising and Publicity	16,655	6,223	5,984	3,550	3,147	2,644	5,227	-	**43,430**	64,184
Charitable Expenditure										
Grants Payable*	24,555	-	26,700	20,354	10,644	10,527	5,384	246,892	**345,056**	339,076
Shop Expenditure	332,026	10,528	173,423	218,279	87,902	112,563	85,280	-	**1,020,001**	1,003,304
Other Therapeutic Work	222,291	742,173	202,787	255,189	86,683	178,994	60,648	-	**1,748,765**	1,393,773
Centre Expenses	1,175,142	55,941	588,553	261,341	116,635	250,172	172,908	-	**2,620,692**	2,230,965
Governance Costs	11,982	3,508	7,136	4,984	1,955	4,470	2,511	-	**36,546**	35,419
Total Charitable Expenditure	1,765,996	812,150	998,599	760,147	303,819	556,726	326,731	246,892	**5,771,060**	5,002,537
Total Resources Expended	1,782,651	818,373	1,004,583	763,697	306,966	559,370	331,958	246,892	**5,814,490**	5,066,721
Net Income for the year before transfers	1,058,872	(259,741)	28,805	182,325	64,479	(17,530)	27,010	(246,892)	**837,328**	1,551,168
Central Office Transfers	(236,354)	108,624	(32,647)	(68,212)	(34,976)	38,800	(22,127)	246,892	-	-
Net Income after central office transfers	**822,518**	**(151,117)**	**(3,842)**	**114,113**	**29,503**	**21,270**	**4,883**	-	**837,328**	1,551,168

* for Centres: Grants payable are Gifts to Individuals. *for Central: Grants Payable are gifts to support organisations with similar aims as Betel. (e.g. Betel in India)

Central Office Transfers are to/from a 'Central' pool - negative figures are contributions to this pool, positive figures are withdrawals from. Nothing is left in this central pool at year end.

28 Balance Sheet at 31st December 2024, By Centre

	Birmingham	Anchor Point	Nottingham	Derby	Manchester	Hexham	Motherwell	2024	2023
	£	£	£	£	£	£	£	£	£
Fixed Assets									
Tangible Assets	1,620,448	8,208,609	3,042,559	1,212,133	536,705	327,343	863,979	**15,811,776**	15,699,423
Intangible Assets	-	-	-	-	-	-	-	**-**	167
	1,620,448	8,208,609	3,042,559	1,212,133	536,705	327,343	863,979	**15,811,776**	15,699,590
Current Assets									
Stocks	29,606	10,830	49,826	37,319	17,776	97,530	16,455	**259,342**	260,626
Debtors	245,551	62,224	52,574	16,474	9,084	46,805	5,184	**437,896**	306,342
Cash at Bank and in Hand	268,494	25,469	57,711	252,951	149,541	5,841	14,474	**774,481**	375,748
	543,651	**98,523**	**160,111**	**306,744**	**176,401**	**150,176**	**36,113**	**1,471,719**	942,716
Creditors: amounts falling due within one year	194,601	108,471	156,220	43,815	15,517	65,978	46,131	**630,733**	642,750
Net Current Assets	349,050	(9,948)	3,891	262,929	160,884	84,198	(10,018)	**840,986**	299,966
Total Assets less Current Liabilities	1,969,498	8,198,661	3,046,450	1,475,062	697,589	411,541	853,961	**16,652,762**	15,999,556
Creditors: amounts falling due after more than one year	764,738	1,070,794	1,127,328	356,527	-	202,346	442,749	**3,964,482**	4,148,604
Net Assets	**1,204,760**	**7,127,867**	**1,919,122**	**1,118,535**	**697,589**	**209,195**	**411,212**	**12,688,280**	11,850,952
Funds									
Unrestricted Funds	993,612	7,116,598	1,894,710	1,115,445	682,258	207,240	410,212	**12,420,075**	11,744,465
Restricted Funds	211,148	11,269	24,412	3,090	15,331	1,955	1,000	**268,205**	106,487
Total Funds	**1,204,760**	**7,127,867**	**1,919,122**	**1,118,535**	**697,589**	**209,195**	**411,212**	**12,688,280**	11,850,952

BETEL OF BRITAIN

England & Wales - Charity number 1081462

Accounts

BETEL OF BRITAIN

Report and Financial Statements

Year ended 31st December 2023

Charity Numbers: 1081462 & SC045808

Company Number: 03998028

Reference and Administrative Information

Charity numbers: 1081462 & SC045808

Company registration number: 03998028

Registered Office and operational address:
58 Chester Street
Aston
Birmingham
B6 4BE

Trustees:	Kent Martin Elliott Tepper Mary Alice Martin John Bagg Rachel Hickson Yvonne Mosquito Paul Reid
Secretary:	Karen Shirazi
Senior Staff:	Kent and Mary Alice Martin The Regional Managers of Birmingham/Anchor Point, Derby, Hexham, Manchester, Motherwell and Nottingham
Auditors:	Just Audit & Assurance Ltd. Chartered Accountants and Registered Auditors 37 Market Square Witney Oxfordshire, OX28 6RE
Bankers:	HSBC plc 26 Broad Street Reading Berkshire RG1 2BU
Solicitors:	Square One Law LLP Anson House Fleming Business Centre Burdon Terrace Newcastle upon Tyne NE2 3AE

Contents

Betel of Britain Trustees Report for 2023

The trustees are pleased to give their report for the year ending 31st December 2023.

The year 2023 saw several advancements outlined below. This was the charity's 28th year in the UK, helping hundreds more of the nation's homeless, drug- and alcohol-addicted and ex-offenders on the road to recovery free of charge. We look forward expectantly to the future ahead, whilst continuing to navigate the struggles of the post-pandemic climate. In the midst of so much economic and social upheaval we remain dedicated to helping some of society's most hurting men and women transform their lives and impact society, inspiring resilience in our men and women through living, working and serving together as vital contributors to our community.

During such unpredictable seasons, we are reminded that Betel's work would not be possible without the hard work and commitment of our leadership team and volunteers who walk alongside our residents daily to help them realise their future and hope. We also remain truly grateful to those individuals, landlords, trusts, churches and companies who have partnered with us in different ways for the sake of our men and women. Being part of such unity and vision has been a real encouragement when the scale of the addiction problem and its impact on society remains daunting. Perseverance and co-labouring matters. The ability to provide all our services free of charge and without government financial support would simply not be possible without the help of our longer serving men and women and our faithful supporters.

A total of 581 men and women lived in Betel UK communities during 2023 (2022 - 560). This number includes both new and existing residents. Whilst Betel continues to recover from the pandemic, we are encouraged by the overall increase in numbers, which generally represents an increase of new entries. Our doors remain open to those seeking freedom from addiction.

In the rest of the report, we will endeavour to show how Betel is fulfilling its charitable objects and the impact that we are making across various sectors of society.

Strategic Report

Plans for future periods

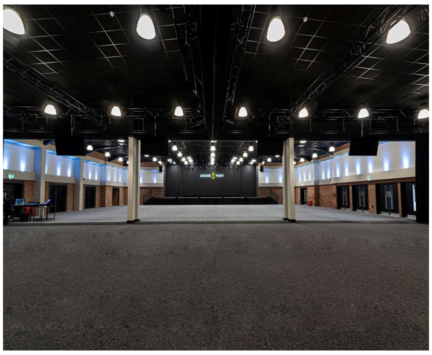
The past few years have been immensely challenging but also inspiring as we have continued to travel through new territory. It has enabled us to review many of our processes, including our business models, to ensure their sustainability in the current climate. The core aim is to remain accessible and welcoming to enable our men and women to find lifelong restoration. This reflection has also birthed a three-year strategy:

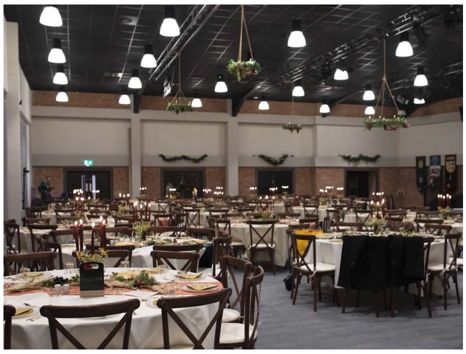
Rebuilding Centre Numbers and Greater Partnerships Post Pandemic – We remain committed to reaching out in 2023 to churches, drop-in centres, prisons, magistrate courts and the needy on the streets, both at a local level across our centres as well as nationally. We aim to rebuild partnerships, arrange speaking engagements and make new contacts to raise awareness of Betel's residential recovery service at no charge to families or the government. Our exceptional model permits us to serve the wider community in helping those struggling with addiction in a way local communities are unable to do.

Pilot Detox - In January 2023, we began work with NHS addictions specialist Dr. D. Cavanaugh to pilot a medicated detox service to help accelerate the entrance of new residents. Pioneered in our Birmingham men's centre, the service is also now running in our Derby men's centre, as well as women's houses in both cities. Plans are to extend the service into Nottingham and Motherwell in 2024. Expecting to boost our number of new entrants as a result of the medicated detox, our ambitious goal is to host 400 recovering men and women free of charge within another 3 years' time.

Restructuring Social Business Strategies – Given the uncertain economic climate, we continue to review our existing social enterprise strategies to make them as cost effective as possible whilst being open to consider new expansion businesses. The primary purpose for our charitable businesses continues to be helping as many people as we can through their recovery. Whilst our income streams have remained strong, the challenge has been to manage operating costs with the sharply increasing prices of fuel, utilities and interest rates. Our commitment to be as financially self-sufficient as possible whilst training recovering men and women in an increasing variety of employable skills has been a challenge in recent years with spiraling costs. We have been extremely grateful to supporters and trusts who understand us and are willing to partner with us financially.

Anchor Point Project – With added financial donations paving the way throughout 2023, the final phase of Betel UK's national headquarters and social enterprise centre, *Anchor Point,* was begun at Easter time and completed by year-end in Aston, Birmingham. The entire refurbishment of the 45,000-square-foot site, costing some £7 million, has been paid for by donations (over £6 million as of 31 December 2023) and internally generated funds. Our three existing social enterprises will interface with three additional businesses (a children's soft play, a beauty salon and Events Hire business) to create a bustling, family friendly community hub. Under one roof, all six businesses (Restaurant, Catering, Events Hire, Infinite Arts, *On Point* Beauty Salon and *Anchors Aweigh* Children's Soft Play) will be run by some 60 recovering men and women, showcasing their transformed lives and promoting Betel's businesses and recovery service to thousands. Anchor Point aims to be an encouragement to our residents as they see the impact of their daily good choices, inspiring customers, families and members of the local community who benefit from our social enterprises, as well as inner-city professionals who seek to find out more.





<u>TWO FURTHER *Anchor Point* RESOURCES:</u>

Anchor Point Before & After: LINK to a video presenting the transformation of Anchor Point in 90 seconds.

https://youtu.be/3z9XQ95ZfPQ?si=XgybM4RM2x94rTqQ

LINK to new *Anchor Point* EVENTS HIRE social enterprise brochure:

https://acrobat.adobe.com/id/urn:aaid:sc:EU:4171f253-25a3-4894-823c-36d1bbce01a7

The trustees acknowledge that the development of Anchor Point is the largest investment of its kind in the charity's history (as set out in more detail in the Financial Review). We also appreciate, given the size of the venture, that the business start-ups will take time to achieve profitability as we build a customer base in a deprived city ward and further afield. This development was essential to the longer-term vision and expansion of Betel. As such, the trustees keep abreast of these financial matters whilst continuing to keep our sights on the longer-term goal of our social enterprises helping to train Betel's recovering men and women whilst also creating a community hub. Once all charitable businesses are fully functioning, we expect Anchor Point to become a net contributor to Betel's wider activities.

Wholeness Development – We remain committed to the development and training of Recovery Centre leaders and Directors nationwide, as well as to our residents generally. To these ends, we continue to host national conferences regularly and arrange support for couples within Betel to build healthy relationships. We also encourage our men and women to parent well and pursue restoration with their own wider families. Healthy leaders create healthy families, who, in turn, re-invest positively into society.

Social Media/Raising Awareness – Our in-house Betel Social Media Marketing Team, working with professionals, continues to build skills and expertise in-house whilst increasing our advertising presence to raise awareness of how Betel can help individuals and partner with local initiatives. Our landscape gardening, internet furniture, house clearance, Rising Café restaurants, food catering and Anchor Point Events Hire businesses have all benefitted from this intentional investment. Given the diverse facets of Betel, communicating what we do requires a lot of time and effort. We are grateful for our marketing team and their passion to share the vision of Betel across the various social media platforms.

Covid-19 – Whilst the impact of the pandemic, exacerbated by the general economic and social climate in 2022 and 2023, has been challenging, we continue to persevere as good stewards of all we have, whilst fixing our eyes on Christ as our hope. We remain committed as ever to our calling to fully support those in our Betel communities on the road to recovery and wholeness.

Objectives, Activities and Public Benefit

A summary of our objectives is as follows:
a) The advancement of the Christian Faith
b) The relief of persons who are in condition of need, hardship or distress or who are aged or sick

c) The restoration of persons who suffer from the effects of drug, alcohol or substance abuse, gambling and other addictions or who are homeless, particularly through the provision of accommodation and therapeutic work

Betel's mission is to help restore homeless and drug and alcohol-dependent people to productive, independent lifestyles and assist them to rebuild their family relationships through work-as-a-therapy and the long-term experience of a stable, ordered life in one of our residences Some new residents have never experienced the necessary discipline of a working day, and many lived chaotic lifestyles which revolved around drugs or alcohol. People are referred to us from many sources, and people now often refer themselves.

We seek to help disadvantaged and marginalised men and women; they come from a wide variety of backgrounds including those who are homeless or of no fixed abode, unemployed, long-term drug or alcohol dependent, ex-offenders, with or without religious faith and of various ethnic backgrounds. Alcohol and drug addiction in the UK are a serious problem, blighting many lives. Our aim is to provide more peer-led caring communities throughout the UK where people can be helped.

To achieve these objectives, we will promote residents who show signs of increasing stability by offering them additional responsibilities. They may become "responsibles", therapeutic work managers or house leaders in our residences and social businesses. They can then lead new centres as these become available. We also want to increase our main sources of income (second-hand furniture shops, internet trade of Betel UK's *RESTORED* furniture, gardening, cafés, catering and building hire events) by further therapeutic work development and by research into new work ventures. For residents, this work builds genuine self-esteem, a work ethic and other employable skills. We want to involve more volunteers and seek the help of more charitable resources.

Public Benefit: Betel's work and services are available free of charge to all members of the public except where ongoing mental illness may provide a safeguarding risk to our community or where the resident will not, or cannot, cooperate within our community. The complex issues with which our men and women come to us require much time, patience and compassion to walk through life with them and help them find freedom. Such peer-led mentoring and training impacts the individual, but inevitably impacts their family and friends, particularly their children as well as society at large. Many people regularly share about the impact of the transformed lives of our residents. All of Betel's therapeutic income is used for the free provision of our services, and all our income is used solely for our charitable purposes.

Achievements and Performance

Overview of 2023 Statistics:

- A total of 581 individual men and women lived in Betel UK communities during 2023 (560 in 2022).
- There were 478 new entries into Betel in 2023 (decreased from 678 in 2019 but rising from 345 in 2020, 384 in 2021 and 418 in 2022).
- The average age of new entries was 37 years (unchanged for 2023).
- 32% of new entrants had abused substances for more than 10 years, and an additional 27% for more than 20 years.
- At least 52% of new entrants had criminal records, and 54% (unchanged for 2023) were homeless or living in unstable conditions prior to entry.
- 59% of new entrants had children (71% of female new entrants had children).

From 1996 to 2023 9,202 individuals have entered into a Betel UK centre. There has been a total of 14,170 entries which includes multiple stays by some of those individuals.

Increased Support for Women

Of the 9,202 individuals who entered Betel UK from 1996-2023, 1,350 were women. Our continued provision of support for women is reflected in the table below. Given that our information for women is collated for a five-year period, the next set of figures won't be available until 2025. Whilst our numbers for women are lower than pre-pandemic levels we continue to let people know of the support we provide, with spaces for up to around 70 women across four of our centres.

Number of Individual Women who entered Betel in 5-year increments:		
1996-2000: 31	2006-2010: 224	2016-2020: 400
2001-2005: 197	2011-2015: 322	

Anchor Point – The Impact to Date: In anticipation of *Anchor Point*'s completion, we have steadily prepared teams to lead the *On Point* beauty salon, *Anchors Aweigh* soft play and Events Hire businesses. Our presence at Anchor Point in less than two years has already led to a regular clientele visiting the *Rising Café* restaurant.

The welcoming community atmosphere at *Anchor Point* continues to grow in popularity. We are confident this will develop further with the addition of three more social enterprises, the aim being to have new businesses in which to train our men and women whilst also benefitting the local area.

Anchor Point Hiring Facilities: Our *Anchor Point* Events Hire social enterprise has also seen Anchor Point rented out to a diverse range of groups including the NHS, dancers performing for the Commonwealth Games in Birmingham, awards ceremonies, wedding receptions and as a venue for performing arts students from Birmingham City University. Interest in hiring our facilities continues to grow. In addition, three churches hire the facility including *Anchor Point Church*.

Property Improvements – Nottingham & Derby: Both our Manna Farm (Nottingham) and Hope Barn (Derby) residential properties saw significant improvements in 2023. The original Manna Farm men's house was refurbished internally and an extension built to the rear of the house, providing greatly increased dining and leisure space for the men. Additionally, part of another building at Manna Farm is being converted to a multi-purpose/family room with work to be completed in 2024. At Hope Barn, two large warehouse spaces purchased in a prior year (former chicken sheds from the adjoining Happy Hens farm) were refurbished. This purchase added several acres of land to the property footprint. One warehouse is now storage and work space for the Derby team's landscaping gardening business, and the second an enlarged space for furniture restoration and storage to grow our online *RESTORED* furniture business.

Betel's Impact

National Conferences and Events: In 2023, we celebrated five Betel UK conferences attended by all centres, including a national women's conference in October. The space at Anchor Point enables us to host comfortably many hundreds of people from around the UK to attend and enjoy the teaching, worship and fellowship. These events continue to be well attended by Betel residents as well as people outside of the Betel residential communities.

Training: There continues to be a variety of training provided across the centres. We remain truly grateful for those supporters who have helped cover the cost of a number of training courses for our men and women to attain driving and digger licences as well as attend the Westminster Theological Centre for theology training. This support genuinely makes such a difference, equipping our men and women with skills whilst at Betel as well as increasing their employability when they choose to move on.

Music Training: Betel continues to invest in musicianship with the focus on teamwork. The impact of this on our community is very real, with many men and women commenting on the difference this has on helping them build confidence as part of their recovery.

Infinite Arts – Music, Arts and Creative Development: Our *Infinite Arts* team continues passionately to seek ways to combine the creative arts with training for our men and women. The *Infinite Arts* performance hall is hired regularly for dance and threatre training by the Birmingham City University drama department. The venue was also host to the Creative Industry Awards gala awards evening. The Infinite Arts team performed a moving Easter and Christmas performance commemorating the holidays. They also hosted their first, two-week arts internship session in June/July, culminating in a team performance for Betel residents and the wider community. Plans are underway to host a national conference for creatives in 2024. The skills-and-confidence-building opportunity that this provides for our men and women really is unique.

Easter and Christmas Performances 2023

Internship Training Programme: Five interns served as part of Betel of Britain's Internship programme in 2023, one of whom has served for a full year. A 2022 internship couple returned to serve as full-time WEC missionaries in June 2023.

SROI study: Following on from the Just Economics *Social Return on Investment* study of 2022 we continue to collect survey responses from our residents at set stages of their journey with us to review and learn from the responses. This will provide on-going statistics for a follow-up report of our SROI progress as early as 2025.

Building community, impacting society: We regularly get feedback on how much the transformed lives of our men and women impact and encourage professionals and individuals in society, as more and more recovering parents are reunited with children into families.

Restoring the Foundation (RTF): RTF sessions continue to be held ministering to and mentoring our men and women. The feedback and results are overwhelmingly positive.

Church Relationships and Theological Colleges' Visits: Several theological students from Wycliffe Hall, Ridley Hall and Trinity College have come to serve at our Birmingham centre in 2023 on social placements. We are grateful for this partnership and encouraged by the impact of the lives of our men and women on these students. We continue to have a number of visits from churches who are partnering with us on mission trips. Visitors always comment on how positively they have been impacted by living in our residences and serving in the Betel community.

Criminal Justice Sector Impact: We continue to visit prisons across the UK, reaching out to would-be residents struggling with addiction. We remain committed to engaging and working with the Criminal Justice Sector as much as possible and have had increased engagement with the West Midlands probation and magistrates to raise awareness of the help we offer.

Street *Outreach:* Our outreach teams continue to build relationships with those living on the streets, as well as building links with drop-in centres, hostels and other homeless organisations.

Wider community involvement, Carol singing – Carol singing over the Christmas season continues to bring joy and raise public awareness of Betel across the country. So many passers-by comment on the positive influence our carol-singing teams bring. We are truly grateful to those Local Councils and supermarkets who support us to run these events. Ongoing community support and conversations emphasise how important this venture has become, especially encouraging those whose family members may be struggling with addiction issues.

Financial Review

Words cannot express the gratitude that Betel has for the many generous donors who enabled the completion of the work developing our social enterprise centre, Anchor Point, into multiple business areas to create additional work options for our recovering men and women. Special thanks go out to Stewardship donors (£2.161M), M.V. Kelly Limited (£1.816M), WEC UK (£562.5k), Donna Mathews (£266.9k), Garfield Weston Trust (£250k), Langley Charitable Trust (£200k), WEC USA donors (£137.3k), John Kelly (£125k) and AllChurches Trust (£120k) for donations received from the beginning of the project. Many others contributed to the overall £6.004 million received for this project as of 31 December 2023. £8.752 million has been invested in total for the property purchase, building renovations, major infrastructure costs, equipment and furniture, fixtures and fittings.

Betel also received significant restricted gifts and gifts in kind to make much needed repairs to our recovery residences. M.V. Kelly Limited has given generously in time, materials and funds to improve the residences for Betel's recovering residents.

Concerted efforts began in 2022 and continued into 2023 to address the financial challenges created by the economic climate, namely steep rises in energy, mortgage interest rates and fuel costs. Charges for services provided and products sold by the businesses were increased, other sources for business direct costs were sought and residences were consolidated to reduce overhead housing costs and daily use of multiple vehicles as often as feasible. Even though 2023 is showing only the third Unrestricted Net annual loss recorded in the twenty-eight year history of Betel, the concerted efforts have reduced the 2022 deficit by £121,184. (In addition to the efforts to address the financial situation, an increase of residents from 560 in 2022 to 581 in 2023 will have also contributed to the loss reduction.) However, if 2023 economic costs (utilities and interest) had remained the same as 2022, the Unrestricted Net annual loss for 2023 would have been a £103,231 net income (as shown in the following table). This showcases further the results of the efforts to address the financial challenges everyone has faced in the ongoing economic climate. The trustees are still looking into other means of generating funds to support the recovery work of Betel. Cost reduction plans also include installation of an array of solar panels at Anchor Point, for which we are actively seeking donated funds.

	2023	2022
	£	£
As Per Statement of Financial Activities		
Unrestricted Net Income (Loss) for the year before Transfers	**(98,731)**	(219,915)
Economic Cost Areas Annual Amounts		
Utility costs (electricity, gas, heating oil, propane)	**489,261**	400,997
Interest costs	**277,766**	164,068
Total of Economic Cost Areas Annual Amounts	**767,027**	565,065
Increase of Economic Costs from 2022 to 2023 (£767,027 - £565,065)	**201,962**	
Unrestricted Net Income (Loss) Adjusted for net Economic Cost Increases (£201,962 - £98,731)	**103,231**	

Our therapeutic work activities provide opportunities for our recovering men and women to learn valuable skills and life lessons and also provide resources to help cover housing and living costs for our residents.

Our Furniture Shop Revenue surplus (including the donations received in our shops from gift aided furniture sales and the tax reclaimed on these sales) increased as we moved more from shop based sales at high-overhead retail shops to the internet trade of Betel UK's *RESTORED* furniture. Internet trade sales as a percentage of Shop Revenue grew 12% (from 33.37% to 45.54%). We still anticipate growth in internet trade as two more shops are closed in 2024.

Whilst revenue at Anchor Point increased again in 2023, the income potential is still being developed and is expected to increase substantially in 2024 with the completion of the project. With twelve months of operations for the Café and Building/Events Hire, costs exceeded income by over £223k (2022: over £263k). The surplus from the gardens work area contributed 76% of the overall increase of the Other Therapeutic Surplus for Charitable Purposes (once again showcasing the benefits of the effort to improve profitability).

Overall, therapeutic work (including gift aided furniture and the associated gift aid tax) generated 51% (2022: 51%) of the revenue of the charity. Combining therapeutic work income (including revenue from our gift aided furniture) and the solicited donations from our concerted fund-raising efforts during the month of December, the residents generated 78% (2022: 77%) of general revenue (total revenue adjusted for restricted capital improvement donations, in-kind food donations and government support).

Our modest costs of administration remain well under control.

The rest of the revenue was received in donations and gifts, some government support from business rates relief/employment allowance, various grants and in-kind donations for food, vehicles and materials for property improvements and repairs.

Principal Funding Sources – Therapeutic Work

51% of revenue in 2023 (51% in 2022) was generated by our therapeutic work areas (including donations generated by gift aided furniture) and has been applied to the maintenance and expansion of the same and the support and provision of housing for our residents. Although there is no change in the percentage from 2022 to 2023, they are still lower than percentages in pre-Covid years and because of significant donations for capital improvements.

Below are the results for our furniture shops, restoration and other therapeutic work (principally gardening/tree work, cafés, events/building hire and house clearances). Please note: because of the way Gift Aid on furniture donations operates, the income derived from gift aided furniture is actually shown under "Voluntary Income: Donations" in the Statement of Financial Activities. This is also true for grants received to help with our social enterprise costs. We have presented the financial information below adjusted for Gift Aided Donations as well as Expenditures paid from Restricted Gifts to arrive at the surplus generated by Unrestricted activities.

Shop/Furniture Trade Summary	**2023**	2022
	£	£
As Per Statement of Financial Activities		
Total Shop Revenue	**1,082,928**	1,090,420
Shop Expenditure	**1,003,304**	1,066,309
Surplus for Charitable Purposes	**79,624**	24,111
Voluntary Income: Donations associated with Shops		
Gift Aided Furniture Sales	**231,519**	149,232
Tax reclaimed on these sales	**57,880**	37,308
Shop Surplus adjusted for gift-aided furniture	**369,023**	210,651
Voluntary Income: Other Donations associated with Shops Work		
Shop Costs paid from Restricted Gifts	**0**	3,872
Shop Surplus (Unrestricted)	**369,023**	214,523

Other Therapeutic Work Summary	**2023**	2022
	£	£
As Per Statement of Financial Activities		
Other Therapeutic Work Revenue (principally gardening)	**1,983,874**	1,852,478
Other Therapeutic Expenditure (principally gardening)	**1,393,773**	1,418,055
Surplus for Charitable Purposes	**590,101**	434,423
Voluntary Income: Donations associated with Other Therapeutic Work		
Other Therapeutic Work Costs paid from Restricted Gifts	**584**	26,401
Other Therapeutic Work Surplus (Unrestricted)	**590,685**	460,824

Principal Funding Sources – Fundraising Activities

Betel of Britain is committed to high standards with regard to fundraising activity and has complied with all laws relating to charities and fundraising. We are clear, honest and open about our activities and fund-raising requirements. We are respectful towards all supporters, and with the work being carried out to meet GDPR regulations have recognised our strong procedures with regards to fundraising information security.

Donations: The majority of donations come from unsolicited gifts. In 2023 several centres received donations towards capital improvements, enabling the charity to provide enhanced facilities for residents, whilst also contributing to the future growth and expansion of the charity. We continue to apply for and receive grant funding for specific purposes and projects, resulting in the provision of additional equipment and resources for the various vocational work streams and other activities. This has expanded the range of opportunities that the charity has been able to offer to residents, promoting the furtherance of the aims and objectives of the charity. We have been truly thankful for and touched by individuals, churches and trusts for their support over the year.

Food donations are received from various national stores and restaurants including Aldi, Brakes, Chapman in Butchers Wishaw, Costco, KFC, Lidl, Marks & Spencer, Morrisons, Nandos, Oaklands Foods LTD, Pret e Manger, Sainsburys and Tesco. Although there has been a decrease in these donations (assumed due to an increase in the demand for food donations across the nation and shops tightening food purchases to eliminate excess food), we are extremely grateful to all of these companies for their invaluable support and contribution to the charity. We also benefit greatly through membership in FareShare and occasionally from discounted meats from D&R Meats and D&B Meats.

Our major fundraising events in the run up to Christmas produced solicited donations totaling £283,566 (2022 - £266,951).

Betel of Britain has not signed up to any voluntary fundraising schemes or standards. However, as noted above, all our fundraising activities are carried out to the highest possible standards. As regards the carol singing, many of the venues are subject to local authority licences which require formal reporting.

Principal Funding Sources – Government Support

Betel of Britain received £20,156 (2022: £19,832) in government support for business rates relief and employment allowance.

Reserves Policy

Betel UK Trustees seek to manage our reserves to achieve our goal of meeting our obligations, and fulfilling our objectives, in the following way:

- We **will not** maintain a fixed level of free reserves (e.g. unrestricted funds or other investments which we can liquidate).
- We **will** adopt a combination of the following strategies to enable the Charity to function.
    - maintain robust cash flow management
    - make operational adjustments to costs
    - obtain additional donations from our network of sponsors in the UK and overseas
    - redirect income from business activities
    - redirect our annual discretionary gift to the overseas work of Betel (Currently £120k/y)
    - maintain a substantial equity reserve

For over twenty-five years, this approach has allowed Betel UK to operate effectively, and adapt to financial needs across the activities of Betel UK in both the short, medium and long term.

Investment Policy

Betel does not have any investments.

Structure, Governance and Management

Governing Document
Memorandum and Articles of Association incorporated 19th May 2000.
A charitable company limited by guarantee.
The directors also act as trustees of the charitable activities of Betel of Britain.

Recruitment and Appointment of Trustees
Trustees are recruited and appointed by the existing Board of Trustees and are representative of professional, business, charitable and Christian service backgrounds.

Trustee Induction and Training
New trustees are provided with an induction pack containing charity commission guidance and are fully committed to the ethos of Betel.

Risk Management
The trustees acknowledge their responsibility to manage the risks facing the charity. The pursuit of our charitable objects entails a level of risk higher than many other charities. Most of our beneficiaries are from unstable backgrounds. Our vision is to see people transformed from an addictive life to a productive one. Part of the process involves putting people into positions of trust when in the past they have been untrustworthy. This strategy brings successful results but entails risk.

We have identified risks in the areas of governance, operational, financial, external and compliance. Major risks have been identified and steps taken to mitigate those risks as much as is possible. Risk management is an ongoing process, fluid and challenging in a relatively young and growing organisation.

Organisational Structure
The trustees, supported by professional advisers, provide overall strategy and vision.
The decisions of the trustees are enacted by Kent and Mary Alice Martin, the Executive UK Directors, and delegated through regional and local house managers or business managers.

Birmingham Region and HQ: Overall oversight by Kent and Mary Alice Martin assisted by a local leadership team.

The following regions of *Nottingham, Derby, Manchester, Hexham and Motherwell* have regional managers who are assisted by local leadership teams. These managers meet regularly on a national basis and form the backbone of Betel's management structure.

Equal Opportunities and representation: The majority of those regional managers together with all the local leadership teams, are people who have used, or are using, our services (ex-addicts).

Grant Making

Related Parties

Betel of Britain has a number of important informal relationships which arise out of common areas of operation which help Betel to function more effectively, i.e., Betel International, Spain. Workers from Betel of Britain attend conferences and leaders' meetings at the head office in Spain. There are occasional movements of volunteers from one country to another, and there are centres in twenty-one countries on all major continents (including Betel USA, which is in the process of being re-opened). Betel was started by personnel from WEC International, an evangelical Christian missionary organisation; and there continues informal contact with this organisation. Betel is a member of ISAAC (the International Substance Abuse and Addiction Coalition) and the Evangelical Alliance.

Individuals

Grants can be made to individuals where it is assessed that such support will aid the individual on a course to a more independent life.

Details of grants made are reported in Note 8.

Statement of Trustees' Responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General 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 incoming resources and application of resources 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 judgements and 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;

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 safekeeping 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 auditor is 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 auditor is aware of that information.

This report was approved by the Trustees on 24 July 2024 and signed on its behalf by

Kent Martin
Trustee and Director

AUDITOR'S REPORT TO THE TRUSTEES OF BETEL OF BRITAIN

Independent Auditors' Report to the members of Betel of Britain

Opinion

We have audited the financial statements of Betel of Britain for the year ended 31 December 2023, which comprise the Statement of Financial Activities, Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

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, 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.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

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 as applied to public interest entities, 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 trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or

our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 trustees' 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 trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper 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; or
- we have not received all the information and explanations we require for our audit.; or
- the charity has not kept sufficient accounting records; 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 trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011, and section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2002 and under the Companies Act 2006 and report in accordance with the Acts 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 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:

Our assessment focused on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and

regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, United Kingdom Generally Accepted Accounting Practice and relevant tax legislation.

We are not responsible for preventing irregularities. Our approach to detect irregularities included, but was not limited to, the following:

- obtaining an understanding of the charitable company's policies and procedures and how the charitable company has complied with these, through discussions and sample testing of controls;
- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework;
- an understanding of the charitable company's risk assessment process, including the risk of fraud;
- designing our audit procedures to respond to our risk assessment; and
- performing audit work over the risk of management override of controls including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also consider the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities is available 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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 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, 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.

Jonathan Russell (Senior Statutory Auditor)
For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square
Witney
Oxfordshire
OX28 6RE

Date: 25 July 2024

Betel of Britain

Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31st December 2023

Incoming Resources	Notes	Unrestricted	Restricted	2023 Total	2022 Total
		£	£	£	£
Incoming resources from generated funds					
Voluntary income					
Donations	2	1,236,931	1,946,807	**3,183,738**	2,898,314
Activities for generating funds:					
Carol Singing, Bag Packing, Calendars, etc.	3	286,182	-	**286,182**	266,951
Incoming resources from charitable activities					
Shop income	4	1,082,928	-	**1,082,928**	1,090,420
Other Therapeutic Work	4	1,983,874	-	**1,983,874**	1,852,478
Total incoming resources from generated funds and charitable activities		4,589,915	1,946,807	**6,536,722**	6,108,163
Investment Income	5	5,178	3,717	**8,895**	1,131
Other Incoming Resources	6	72,272	-	**72,272**	84,728
Total Incoming Resources		4,667,365	1,950,524	**6,617,889**	6,194,022
Resources expended					
Cost of generating funds					
Fundraising and publicity	7	63,884	300	**64,184**	37,545
Charitable Expenditure					
Grants Payable	8	186,676	152,400	**339,076**	331,009
Shop Expenditure (incl Cost of Sales)	9	1,003,304	-	**1,003,304**	1,066,309
Other Therapeutic Work	9	1,393,189	584	**1,393,773**	1,418,055
Centre Expenses	9	2,083,624	147,341	**2,230,965**	2,077,706
Governance Costs	9	35,419	-	**35,419**	31,324
Total Charitable Expenditure		4,702,212	300,325	**5,002,537**	4,924,403
Total Resources Expended		4,766,096	300,625	**5,066,721**	4,961,948
Net Income (Loss) for the year before Transfers	10,11	(98,731)	1,649,899	**1,551,168**	1,232,074
Transfers between Funds	19	2,000,315	(2,000,315)	**-**	-
Net Movement in Funds		1,901,584	(350,416)	**1,551,168**	1,232,074
Reconciliation of Funds					
Total Funds brought forward		9,842,881	456,903	**10,299,784**	9,067,710
Total Funds carried forward		11,744,465	106,487	**11,850,952**	10,299,784

The notes on pages 16 - 28 form an integral part of these accounts

Betel of Britain
Company Number: 03998028
Balance Sheet at 31st December 2023

		2023		2022	
Fixed Assets	**Notes**	**£**	**£**	£	£
Tangible Assets	12		**15,699,423**		13,818,550
Intangible Assets	13		**167**		334
			15,699,590		13,818,884
Current Assets					
Stocks	14	**260,626**		265,551	
Debtors	15	**306,342**		292,355	
Cash at Bank and in Hand		**375,748**		744,867	
		942,716		1,302,773	
Creditors: amounts falling due within one year	16	**642,750**		899,783	
Net Current Assets			**299,966**		402,990
Total Assets less Current Liabilities			**15,999,556**		14,221,874
Creditors: amounts falling due after more than one year	17		**4,148,604**		3,922,090
Net Assets	18		**11,850,952**		10,299,784
Funds					
Unrestricted Funds			**11,744,465**		9,842,881
Restricted Funds	19		**106,487**		456,903
Total Funds			**11,850,952**		10,299,784

The Financial Statements were approved by the Board on 24 July 2024 and signed on its behalf by

Kent Martin, Director

The notes on pages 16 – 28 form an integral part of these accounts

Betel of Britain
Statement of Cash Flows
for the year ended 31st December 2023

	Notes	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Cash flows from operating activities:					
Net cash provided by (used in) operating activities	Table 1	**263,720**	**1,707,687**	**1,971,407**	1,695,060
Cash flows from investing activities:					
Proceeds from sale of fixed assets		**59,224**	**-**	**59,224**	14,946
Purchase of intangible asset		**-**	**-**	**-**	-
Purchase of property, plant and equipment		**(353,500)**	**(2,000,315)**	**(2,353,815)**	(1,177,318)
Net cash provided by (used in) investing activities		**(294,276)**	**(2,000,315)**	**(2,294,591)**	(1,162,372)
Cash flows from financing activities					
Repayments of borrowing		**(444,648)**	**-**	**(444,648)**	(220,493)
Cash inflows from new borrowing		**398,713**	**-**	**398,713**	-
Net cash provided by (used in) financing activities		**(45,935)**	**-**	**(45,935)**	(220,493)
Change in cash and cash equivalents in the reporting period		**(76,491)**	**(292,628)**	**(369,119)**	312,195
Cash and cash equivalents at the beginning of the reporting period		**261,958**	**482,909**	**744,867**	432,672
Cash and cash equivalents at the end of the reporting period	Table 2	**185,467**	**190,281**	**375,748**	744,867

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Table 1: Reconciliation of net movement in funds to net cash flow from operating activities				
Net income (loss) for year before transfers	**(98,731)**	**1,649,899**	**1,551,168**	1,232,074
Adjustments for:				
Depreciation	**442,684**	**-**	**442,684**	450,869
Amortisation of intangible assets	**167**	**-**	**167**	167
Loss/(profit) on disposition of assets	**(28,967)**	**-**	**(28,967)**	3,335
(Increase)/decrease in stocks	**4,925**	**-**	**4,925**	22,472
(Increase)/decrease in debtors	**(13,987)**	**-**	**(13,987)**	147,856
Increase/(decrease) in creditors	**(42,371)**	**57,788**	**15,417**	(161,713)
Net cash provided by (used in) operating activities	**263,720**	**1,707,687**	**1,971,407**	1,695,060
Table 2: Analysis of cash and cash equivalents				
Cash in hand	**15,816**	**-**	**15,816**	46,456
Notice deposits (less than 30 days)	**341,262**	**190,281**	**531,543**	769,408
Overdraft facility repayable on demand	**(171,611)**	**-**	**(171,611)**	(70,997)
Total cash and cash equivalents	**185,467**	**190,281**	**375,748**	744,867

The notes on pages 16 - 28 form an integral part of these accounts

Betel of Britain

Notes to the Financial Statements
For the year ended 31st December 2023

1. Accounting Policies

1.1. Accounting Convention

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Betel of Britain 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 notes.

1.2. Incoming Resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. Significant food donations are received from various national stores and restaurants, and a Gift in Kind value has been calculated for these donations based on an average number of residents multiplied by £4.26 per day. This is included in voluntary income. Other than where small regular allowances and other payments have been made to them, the value of services provided by volunteers has not been included.

Grants and benefits, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from charity shops is included in the year in which it is receivable. Since these provide therapeutic work, which is a direct aim of the charity, such is included as activities in furtherance of the charity's objects.

Shop Expenditure is similarly treated as direct.

Income from investments is included in the year in which it is receivable.

Tax receivable on Gift Aided donations is included when receivable.

1.3. Resources expended

Resources expended are recognised in the year in which they are incurred and include irrecoverable VAT in the cost to which it relates.

Fundraising costs are those incurred in seeking voluntary contributions, including the costs of disseminating information in support of the charitable activities. Where publicity incorporates details of shop and services, such costs have not been separated out to Shop & Services expenses, since it is impractical to do so.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. These have been allocated to each of the elements of charitable expenditure as appropriate.

Governance costs are those incurred in ensuring that the company complies with its legal and statutory obligations.

1.4. Tangible Fixed Assets and depreciation

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

Freehold Buildings	Straight line over fifty years
Other Structures (15 yr life)	Straight line over fifteen years
Other Structures (10 yr life)	Straight line over ten years
Other Structures (7 yr life)	15% reducing balance
Leasehold Properties	Straight line over period of lease
Equipment	25% reducing balance
Furniture, Fixtures and Fittings	15% reducing balance
Motor Vehicles	25% reducing balance
Sewage Treatment Plant	5% reducing balance
Intangible Fixed Asset – Software	20% straight line

Freehold land is not depreciated.

The capitalisation thresholds for fixed assets are:
£500 for equipment
£1,000 for property e.g. ‘leasehold property improvements’, ‘furniture fixtures & furnishings’.

For 2021, due to the large volume of assets purchased to open new therapeutic work areas at the property developed at 58 Chester Street (a.k.a. Anchor Point) and only operating for 4 ½ months, the equipment and furniture, fixtures and fittings were aggregated and depreciated for 4 months instead of the full year which is normally taken when acquiring these assets. For 2022, a full year of depreciation was taken for the completed areas.

For 2023, a large volume of assets was purchased but not put into use until 2024. Depreciation for these assets will begin in 2024.

1.5 Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Income & Expenditure Account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6 Investments

Fixed Asset Investments are stated at cost less provision for diminution in value.

Current Asset Investments are at the lower of cost and net realisable value.

1.7 Stock

Stock bought for re-sale in the charity shops is valued at the lower of cost and net realisable value. Christmas tree stock is valued at a percentage of future re-sale value less harvesting & transportation costs. The percentage is based on accumulative years of growth over the number of years required to obtain five to eight feet in height.

1.8 Fund Accounting

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.9 Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.10 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Donations

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
General Donations	460,956	1,911,807	**2,372,763**	2,198,567
Gift Aid Donations	286,372	28,000	**314,372**	325,900
Income tax recoverable	71,593	7,000	**78,593**	81,475
Non-restricted income tax on restricted gifts	-	-	**-**	-
Tithes	238	-	**238**	1,554
Gifts in Kind	417,772	-	**417,772**	290,818
	1,236,931	1,946,807	**3,183,738**	2,898,314

3 Activities for generating funds

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Bag packing	-	-	**-**	-
Carol Singing	272,935	-	**272,935**	261,310
Street/Store Collections	10,631	-	**10,631**	4,195
Books, CDs, DVDs	2,616	-	**2,616**	1,446
	286,182	-	**286,182**	266,951

4 Incoming resources from charitable activities

All unrestricted funds:

Centre	2023			2022		
	Shops	Therapeutic	Total	Shops	Therapeutic	Total
	£	£	£	£	£	£
Motherwell	40,306	157,187	**197,493**	7,689	118,734	126,423
Hexham	188,273	199,120	**387,393**	191,438	234,336	425,774
Manchester	73,388	118,439	**191,827**	76,970	141,112	218,082
Derby	271,928	446,875	**718,803**	267,044	414,954	681,998
Birmingham	319,909	371,754	**691,663**	355,614	338,507	694,121
Anchor Point	-	271,159	**271,159**	-	198,811	198,811
Nottingham	189,124	419,340	**608,464**	191,665	406,024	597,689
Totals	**1,082,928**	**1,983,874**	**3,066,802**	1,090,420	1,852,478	2,942,898

5 Investment Income

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Interest from UK Bank Accounts and HMRC	5,178	3,717	**8,895**	1,131

6 Other Incoming Resources

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Government Support - Bus Rates Relief	15,156	-	**15,156**	7,194
Covid-19 Government Support - Grants	-	-	**-**	12,638
Government Support – Employment Allowance (2022 Employment Allowance not reported)	5,000	-	**5,000**	-
Other Income	52,116	-	**52,116**	64,896
	72,272	-	**72,272**	84,728

The Covid-19 government support income has been recorded using the accrual model and the grants as revenue-based. There are no unfulfilled conditions or contingencies attached to the grants.

7 Cost of Generating Funds (Fundraising and Publicity)

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Flyers	20,979	300	**21,279**	12,449
Advertising/Promotional Activities	41,548	-	**41,548**	23,522
Calendars	-	-	**-**	-
Betel Books	1,044	-	**1,044**	1,431
Signage	313	-	**313**	143
	63,884	300	**64,184**	37,545

8 Grants Payable

	Number of grants	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Betel of Spain	1	83,353	100,000	**183,353**	178,000
Betel of India	1	558	-	**558**	-
Betel of South Africa	1	732	-	**732**	-
Betel International	1	-	50,000	**50,000**	50,000
Betel USA	1	12,000	-	**12,000**	6,000
Ground Level	1	360	-	**360**	360
Other organisations	-	-	-	**-**	-
Individuals	99	89,673	2,400	**92,073**	96,649
		186,676	152,400	**339,076**	331,009

9 Charitable Activities

Costs directly related to activities:	**Shops**	**Other Therapeutic Work**	**Centre**	**Governance**	**2023**	**2022**
	£	**£**	**£**	**£**	**£**	**£**
Premises	1,022,716	321,149	317,893	-	**1,661,758**	1,585,732
Direct Costs	-	301,876	455,780	-	**757,656**	751,742
Vehicles	332,882	120,685	205,541	-	**659,108**	745,192
Residents	377,994	-	-	-	**377,994**	375,208
Voluntary workers' costs	-	35,755	92,352	-	**128,107**	117,329
Staff & training	10,565	-	3,301		**13,866**	40,429
Communications	8,159	12,145	15,061	-	**35,365**	35,038
Events & meetings	59,540	-	-	-	**59,540**	67,378
Office	496	9,772	5,403	-	**15,671**	16,733
Equipment & tools	461	9,533	98,421	-	**108,415**	113,408
Legal & professional	3,242	21,885	143	13,556	**38,826**	58,402
Bank interest & charges	221,883	7,763	40,275	-	**269,921**	157,916
Other costs	51,375	11,306	19,616	-	**82,297**	95,803
Support costs allocated to activities:						
Voluntary workers' costs	80,521	86,491	79,644	12,982	**259,638**	236,626
Communications	12,637	12,798	15,764	2,168	**43,367**	42,854
Office	6,404	6,654	9,126	1,167	**23,351**	23,456
Staff & training	33,808	38,073	33,488	5,546	**110,915**	116,028
Bank interest & charges	8,282	7,419	1,965	-	**17,666**	14,120
	2,230,965	**1,003,304**	**1,393,773**	**35,419**	**4,663,461**	4,593,394

10 Operating Surplus

	2023 Total	**2022 Total**
	£	**£**
Operating surplus is stated after charging:		
Depreciation and other amounts written off tangible assets	**442,684**	450,869
Amortisation of intangible assets	**167**	167
Loss (Gain) on disposal of tangible fixed assets	**(28,967)**	3,335
Auditor's remuneration	**11,430**	10,000
Equipment Hire	**8,642**	8,969
Vehicle Hire	**5,797**	6,848

11 Interest payable and similar charges

Included in this category is the following:

	2023 Total £	2022 Total £
On Unsecured Obligations and Supplier Balances	**-**	316
Hire purchase finance charges	**11,986**	16,113
On Bank Loans and Overdrafts	**7,970**	6,564
On Secured Loans repayable in five years or more	**257,810**	141,075
	277,766	164,068

12 Tangible Fixed Assets

Cost	Freehold Land & Buildings £	Long-term Leasehold Improvements £	Short-term Leasehold Improvements £	Equipment £	Furniture Fixtures & Fittings £	Motor Vehicles £	Total £
At 1st January 2023	14,179,768	107,081	1,000	588,712	369,760	766,264	16,012,585
Additions	2,037,021	30,824	-	70,564	137,779	77,627	2,353,815
Disposals	(600)	(14,484)	(1,000)	(65,758)	(6,867)	(76,011)	(164,720)
At 31st December 2023	16,216,189	123,421	-	593,518	500,672	767,880	18,201,680
Depreciation							
At 1st January 2023	1,212,277	55,946	1,000	294,848	156,543	473,421	2,194,035
On Disposals	-	(14,484)	(1,000)	(52,490)	(5,697)	(60,791)	(134,462)
Charge for the Year	239,886	7,048	-	70,412	36,346	88,992	442,684
At 31st December 2023	1,452,163	48,510	-	312,770	187,192	501,622	2,502,257
Net Book Value							
At 31st December 2023	**14,764,026**	**74,911**	**-**	**280,748**	**313,480**	**266,258**	**15,699,423**
At 31st December 2022	**12,967,491**	**51,135**	**-**	**293,864**	**213,217**	**292,843**	**13,818,550**

The Freehold Land and Buildings are subject to legal charges of £3,956,406 (2022: £4,019,631).

Included above are assets held under finance leases or hire purchase contracts as follows:

Asset Description	2023 Net Book Value £	Total Depreciation Charge £	2022 Net Book Value £	Total Depreciation Charge £
Equipment	**-**	**-**	5,062	(1,688)
Vehicles	**78,009**	**(26,003)**	103,162	(34,387)
	78,009	**(26,003)**	108,224	(36,075)

13 Intangible Assets

	£	Total £
Cost		
At 1st January and 31st December 2023		**30,474**
Amortisation		
At 1st January 2023	30,140	
Charge for the Year: Presenter Software	167	
At 31st December 2023		**30,307**
Total Intangible Asset		**167**

14 Stocks

	2023 Total £	2022 Total £
Raw Materials and Consumables	**145,192**	146,722
Finished goods and goods for resale	**115,434**	118,829
	260,626	265,551

15 Debtors

	2023 Total £	2022 Total £
Other Debtors	**106,042**	96,741
Prepayments & Accrued Income	**200,300**	195,614
	306,342	292,355

16 Creditors: amounts falling due within one year

	2023 Total £	2022 Total £
VAT (2023 balance is VAT reclaimed)	**(23,225)**	9,793
Payroll Liabilities	**2,307**	2,199
Trade Creditors	**413,541**	392,332
Credit Card Accounts	**15,218**	8,968
Bank Loans (secured)	**89,944**	42,397
Net Obligations under Finance Leases & Hire Purchases (secured)	**34,441**	41,164
Other Loans (unsecured)	**26,516**	20,405
Other Loans (secured)	**10,178**	329,563
Accruals and Deferred Income	**73,830**	52,962
	642,750	899,783

17 Creditors: amounts falling due after more than one year

	2023 Total £	2022 Total £
Bank Loans due in 2-5 years (secured)	**435,501**	166,592
Other Loans due in 2-5 years (secured)	**47,895**	40,694
Other Loans due in 2-5 years (unsecured)	**121,150**	84,530
Loans due in > 5 years (unsecured, repayable by instalments)	**120,812**	139,158
Loans due in > 5 years (secured, repayable by instalments)	**3,372,888**	3,440,386
Net Obligations under Finance Leases & Hire Purchases (secured)	**50,358**	50,730
	4,148,604	3,922,090

18 Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Fund Balances at 31st December 2023 as represented by:				
Tangible Fixed Assets	15,699,423	-	**15,699,423**	13,818,550
Intangible Fixed Assets	167	-	**167**	334
Current Assets	752,435	190,281	**942,716**	1,302,773
Current Liabilities	(558,956)	(83,794)	**(642,750)**	(899,783)
Long-term Liabilities	(4,148,604)	-	**(4,148,604)**	(3,922,090)
	11,744,465	106,487	**11,850,952**	10,299,784

19 Restricted Funds

	At 1st January 2023 £	Incoming £	Outgoing £	Transfers £	At 31st December 2023 £
BIRMINGHAM					
E.M. Bell Trust - Holidays	-	1,100	(1,100)	-	**-**
Building Trades Training	4,874	-	(454)	-	**4,420**
Houston Charitable Trust - Theological Training	-	2,500	(2,250)	-	**250**
Vardy Foundation – Leaving Support	9,560	10,000	(11,060)	-	**8,500**
Other Leaving Support	-	1,335	(1,335)	-	**-**
M.V. Kelly Ltd – Windmill House Repairs & Improvements	-	95,040	(51,176)	(30,824)	**13,040**
Various Gifts for Property R&M	-	6,305	(750)	-	**5,555**
New Arley Residence Expansion (2023 gifts from 29th May 1961 Charitable Trust and The Pigrities Charitable Trust)	-	7,000	-	-	**7,000**
Houston Charitable Trust/Greatbach Family Trust - General Training	4,242	-	(948)	-	**3,294**
Greatbach Family Trust – Security Improvements	913	-	(263)	-	**650**
Neighbourly Foundation – Donations Shed	500	-	-	-	**500**
St. Paul's Church, Leamington Spa – RTF Training	-	1,000	(1,000)	-	**-**
Various Gifts for Sewing Machine	-	638	-	(599)	**39**
Support Gifts for Voluntary Workers	-	2,010	(1,985)	-	**25**
Various Gifts for Ladies' Ministry	-	2,050	(1,950)	-	**100**
Various Individuals – CZ Youth Camp & Christmas Activities	-	4,917	(4,917)	-	**-**
Gift for Outreach	-	300	(300)	-	**-**
Anonymous Gift - International Betel Work	-	150,000	(150,000)	-	**-**
Sub-totals	20,089	284,195	(229,488)	(31,423)	**43,373**
ANCHOR POINT					
58 Chester St - Development & Kitting Out	-	-	-	-	**-**
Various Gifts (including anonymous)	-	24,583	-	(24,583)	**-**
M V Kelly Ltd	349,083	816,000	(19,847)	(1,127,988)	**17,248**
WEC UK (includes finishing hair salon)	-	450,000	-	(450,000)	**-**
Stewardship	-	150,000	-	(150,000)	**-**
WEC USA	-	118,394	-	(118,394)	**-**
Interest on Restricted Gifts	-	3,717	-	(3,717)	**-**
WEC UK - Hair Salon	159	-	-	(159)	**-**
Infinite Arts – Training and Shows	357	590	(515)	-	**432**
Sub-totals	349,599	1,563,284	(20,362)	(1,874,841)	**17,680**

19 Restricted Funds, continued

	At 1st January 2023	Incoming	Outgoing	Transfers	At 31st December 2023
	£	£	£	£	£
NOTTINGHAM					
Ikon church	-	1,200	(1,200)	-	**-**
Various Gifts – Resident Events & CZ Youth Camp	-	2,000	(2,000)	-	**-**
Connaught Plant Hire - Garden Equip/Tools	-	25,000	-	(25,000)	**-**
Manna Farm – Original House Renovations	53,259	-	(32,936)	(8,826)	**11,497**
Guttridge Family Foundation – Manna Farm Family and Multipurpose Room	-	22,300	-	(22,300)	**-**
Whelan, Paul/Karen – Security Gates, Vehicle and Cleaning Products	-	28,438	(3,438)	(25,000)	**-**
New Life Christian Fellowship Sleaford for Manna Farm	-	820	(820)	-	**-**
Oaks Community Centre – for Manna Farm	-	1,800	(1,800)	-	**-**
Sub-totals	53,259	81,558	(42,194)	(81,126)	**11,497**
DERBY					
Foundation Derbyshire - Community meals	-	950	(450)	-	**500**
Neighbourly Foundation - Chiller Housing	500	-	-	-	**500**
Neighbourly Foundation - Hard Standing	5,000	-	-	(5,000)	**-**
Gift for Women's Residence	-	625	-	-	**625**
Gift for New Furniture Shed Restoration	-	2,500	-	(2,500)	**-**
One Stop Community Partnership – Christmas Meal	500	-	(329)	-	**171**
Sub-totals	6,000	4,075	(779)	(7,500)	**1,796**
MANCHESTER					
The Neighbourly Foundation - New Kitchen	5,500	5,000	(1,539)	(5,425)	**3,536**
The Neighbourly Foundation - Training	162	-	(60)	-	**102**
The City Centre Ministry	19,566	-	-	-	**19,566**
One Stop (Groundworks) - Coronation	-	250	(250)	-	**-**
Sub-totals	25,228	5,250	(1,849)	(5,425)	**23,204**
HEXHAM					
Hexham Community Church – Resident Activities	528	656	(528)	-	**656**
Gift from Individuals - Training	1,875	-	(596)	-	**1,279**
Sub-totals	2,403	656	(1,124)	-	**1,935**
MOTHERWELL					
The Neighbourly Foundation – Roof Repair	**-**	6,506	(4,829)	-	**1,677**
Screwfix Foundation – Property Repairs	**-**	5,000	-	-	**5,000**
Gift from Individual – Theological Training	325	-	-	-	**325**
Sub-totals	325	11,506	(4,829)	-	**7,002**
TOTALS	**456,903**	**1,950,524**	**(300,625)**	**(2,000,315)**	**106,487**

Transfers are made for funds expended on capitalised fixed assets such as property purchases, vehicles and equipment.

20 Financial Commitments

At 31st December 2023, the company had annual commitments under non-cancellable operating leases as follows:

	Land & Buildings and Vehicle Leases	Terms	Break Clause	Rent per Annum £	Total Lease Commitment £
1	Residence, Birmingham	Month to month		11,940	0
2	Garage, Alvechurch	Month to month		15,000	0
3	Residence, Redditch	Month to month		9,600	0
4	Residence, Birmingham	Month to month		13,140	0
5	Warehouse, Birmingham	Through 13/07/2029	13/07/2026	23,975	132,618
6	Residence, Birmingham	Through 20/11/2045 Rent review every year		78,180	1,711,178
7	Yardley Wood Shop, Birmingham	New Lease to be Agreed		23,000	0
8	Burton On Trent Shop, Derby	Through 31/03/2024		47,000	11,718
9	Residence, Derby	Month to month		7,200	0
10	Benwell Shop, Newcastle u Tyne	Through 25/11/2029		20,000	128,167
11	Hexham Shop, Hexham	Month to month		31,500	0
12	Residence, Hexham	Through 01/09/26 rent free		0	0
13	Rising Café, Hexham	New Lease to be Agreed		8,592	0
14	Renault DX19 EBU Furniture Van	Month to month		8,038	0
15	Alive Church Café, Lincoln	Through 21/02/2026		8,700	18,663
16	Arnold Shop, Nottingham	Month to month		58,468	0
17	Residence, Bellshill	Month to month		7,800	0
	Total Financial Commitments:				2,002,344

The above financial commitments can be analysed as follows:

The total of future minimum lease payments under non-cancellable operating leases for each of the following periods

	£
Not later than one year	142,573
Later than one year but not later than five years	476,774
Later than five years	1,382,997

21 Transactions with Trustees

Trustee transactions are insignificant as most trustees cover their own costs pertaining to their duties as trustees (seven trustees in 2023, seven in 2022). However, significant related party expenses are incurred, as two (2022, two) of the trustees are the national operational directors of Betel of Britain, and four (2022, six) other related party individuals are involved in the furtherance of the charitable objectives. Kent and Mary Alice Martin, two of the trustees, were provided with rent free on-site accommodation for the furtherance of the charitable objectives; and two related party voluntary workers were provided offsite housing, also for the furtherance of the charitable objectives.

	2023 Total £	2022 Total £
Trustee Travel & Food associated with Trustee Duties	**335**	-
Related Party Transactions		
Donations received in recognition of work done for the charity (including speaking)	**29,567**	24,936
Mileage/Travelling Expenses	**4,337**	5,154
Guest Hospitality/Entertainment	**1,866**	663
Training obtained for Additional Charitable Work	**1,063**	2,750
Travel/Food Costs incurred while Supporting Betel International Centres	**715**	2,011
Travel/Food while Visiting USA Supporters of Betel of Britain	**1,063**	332
Food/Subsistence while Travelling in the UK for Charitable Objectives	**349**	39
Attending Conferences (Accommodation, Travel and Food)	**300**	-
Ministry/Meetings Food and Drink	**1,818**	1,036
Other Accommodation	**564**	261

22 Related party transactions

Kent Martin, Director of Betel of Britain, is also a trustee of Betel Czech Republic, Betel South Africa and Betel United States of America. Elliott Tepper, Founder of Betel International and Director of Betel of Spain, is also a trustee of these Centres (except Betel USA) and many others. Regular gifts, as listed in Note 8, have been made during the year by Betel of Britain to other Betel Centres around the world.

23 Staff costs

There were 3 part time employees and 2 full time staff during the year. (2022: 3 part time and 3 full time). No employees received emoluments greater than £60,000 in 2023 or 2022.
Input into Betel is given by 11 people who are WEC missionaries (2022: 9). Their support comes from churches and individuals and is channelled to them via WEC International.

	2023 Total £	2022 Total £
Wages and Salaries	**93,661**	114,899
Social Security (2023 includes £5,000 Employment Allowance not included in 2022)	**9,396**	6,426

24 Control of the Charity

Control of the charity is vested in the trustees.

25 Contingent Liabilities

There are no contingent liabilities.

26 Post Balance Sheet Events

Two *RESTORED* furniture shops are being closed in 2024, and hand over of the shops has been completed as of June 2024. Dilapidation works have been done by Betel, and the landlords have not disputed the work.

Shortly before the year end, the charity was advised that it was a beneficiary to an estate, along with twenty-nine other charities. Whilst it is believed the legacy may be in the region of £100,000, the estate is still realising assets and going through legal. Due to the uncertainty of the amount and timing of this bequest, no amount is included within these financial statements.

27 Statement of Financial Activities, year ended 31st December 2023, by Centre

Incoming Resources	Birmingham £	Anchor Point £	Nottingham £	Derby £	Manchester £	Hexham £	Motherwell £	Central £	2023 £	2022 £
Incoming resources from generated funds										
Voluntary Income										
Donations	775,398	1,578,022	493,804	134,502	82,915	74,002	45,095	-	**3,183,738**	2,898,314
Activities for generating funds	100,916	-	30,638	66,336	40,312	21,726	26,254	-	**286,182**	266,951
Incoming resources from charitable activities										
Shop Income	319,909	-	189,124	271,928	73,388	188,273	40,306	-	**1,082,928**	1,090,420
Other Therapeutic Work	371,754	271,159	419,340	446,875	118,439	199,120	157,187	-	**1,983,874**	1,852,478
Total incoming resources from generated funds and charitable activities	1,567,977	1,849,181	1,132,906	919,641	315,054	483,121	268,842	-	**6,536,722**	6,108,163
Investment Income	394	3,747	674	2,716	1,265	85	14	-	**8,895**	1,131
Other Incoming Resources	19,255	4,870	39,345	5,978	-	2,144	680	-	**72,272**	84,728
Total Incoming Resources	1,587,626	1,857,798	1,172,925	928,335	316,319	485,350	269,536	-	**6,617,889**	6,194,022
Resources Expended										
Cost of generating funds										
Fundraising and Publicity	31,598	7,711	9,928	5,745	4,355	2,663	2,184	-	**64,184**	37,545
Charitable Expenditure										
Grants Payable*	17,991	0	26,424	23,035	10,639	10,779	3,205	247,003	**339,076**	331,009
Shop Expenditure	322,054	16,527	167,118	233,715	71,105	148,843	43,942	-	**1,003,304**	1,066,309
Other Therapeutic Work	190,388	487,060	213,597	227,615	83,586	143,464	48,063	-	**1,393,773**	1,418,055
Centre Expenses	854,370	45,982	577,036	268,144	110,274	229,957	145,202	-	**2,230,965**	2,077,706
Governance Costs	12,540	3,320	6,615	5,341	1,852	3,908	1,843	-	**35,419**	31,324
Total Charitable Expenditure	1,397,343	552,889	990,790	757,850	277,456	536,951	242,255	247,003	**5,002,537**	4,924,403
Total Resources Expended	1,428,941	560,600	1,000,718	763,595	281,811	539,614	244,439	247,003	**5,066,721**	4,961,948
Net Income for the year before transfers	158,685	1,297,198	172,207	164,740	34,508	(54,264)	25,097	(247,003)	**1,551,168**	1,232,074
Central Office Transfers	(223,367)	163,904	(68,237)	(80,173)	(34,660)	(11,728)	7,258	247,003	-	-
Net Income after central office transfers	**(64,682)**	**1,461,102**	**103,970**	**84,567**	**(152)**	**(65,992)**	**32,355**	-	**1,551,168**	1,232,074

* for Centres: Grants payable are Gifts to Individuals. *for Central: Grants Payable are gifts to support organisations with similar aims as Betel. (e.g. Betel in India)

Central Office Transfers are to/from a 'Central' pool - negative figures are contributions to this pool, positive figures are withdrawals from. Nothing is left in this central pool at year end.

28 Balance Sheet at 31st December 2023, By Centre

	Birmingham £	Anchor Point £	Nottingham £	Derby £	Manchester £	Hexham £	Motherwell £	2023 £	2022 £
Fixed Assets									
Tangible Assets	1,295,445	8,402,654	3,046,320	1,172,392	554,183	351,954	876,475	**15,699,423**	13,818,550
Intangible Assets	167	-	-	-	-	-	-	**167**	334
	1,295,612	8,402,654	3,046,320	1,172,392	554,183	351,954	876,475	**15,699,590**	13,818,884
Current Assets									
Stocks	31,244	7,753	57,119	41,459	12,428	105,146	5,477	**260,626**	265,551
Debtors	140,700	26,913	50,189	51,309	13,729	16,866	6,636	**306,342**	292,355
Cash at Bank and in Hand	(104,636)	100,118	59,980	195,278	94,355	11,447	19,206	**375,748**	744,867
	67,308	**134,784**	**167,288**	**288,046**	**120,512**	**133,459**	**31,319**	**942,716**	1,302,773
Creditors: amounts falling due within one year	190,530	140,249	121,041	63,194	6,609	80,090	41,037	**642,750**	899,783
Net Current Assets	(123,222)	(5,465)	46,247	224,852	113,903	53,369	(9,718)	**299,966**	402,990
Total Assets less Current Liabilities	1,172,390	8,397,189	3,092,567	1,397,244	668,086	405,323	866,757	**15,999,556**	14,221,874
Creditors: amounts falling due after more than one year	790,148	1,118,205	1,169,603	392,822	-	217,398	460,428	**4,148,604**	3,922,090
Net Assets	**382,242**	**7,278,984**	**1,922,964**	**1,004,422**	**668,086**	**187,925**	**406,329**	**11,850,952**	10,299,784
Funds									
Unrestricted Funds	338,869	7,261,304	1,911,467	1,002,626	644,882	185,990	399,327	**11,744,465**	9,842,881
Restricted Funds	43,373	17,680	11,497	1,796	23,204	1,935	7,002	**106,487**	456,903
Total Funds	**382,242**	**7,278,984**	**1,922,964**	**1,004,422**	**668,086**	**187,925**	**406,329**	**11,850,952**	10,299,784

BETEL OF BRITAIN

England & Wales - Charity number 1081462

Accounts

BETEL OF BRITAIN

Report and Financial Statements

Year ended 31st December 2022

Charity Numbers: 1081462 & SC045808

Company Number: 03998028

Reference and Administrative Information

Charity numbers: 1081462 & SC045808

Company registration number: 03998028

Registered Office and operational address:
58 Chester Street
Aston
Birmingham
B6 4BE

Secretary: Karen Shirazi

Senior Staff: Kent and Mary Alice Martin
The Regional Managers of Birmingham/Anchor Point, Derby, Hexham, Manchester, Motherwell and Nottingham

Auditors: Just Audit & Assurance Ltd.
Chartered Accountants and Registered Auditors
37 Market Square
Witney
Oxfordshire, OX28 6RE

Bankers: HSBC plc
26 Broad Street
Reading
Berkshire
RG1 2BU

Solicitors: Square One Law LLP
Anson House
Fleming Business Centre
Burdon Terrace
Newcastle upon Tyne
NE2 3AE

Contents

Betel of Britain Trustees Report for 2022

The trustees are pleased to give their report for the year ending 31st December 2022.

2022 saw us remember and celebrate over 25 years of Betel being in and serving the UK. We look forward expectantly to the future ahead, whilst continuing to navigate the post-pandemic climate. In the midst of so much economic and social turbulence we remain dedicated to helping some of society's most hurting men and women transform their lives and impact society, inspiring resilience in our men and women through living, working and serving together as vital contributors to our community.

During such uncharted seasons we are reminded that Betel's work would not be possible without the hard work and commitment of our leadership team and volunteers who walk alongside our residents daily to help them realise their future and hope. We also remain truly grateful to those individuals, landlords, trusts, churches and companies who have partnered with us in different ways for the sake of our men and women. Being part of such unity and vision has been a real encouragement when the scale of the addiction problem and the impact on society seems overwhelming. Perseverance and co-labouring matters. The ability to provide all our services free of charge and with minimal government support would simply not be possible without the help of our longer serving men and women and our faithful supporters.

A total of 560 men and women lived in Betel UK communities during 2022 (2021 - 518). This number includes both new and existing residents. Whilst Betel continues to recover from the pandemic, we are encouraged by the overall increase in number, which generally represents an increase of new entries. Our doors continue to open to those seeking freedom from addiction free of charge.

In the rest of the report, we seek to show how Betel is fulfilling its charitable objects and the impact that it is making to various sections of society.

Strategic Report

Plans for future periods

The past few years have been immensely challenging but also inspiring as we have continued to travel through new territory. It has enabled us to review many of our processes including our business models to ensure they continue to work in the current climate. The core aim is to remain accessible and welcoming to enable our men and women to find lifelong restoration. This reflection has also birthed a three-year strategy:

Rebuilding Centre Numbers and Greater Partnerships Post Pandemic – We remain committed to reaching out in 2023 to churches, drop-in centres, prisons, magistrate courts and the needy on the streets, both at a local level across our centres as well as nationally. We aim to rebuild partnerships, arrange speaking engagements and make new contacts to raise awareness of our ability to serve the wider community in helping those struggling with addiction in a way local communities are unable to do.

Pilot Detox - In January 2023, we began work with NHS addictions specialist Dr. D. Cavanaugh to pilot a medicated detox service to help accelerate the entrance of new residents. Whilst currently being piloted for men coming to our Birmingham centre, the plan is to role this out nationally including for women by the end of 2023. Our ambitious goal is to host 400 recovering men and women free of charge within 3 years' time.

Restructuring Business Strategies – Given the uncertain economic climate, we continue to review our existing business strategies to make them as cost effective as possible whilst being open to consider new business ventures into which to possibly expand. The primary purpose for our charitable businesses continues to be helping as many people as we can through their recovery. Whilst our income streams have remained strong, the challenge has been to manage operating costs with the sharply increasing prices of fuel, utilities and interest rates. Our commitment to be as financially self-sufficient as possible whilst training recovering men and women in an increasing variety of employable skills has been a challenge in recent years with spiralling costs. We have been extremely grateful to supporters and trusts who understand us and are willing to partner with us financially.

Anchor Point Project – Being more than halfway through to completing Phase 3, and subject to raising the remaining funds, we hope to finish the build by Autumn 2023. Our four existing social enterprises will interface with three additional businesses (a children's soft play, a beauty salon and a conferencing/catering suite) to create a bustling, family friendly community hub. Under one roof, all seven businesses (restaurant, catering, events hire, Infinite Arts, conferencing, beauty salon and children's soft play) will be run by some 60 recovering men and women, showcasing their transformed lives and promoting Betel's businesses and recovery service to thousands. Anchor Point aims to be an encouragement to our residents as they see the impact of their daily good choices, inspiring customers, families and members of the local community who benefit from our social enterprises, as well as inner-city professionals who seek to find out more.

The trustees acknowledge that the development of Anchor Point is the largest investment of its kind in the charity's history (as set out in more detail in the Financial Review). We also appreciate, given the size of the venture, that the business start-ups will take time to achieve profitability as we build a customer base in a deprived ward and further afield. This development was essential to the longer-term vision and expansion of Betel. As such, the trustees keep abreast of these financial matters whilst continuing to keep our sights on the longer-term goal of our social enterprises helping to train Betel's recovering men and women whilst also creating a community hub. Once all charitable businesses are fully functioning we expect Anchor Point to become a net contributor to Betel's wider activities.

Wholeness Development – We remain committed to the development and training of Recovery Centre leaders and Directors nationwide, as well as to our residents generally. To these ends, we continue to host national conferences regularly and arrange support for couples within Betel to build healthy relationships. We also encourage our men and women to parent well and pursue restoration with their own wider families. Healthy leaders create healthy families which can invest well in and impact society positively.

Social Media/Raising Awareness – Our in-house Betel Social Media Marketing Team, working with professionals, continues to build skills and expertise in-house whilst increasing our advertising presence to raise awareness of how Betel can help individuals and partner with local initiatives. Our landscape gardening, internet furniture, house clearance, Rising Café restaurants, food catering and Anchor Point Events Hire businesses have all benefitted from this intentional investment. Given the diverse facets of Betel, communicating what we do requires a lot of time and effort. We are grateful for our marketing team and their passion to share the vision of Betel across the various social media platforms.

Covid-19 – Whilst the impact of the pandemic exacerbated by the general economic and social climate in 2022 and 2023 has been challenging, we continue to persevere as good stewards of what we have, whilst fixing our eyes on Christ as our hope. We remain as committed as ever to our calling as a community, fully supporting those in the Betel communities on the road to recovery and wholeness.

Objectives, Activities and Public Benefit

A summary of our objectives is as follows:
a) The advancement of the Christian Faith
b) The relief of persons who are in condition of need, hardship or distress or who are aged or sick
c) The restoration of persons who suffer from the effects of drug, alcohol or substance abuse, gambling and other addictions or who are homeless, particularly through the provision of accommodation and therapeutic work

Betel's mission is to help restore homeless and drug and alcohol-dependent people to productive, independent lifestyles and assist them to rebuild their family relationships through work-as-a-therapy and the long-term experience of a stable, ordered life in one of our homes. Some new residents have never experienced the necessary discipline of a working day and many lived chaotic lifestyles which revolved around drugs or alcohol. People are referred to us from many sources and some people refer themselves.

We seek to help disadvantaged and marginalised men and women; they come from a wide variety of backgrounds including those who are homeless or of no fixed abode, unemployed, long-term drug or alcohol dependent, ex-offenders, with or without religious faith and of various ethnic backgrounds. Alcohol and drug addiction in the UK are a serious problem, blighting many lives. Our aim is to provide more peer-led caring communities throughout the UK where people can be helped.

To achieve these objectives, we will promote residents who show signs of increasing stability by offering them additional responsibilities. They may become "responsibles", therapeutic work managers or house leaders. They can then lead new centres as these become available. We also want to increase our main sources of income (second-hand furniture shops, furniture restoration, gardening & cafés) by further therapeutic work development and by research into new work ventures. For residents, this work builds genuine self-esteem, a work ethic and other employable skills. We want to involve more volunteers and seek the help of more charitable resources.

Public Benefit: Betel's work and services are available free of charge to all members of the public except where ongoing mental illness may provide a safeguarding risk to our community or where the resident will not, or cannot, cooperate within our community. The complex issues with which our men and women come to us requires much time, patience and compassion to walk through life with them and help them find freedom. Such peer-led mentoring and training impacts the individual, but inevitably impacts their family and friends, particularly their children as well as society in general. Many people regularly share about the impact of the transformed lives of our residents. All of Betel's therapeutic income is used for the free provision of our services, and all our income is used solely for our charitable purposes.

Achievements and Performance

Weekly Average Number of Residents: In 2022, the weekly average number of residents decreased to 202. Given that the percentage this past year of those who left Betel during the first two weeks of withdrawal was actually 5% less than the 12-year average, it is likely that this decrease also reflects the number of long-term residents who moved on from Betel compared to the number of new people who entered this past year.

To set this in context the figures for the last thirteen years are shown.

2010 – 192	2014 – 262	2018 – 319	2022 – 202
2011 – 229	2015 – 277	2019 – 309	
2012 – 244	2016 – 280	2020 – 266	
2013 – 252	2017 – 302	2021 – 232	

Given the need for our help in society we are confident that these numbers will gradually increase again over time. We are aware that the decision to change is a personal choice. As such, we seek to be available for as many people as possible who need our help whilst investing on an individual basis in those who really commit to their recovery. We did that when Betel was just starting with a small team and continue with that ethos today. We envisage that the offer of detox will help to increase numbers, but this may take a few years to raise awareness and for our figures to eventually reflect this.

Overview of 2022 Statistics:

- A total of 560 individual men and women lived in Betel UK communities during 2022 (518 in 2021).[1]
- There were 418 new entries into Betel in 2022 (decreased from 678 in 2019 but rising from 345 in 2020 and 384 in 2021).
- The average age of new entries was 37 years.
- 29% of new entrants had abused substances for more than 10 years, and an additional 26% for more than 20 years.
- At least 46% of new entrants had criminal records, and 54% were homeless or living in unstable conditions prior to entry.
- 58% of new entrants had children (62% of female new entrants had children).

From 1996 to 2022 8,913 individuals have entered into a Betel UK centre. There has been a total of 13,692 entries which includes multiple stays by some of those individuals.

Increased Support for Women

Of the 8,913 individuals who entered Betel UK from 1996-2022, 1,269 were women. Our continued provision of support for women is reflected in the table below. Given that our information for women is collated for a 5-year period the next set of figures won't be available until 2025. Whilst our numbers for women are lower than pre-pandemic levels we continue to let people know of the support we can provide, with spaces for up to around 70 women across four of our centres.

Number of Individual Women who entered Betel in 5-year increments:

1996-2000: 31	2006-2010: 224	2016-2020: 400
2001-2005: 197	2011-2015: 322	

Anchor Point – The Impact to Date: With Phase 3 looking to be built out by Autumn 2023, we are preparing the teams to lead the beauty salon, soft play area and conference facility. Our presence at Anchor Point in less than two years has already led to a regular clientele being built up at the Rising Cafe. The community atmosphere at Anchor Point continues to grow, and we are confident that this will develop further as our other social enterprises start up, the aim being to have businesses to train our men and women whilst benefitting the local area.

Anchor Point Hiring Facilities: Our Anchor Points Events Hire social enterprise has also seen Anchor Point rented out to a diverse range of groups including the NHS, dancers performing for the Commonwealth Games in Birmingham, awards ceremonies, wedding receptions and as a venue for performing arts students from Birmingham City University amongst other things. Interest in hiring our facilities continues to grow. In addition, three churches hire the facility including Anchor Point Church.

[1] Whilst calculating the 2022 statistics, one error on the 2021 statistics was found. Rather than 597 unique individuals (as reported in last years' accounts) there were 518.

Betel's Impact

The lifting of Covid-19 restrictions in 2022 enabled us to resume as much as possible many of our pre-pandemic events. These, combined with our continued peer-led mentoring, training and support, enabled our men and women to be encouraged by wider teaching and interaction with residents from other centres.

National Conferences and Events: In 2022 the number of our national conferences were able to increase, and in 2023 they returned to pre-pandemic levels. This is a real encouragement as the space at Anchor Point enables us to welcome people from around the UK to attend and enjoy the teaching, worship and fellowship. We also resumed our annual women's conference in October 2022 where Joanna Hargreaves was our speaker. Over 70 women attended and were equipped and encouraged. We are looking forward to the women's conference in October 2023. These events continue to be well attended by Betel residents as well as people outside of the Betel residential communities.

Training: There continues to be a variety of training provided across the centres. We remain truly grateful for those supporters who have helped cover the cost of a number of training courses for our men and women to attain driving and digger licences and attend theological training above other things. This support genuinely makes such a difference as well as encouraging our men and women with skills to invest in whilst at Betel as well as increasing their employability when they choose to move on.

Music Training: Betel continues to invest in musicianship with the focus on teamwork. The impact of this on our community is very real, with many men and women commenting on the difference this has on helping them build confidence as part of their recovery.

Infinite Arts – Music, Arts and Creative Development: Our Infinite Arts team continues passionately to seek ways to combine the creative arts together with training for our men and women. As a social enterprise, the team hosted a children's performing arts workshop week in 2022. Their work also included a performance at the 25th Anniversary and a Christmas play that included a number of our men and women. April 2023 also saw another powerful performance in the run up to Easter together with the creative arts teams who provided three beautiful reflective areas to ponder over the Easter message of hope. The Infinite Arts team are also holding a two-week arts internship taster session over June and July 2023, and they are considering ways to host a national conference for creatives in 2024. The opportunity that this provides for our men and women really is unique.

Easter Performance 2023

Internship Training Programme: Four interns served as part of Betel of Britain's Internship programme in 2022, 3 of whom have committed to serve with us long-term. In 2023 to date 4 interns are due to serve with us. We are also looking forward to how the Infinite Arts internship programme progresses.

SROI study: Following on from the Just Economics study of 2022 we continue to collect survey responses from our residents at set stages of their journey with us to review and learn from the responses.

Building community, impacting society: We regularly get feedback on how much the transformed lives of our men and women impact and encourage professionals and individuals in society.

Supporting Restoration: We remain fully committed to helping support our men and women in restoring family relationships. In November 2022 senior leaders and centre directors attended a training day in family law matters to help us understand legal procedures and protocols. It shows our residents how much we want to help them rebuild relationship with their children as they pursue their recovery.

Restoring the Foundation (RTF): RTF sessions continue to be held ministering to and mentoring our men and women, with extremely positive feedback and results.

Church Relationships and Theological Colleges' Visits: Several theological students from Wycliffe Hall, Ridley Hall and Trinity College have come to serve at our Birmingham centre in 2023 on social placements. We are grateful for this partnership and were encouraged by the impact of the lives of our men and women on these students. We continue to have a number of visits from churches who are partnering with us on mission trips. Visitors always comment on how positively they have been impacted by the community.

Criminal Justice Sector Impact: Prison visits resumed, but slowly due to the reduced numbers of longer serving men and women able to lead the teams. We remain committed to engaging and working with the Criminal Justice Sector as much as possible and have had increased engagement with particularly the West Midlands probation and magistrates to raise awareness of the help we offer.

Outreach: Our outreach teams continue to build relationships with those living on the streets, as well as building links with drop-in centres, hostels and other homeless organisations.

Wider community involvement, Carol singing – Carol singing over the Christmas season continues to bring joy and hope and raise awareness of Betel across the country. So many passers-by comment on the positive influence our presence brings. We are truly grateful to those councils and supermarkets who support us running these events. Ongoing community support and conversations emphasise how important this venture has become, especially encouraging those whose family members may be struggling with addiction issues.

Wider community impact, Helping the Next Generation – Members of our Birmingham team continue to mentor at a local academy and have spoken at two assemblies and been on a panel of a youth drugs initiative. Whilst it looks likely due to our reduced numbers that the mentoring may need to stop, we are looking at ways to continue partnering with the school to share and encourage at assemblies.

Financial Review

2022 has been both an amazing year and a challenging year financially. Betel received significant restricted gifts to make some much needed repairs to our recovery residences and to re-start work developing our social enterprise centre, Anchor Point, into multiple business areas to create additional work options for our recovering men and women. However, the current economic climate, namely steep rises in energy, mortgage interest rates and fuel costs have alone accounted for nearly £175,000 of 2022's unrestricted net income loss. Added to these were a significant reduction (due to the pandemic) of more than 100 residents who help generate resources participating in their therapeutic work, along with the added non-capital expenses of bringing Anchor Point's new businesses to profitability, have together put a considerable strain on general operations. The resulting deficit of £219,915 in Unrestricted Net Income is only the second annual loss recorded since year-end 1996. The following financial information summarises the effect of rising costs.

	2022 **£**	2021 £
As Per Statement of Financial Activities		
Unrestricted Net Income (Loss) for the year before Transfers (includes depreciation expense)	**(219,915)**	**82,814**
Covid-19 Government support received in 2021 vs. 2022	**-**	**(229,369)**
Unrestricted Net Income adjusted for government support	**(219,915)**	**(146,555)**
Cost Differences between 2022 and 2021		
Depreciation expense increase	**116,441**	**-**
Major building repairs occurring in 2021 and not 2022	**-**	**118,935**
Utility cost increase	**80,756**	**-**
Vehicle fuel cost increase	**50,478**	**-**
Interest cost increase	**43,626**	**-**
Net other cost decrease, mostly due to lower resident numbers	**(40,768)**	**-**
Unrestricted Net Income (Loss) adjusted for Economic Climate and Newly Developing Businesses Carrying Costs	**30,618**	**(27,620)**

Concerted efforts have been made to address the financial situation by increasing charges for services provided and products sold by the businesses, finding other sources for business direct costs, consolidating residences to reduce overhead housing costs and reducing daily use of multiple vehicles as often as feasible. In the meantime, the trustees are looking into other means of generating funds to support the recovery work of Betel. Cost reduction plans also include installation of an array of solar panels at Anchor Point, for which we are actively seeking donated funds.

Our therapeutic work activities provide opportunities for our recovering men and women to learn valuable skills and life lessons and also provide resources to help cover housing and living costs for our residents (which rose through 2022).

Our Furniture Shop Revenue surplus (including the donations received in our shops from gift aided furniture sales and the tax reclaimed on these sales) decreased due to the still faltering economy, a decrease in gift aided donated furniture and an increase in vehicle fuel and utility costs. Internet trade sales, which spiked during pandemic lockdowns, predictably decreased by 7%, but as a percentage of total Shop Revenue grew 1%. However, we still anticipate growth in internet trade as we continue to shift our focus from high-overhead retail shops. Several shops were closed in 2022 to reduce overhead costs and to focus more on internet trade.

With the opening of the café at Anchor Point in August 2021, and therefore a full year of operation in 2022 (and no Covid restrictions), the contribution from our Rising Cafés to the overall Other Therapeutic Work Revenue rose to 25% (from 18% in 2021).

Whilst revenue at Anchor Point increased in 2022 (as indicated by the percentage increase of Betel's Rising Cafés contribution to the overall Other Therapeutic Work Revenue), the income potential is still being developed. As a result, other Therapeutic Work Revenue surplus decreased significantly due to a full year's operation in the new businesses at Anchor Point. With twelve months of operations for the Café and Building/Events Hire, costs exceeded income by over £263k (2021: £120k). Other therapeutic work areas are still being impacted by reduced resident numbers, but the gardens surplus increased by £9,955 (2021: reduced by £233k). The café in Hexham had a reduced surplus due to a significant change in workers, but the café in Nottingham generated a greater surplus as it had a full twelve months of post-Covid operations in 2022.

Overall, therapeutic work (including gift aided furniture and the associated gift aid tax) generated 51% (2021: 48%) of the revenue of the charity. Combining therapeutic work income (including revenue from our gift aided furniture) and the solicited donations from our concerted fund-raising efforts during the month of December, the residents generated 77% (2021: 81%) of general revenue (total revenue adjusted for restricted capital improvement donations, in-kind food donations and government support).

Our modest costs of administration remain well under control.

The rest of the revenue was received in donations and gifts, the last of Covid-19 government support, various grants, and in-kind donations for food and vehicles.

Principal Funding Sources – Therapeutic Work

51% of revenue in 2022 (48% in 2021) was generated by our therapeutic work areas (including donations generated by gift aided furniture) and has been applied to the maintenance and expansion of the same and the support and provision of housing for our residents. There was a 3% increase in 2022 over 2021, but it is still lower than percentages in pre-Covid years, and because of significant donations for capital improvements.

Below are the results for our furniture shops, restoration and other therapeutic work (principally gardening/tree work, cafés, events/building hire and house clearances). Please note: because of the way Gift Aid on furniture donations operates, the income derived from gift aided furniture is actually shown under "Voluntary Income: Donations" in the Statement of Financial Activities. This is also true for grants received to help with our social enterprise costs. We have presented the financial information below adjusted for Gift Aided Donations as well as Expenditures paid from Restricted Gifts to arrive at the surplus generated by Unrestricted activities.

Shop/Furniture Trade Summary	**2022**	2021
	£	£
As Per Statement of Financial Activities		
Total Shop Revenue	**1,090,420**	1,136,357
Shop Expenditure	**1,066,309**	1,152,487
Surplus for Charitable Purposes	**24,111**	(16,130)
Voluntary Income: Donations associated with Shops		
Gift Aided Furniture Sales	**149,232**	236,824
Tax reclaimed on these sales	**37,308**	59,206
Shop Surplus adjusted for gift-aided furniture	**210,651**	279,900
Voluntary Income: Other Donations associated with Shops Work		
Shop Costs paid from Restricted Gifts	**3,872**	16,111
Shop Surplus (Unrestricted)	**214,523**	296,011

Other Therapeutic Work Summary	2022	2021
	£	£
As Per Statement of Financial Activities		
Other Therapeutic Work Revenue (principally gardening)	**1,852,478**	1,844,072
Other Therapeutic Expenditure (principally gardening)	**1,418,055**	1,174,570
Surplus for Charitable Purposes	**434,423**	669,502
Voluntary Income: Donations associated with Other Therapeutic Work		
Other Therapeutic Work Costs paid from Restricted Gifts	**26,401**	55,477
Other Therapeutic Work Surplus (Unrestricted)	**460,824**	724,979

Principal Funding Sources – Fundraising Activities

Betel of Britain is committed to high standards with regard to fundraising activity and has complied with all laws relating to charities and fundraising. We are clear, honest and open about our activities and fund-raising requirements. We are respectful towards all supporters, and with the work being carried out to meet GDPR regulations have recognised our strong procedures with regards to fundraising information security.

Donations: The majority of donations come from unsolicited gifts. In 2022 several centres received donations towards capital improvements, enabling the charity to provide enhanced facilities for residents, whilst also contributing to the future growth and expansion of the charity. We continue to apply for and receive grant funding for specific purposes and projects, resulting in the provision of additional equipment and resources for the various vocational work streams and other activities. This has expanded the range of opportunities that the charity has been able to offer to residents, promoting the furtherance of the aims and objectives of the charity. We have been truly thankful for and touched by individuals, churches and trusts for their support over the year.

Food donations are received from various national stores and restaurants including Aldi, Brakes, Chapman in Butchers Wishaw, Costco, Greggs, His Church Limited, KFC, Lidl, Marks & Spencer, Morrisons, Nandos, Ocado, Sainsburys, Tesco and Waitrose. Although there has been a decrease in these donations (assumed due to an increase in the demand for food donations across the nation and shops tightening food purchases to eliminate excess food), we are extremely grateful to all of these companies for their invaluable support and contribution to the charity. We also benefit greatly through membership in FareShare.

Our major fundraising events in the run up to Christmas produced solicited donations totaling £266,951 (2021 - £281,162).

Betel of Britain has not signed up to any voluntary fundraising schemes or standards. However, as noted above, all our fundraising activities are carried out to the highest possible standards. As regards the carol singing, many of the venues are subject to local authority licences which require formal reporting.

Principal Funding Sources – Covid-19 Government Support

Betel of Britain received £19,832 (2021: £249,201) in Covid-19 government support business rates relief and grants for qualifying properties (2021 included loan interest reduction from a £50k bounce-back loan).

Reserves Policy

The current reserves policy is to hold designated funds for specific projects only until distributed. No other reserves are held except for funds accrued for periodic outflows such as VAT and rent. However, the policy is currently being reviewed by a committee designated by the trustees and should be finalised for trustee approval later in 2023.

Investment Policy

Betel does not have any investments.

Structure, Governance and Management

Governing Document
Memorandum and Articles of Association incorporated 19th May 2000.
A charitable company limited by guarantee.
The directors also act as trustees of the charitable activities of Betel of Britain.

Recruitment and Appointment of Trustees
Trustees are recruited and appointed by the existing Board of Trustees and are representative of professional, business, charitable and Christian service backgrounds.

Trustee Induction and Training
New trustees are provided with an induction pack containing charity commission guidance and are fully committed to the ethos of Betel.

Risk Management
The trustees acknowledge their responsibility to manage the risks facing the charity. The pursuit of our charitable objects entails a level of risk higher than many other charities. Most of our beneficiaries are from unstable backgrounds. Our vision is to see people transformed from an addictive life to a productive one. Part of the process involves putting people into positions of trust when in the past they have been untrustworthy. This strategy brings successful results but entails risk.
We have identified risks in the areas of governance, operational, financial, external and compliance. Major risks have been identified and steps taken to mitigate those risks as much as is possible. Risk management is an ongoing process, fluid and challenging in a relatively young and growing organisation.

Organisational Structure
The trustees, supported by professional advisers, provide overall strategy and vision.
The decisions of the trustees are enacted by Kent and Mary Alice Martin, the Executive UK Directors, and delegated through regional and local house managers or business managers.
Birmingham Region and HQ: Overall oversight by Kent and Mary Alice Martin assisted by a local leadership team.
The following regions of *Nottingham, Derby, Manchester, Hexham and Motherwell* have regional managers who are assisted by local leadership teams. These managers meet regularly on a national basis and form the backbone of Betel's management structure.
Equal Opportunities and representation: The majority of those regional managers together with all the local leadership teams, are people who have used, or are using, our services (ex-addicts).

Grant Making

Related Parties
Betel of Britain has a number of important informal relationships which arise out of common areas of operation which help Betel to function more effectively, i.e., Betel International, Spain. Workers from Betel of Britain attend conferences and leaders' meetings at the head office in Spain. There are occasional movements of volunteers from one country to another, and there are centres in twenty-one countries on all major continents (including Betel USA, which is in the process of being re-opened). Betel was started by personnel from WEC International, an evangelical Christian missionary organisation; and there continues informal contact with this organisation. Betel is a member of ISAAC (the International Substance Abuse and Addiction Coalition) and the Evangelical Alliance.

Individuals
Grants can be made to individuals where it is assessed that such support will aid the individual on a course to a more independent life.

Details of grants made are reported in Note 8.

Statement of Trustees' Responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General 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 incoming resources and application of resources 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 judgements and 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;

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 safekeeping 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 auditor is 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 auditor is aware of that information.

This report was approved by the Trustees on 22 August 2023 and signed on its behalf by

Kent Martin

Kent Martin
Trustee and Director

AUDITOR'S REPORT TO THE TRUSTEES OF BETEL OF BRITAIN

Independent Auditors' Report to the members of Betel of Britain

Opinion

We have audited the financial statements of Betel of Britain for the year ended 31 December 2022, which comprise the Statement of Financial Activities, Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

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, 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.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 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, the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

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 as applied to public interest entities, 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 trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or

our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 trustees' 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 trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper 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; or
- we have not received all the information and explanations we require for our audit.; or
- the charity has not kept sufficient accounting records; 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 trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011, and section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2002 and under the Companies Act 2006 and report in accordance with the Acts 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 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:

Our assessment focused on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and

regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, United Kingdom Generally Accepted Accounting Practice and relevant tax legislation.

We are not responsible for preventing irregularities. Our approach to detect irregularities included, but was not limited to, the following:

- obtaining an understanding of the charitable company's policies and procedures and how the charitable company has complied with these, through discussions and sample testing of controls;
- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework;
- an understanding of the charitable company's risk assessment process, including the risk of fraud;
- designing our audit procedures to respond to our risk assessment; and
- performing audit work over the risk of management override of controls including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also consider the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities is available 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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 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, 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.

Jonathan Russell (Senior Statutory Auditor)
For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square
Witney
Oxfordshire
OX28 6RE

Date: 31 August 2023

Betel of Britain

Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31st December 2022

Incoming Resources	Notes	Unrestricted	Restricted	2022 Total	2021 Total
		£	£	£	£
Incoming resources from generated funds					
Voluntary income					
Donations	2	1,060,982	1,837,332	**2,898,314**	3,273,605
Activities for generating funds: Carol Singing, Bag Packing, Calendars, etc.	3	266,951	-	**266,951**	281,162
Incoming resources from charitable activities					
Shop income	4	1,090,420	-	**1,090,420**	1,136,357
Other Therapeutic Work	4	1,852,478	-	**1,852,478**	1,844,072
Total incoming resources from generated funds and charitable activities		4,270,831	1,837,332	**6,108,163**	6,535,196
Investment Income	5	516	615	**1,131**	128
Other Incoming Resources	6	84,728	-	**84,728**	279,215
Total Incoming Resources		4,356,075	1,837,947	**6,194,022**	6,814,539
Resources expended					
Cost of generating funds					
Fundraising and publicity	7	29,345	8,200	**37,545**	56,517
Charitable Expenditure					
Grants Payable	8	178,544	152,465	**331,009**	270,849
Shop Expenditure (incl Cost of Sales)	9	1,062,437	3,872	**1,066,309**	1,152,487
Other Therapeutic Work	9	1,391,654	26,401	**1,418,055**	1,174,570
Centre Expenses	9	1,882,686	195,020	**2,077,706**	2,276,239
Governance Costs	9	31,324	-	**31,324**	28,607
Total Charitable Expenditure		4,546,645	377,758	**4,924,403**	4,902,752
Total Resources Expended		4,575,990	385,958	**4,961,948**	4,959,269
Net Income (Loss) for the year before Transfers	10,11	(219,915)	1,451,989	**1,232,074**	1,855,270
Transfers between Funds	19	1,090,568	(1,090,568)	**-**	-
Net Movement in Funds		870,653	361,421	**1,232,074**	1,855,270
Reconciliation of Funds					
Total Funds brought forward		8,972,228	95,482	**9,067,710**	7,212,440
Total Funds carried forward		9,842,881	456,903	**10,299,784**	9,067,710

The notes on pages 16 - 29 form an integral part of these accounts

Betel of Britain
Company Number: 03998028
Balance Sheet at 31st December 2022

		2022		2021	
Fixed Assets	**Notes**	**£**	**£**	£	£
Tangible Assets	12		**13,818,550**		13,110,383
Intangible Assets	13		**334**		501
			13,818,884		13,110,884
Current Assets					
Stocks	14	**265,551**		288,023	
Debtors	15	**292,355**		440,211	
Cash at Bank and in Hand		**744,867**		432,672	
		1,302,773		1,160,906	
Creditors: amounts falling due within one year	16	**899,783**		861,548	
Net Current Assets			**402,990**		299,358
Total Assets less Current Liabilities			**14,221,874**		13,410,242
Creditors: amounts falling due after more than one year	17		**3,922,090**		4,342,532
Net Assets	18		**10,299,784**		9,067,710
Funds					
Unrestricted Funds			**9,842,881**		8,972,228
Restricted Funds	19		**456,903**		95,482
Total Funds			**10,299,784**		9,067,710

The Financial Statements were approved by the Board on 22 August 2023 and signed on its behalf by

Kent Martin, Director

The notes on pages 16 – 29 form an integral part of these accounts

Betel of Britain
Statement of Cash Flows
for the year ended 31st December 2022

	Notes	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Cash flows from operating activities:					
Net cash provided by (used in) operating activities	Table 1	**217,065**	**1,477,995**	**1,695,060**	1,756,144
Cash flows from investing activities:					
Proceeds from sale of fixed assets		**14,946**	**-**	**14,946**	25,303
Purchase of intangible asset		**-**	**-**	**-**	-
Purchase of property, plant and equipment		**(86,750)**	**(1,090,568)**	**(1,177,318)**	(2,761,899)
Net cash provided by (used in) investing activities		**(71,804)**	**(1,090,568)**	**(1,162,372)**	(2,736,596)
Cash flows from financing activities					
Repayments of borrowing		**(220,493)**	**-**	**(220,493)**	(278,462)
Cash inflows from new borrowing		**-**	**-**	**-**	359,966
Net cash provided by (used in) financing activities		**(220,493)**	**-**	**(220,493)**	81,504
Change in cash and cash equivalents in the reporting period		**(75,232)**	**387,427**	**312,195**	(898,948)
Cash and cash equivalents at the beginning of the reporting period		**337,190**	**95,482**	**432,672**	1,331,620
Cash and cash equivalents at the end of the reporting period	Table 2	**261,958**	**482,909**	**744,867**	432,672

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Table 1: Reconciliation of net movement in funds to net cash flow from operating activities				
Net income (loss) for year before transfers	**(219,915)**	**1,451,989**	**1,232,074**	1,855,270
Adjustments for:				
Depreciation	**450,869**	**-**	**450,869**	334,428
Amortisation of intangible assets	**167**	**-**	**167**	166
Loss/(profit) on disposition of assets	**3,335**	**-**	**3,335**	7,452
(Increase)/decrease in stocks	**22,472**	**-**	**22,472**	7,372
(Increase)/decrease in debtors	**147,856**	**-**	**147,856**	(154,811)
Increase/(decrease) in creditors	**(187,719)**	**26,006**	**(161,713)**	(293,733)
Net cash provided by (used in) operating activities	**217,065**	**1,477,995**	**1,695,060**	1,756,144
Table 2: Analysis of cash and cash equivalents				
Cash in hand	**46,456**	**-**	**46,456**	48,678
Notice deposits (less than 30 days)	**286,499**	**482,909**	**769,408**	451,077
Overdraft facility repayable on demand	**(70,997)**	**-**	**(70,997)**	(67,083)
Total cash and cash equivalents	**261,958**	**482,909**	**744,867**	432,672

The notes on pages 16 - 29 form an integral part of these accounts

Betel of Britain

Notes to the Financial Statements
For the year ended 31st December 2022

1. Accounting Policies

1.1. Accounting Convention

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Betel of Britain 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 notes.

1.2. Incoming Resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. Significant food donations are received from various national stores and restaurants, and a Gift in Kind value has been calculated for these donations based on an average number of residents multiplied by £4.26 per day. This is included in voluntary income. Other than where small regular allowances and other payments have been made to them, the value of services provided by volunteers has not been included.

Grants and benefits, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from charity shops is included in the year in which it is receivable. Since these provide therapeutic work, which is a direct aim of the charity, such is included as activities in furtherance of the charity's objects.

Shop Expenditure is similarly treated as direct.

Income from investments is included in the year in which it is receivable.

Tax receivable on Gift Aided donations is included when receivable.

1.3. Resources expended

Resources expended are recognised in the year in which they are incurred and include irrecoverable VAT in the cost to which it relates.

Fundraising costs are those incurred in seeking voluntary contributions, including the costs of disseminating information in support of the charitable activities. Where publicity incorporates details of shop and services, such costs have not been separated out to Shop & Services expenses, since it is impractical to do so.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. These have been allocated to each of the elements of charitable expenditure as appropriate.

Governance costs are those incurred in ensuring that the company complies with its legal and statutory obligations.

1.4. Tangible Fixed Assets and depreciation

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

Freehold Buildings	Straight line over fifty years
Portable Buildings	15% reducing balance
Leasehold Properties	Straight line over period of lease
Equipment	25% reducing balance
Furniture, Fixtures and Fittings	15% reducing balance
Motor Vehicles	25% reducing balance
Sewage Treatment Plant	5% reducing balance
Intangible Fixed Asset – Software	20% straight line

Freehold land is not depreciated.

The capitalisation thresholds for fixed assets are:
£500 for equipment
£1,000 for property e.g. 'leasehold property improvements', 'furniture fixtures & furnishings'.

For 2021, due to the large volume of assets purchased to open new therapeutic work areas at the property developed at 58 Chester Street (a.k.a. Anchor Point) and only operating for 4 ½ months, the equipment and furniture, fixtures and fittings were aggregated and depreciated for 4 months instead of the full year which is normally taken when acquiring these assets. For 2022, a full year of depreciation has been taken for the completed areas.

1.5 Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Income & Expenditure Account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.
Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6 Investments

Fixed Asset Investments are stated at cost less provision for diminution in value.

Current Asset Investments are at the lower of cost and net realisable value.

1.7 Stock

Stock bought for re-sale in the charity shops is valued at the lower of cost and net realisable value. Christmas tree stock is valued at a percentage of future re-sale value less harvesting & transportation costs. The percentage is based on accumulative years of growth over the number of years required to obtain five to eight feet in height.

1.8 Fund Accounting

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.9 Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.10 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Donations

	Unrestricted Funds	**Restricted Funds**	**2022 Total**	**2021 Total**
	£	**£**	**£**	**£**
General Donations	540,666	1,657,901	**2,198,567**	1,880,730
Gift Aid Donations	182,355	143,545	**325,900**	742,587
Income tax recoverable	45,589	35,886	**81,475**	185,647
Non-restricted income tax on restricted gifts	-	-	**-**	-
Tithes	1,554	-	**1,554**	5,326
Gifts in Kind	290,818	-	**290,818**	459,315
	1,060,982	1,837,332	**2,898,314**	3,273,605

3 Activities for generating funds

	Unrestricted Funds	**Restricted Funds**	**2022 Total**	**2021 Total**
	£	**£**	**£**	**£**
Bag packing	-	-	**-**	36
Carol Singing	261,310	-	**261,310**	145,004
Street Collections	4,195	-	**4,195**	134,451
Books, CDs, DVDs	1,446	-	**1,446**	1,671
	266,951	-	**266,951**	281,162

4 Incoming resources from charitable activities

All unrestricted funds:

Centre	**2022**			**2021**		
	Shops	**Therapeutic**	**Total**	**Shops**	**Therapeutic**	**Total**
	£	**£**	**£**	**£**	**£**	**£**
Motherwell	7,689	118,734	**126,423**	4,228	145,997	150,225
Hexham	191,438	234,336	**425,774**	185,843	277,550	463,393
Manchester	76,970	141,112	**218,082**	85,141	180,701	265,842
Derby	267,044	414,954	**681,998**	269,357	426,329	695,686
Birmingham	355,614	338,507	**694,121**	404,375	390,490	794,865
Anchor Point	-	198,811	**198,811**	-	51,597	51,597
Nottingham	191,665	406,024	**597,689**	187,413	371,408	558,821
Totals	**1,090,420**	**1,852,478**	**2,942,898**	1,136,357	1,844,072	2,980,429

5 Investment Income

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Interest from UK Bank Accounts and HMRC	516	615	**1,131**	128

6 Other Incoming Resources

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Covid-19 Government Support - Bus Rates Relief	7,194	-	**7,194**	23,932
Covid-19 Government Support - Grants	12,638	-	**12,638**	224,006
Covid-19 Government Support – BBLS interest	-	-	-	1,147
Covid-19 Government Support – SSP Rebate Scheme	-	-	-	116
Other Income	64,896	-	**64,896**	30,014
	84,728	-	**84,728**	279,215

The Covid-19 government support income has been recorded using the accrual model and the grants as revenue-based. There are no unfulfilled conditions or contingencies attached to the grants.

7 Cost of Generating Funds (Fundraising and Publicity)

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Flyers	12,449	-	12,449	28,934
Advertising/Promotional Activities	15,322	8,200	23,522	26,534
Calendars	-	-	-	-
Betel Books	1,431	-	1,431	1,049
Signage	143	-	143	-
	29,345	8,200	37,545	56,517

8 Grants Payable

	Number of grants	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Betel of Spain	1	78,000	100,000	**178,000**	119,750
Betel of India/Nepal	1	-	-	-	20,000
Betel of Kazakhstan	1	-	-	-	15,000
Betel International	1	-	50,000	**50,000**	-
Betel USA	1	6,000	-	**6,000**	-
Ground Level	1	360	-	**360**	360
Other organisations	-	-	-	-	115
Individuals	109	94,184	2,465	**96,649**	115,624
		178,544	152,465	**331,009**	270,849

9 Charitable Activities

Costs directly related to activities:	**Shops**	**Other Therapeutic Work**	**Centre**	**Governance**	**2022**	**2021**
	£	**£**	**£**	**£**	**£**	**£**
Premises	384,359	291,968	909,405	-	**1,585,732**	1,683,679
Direct Costs	285,266	466,476	-	-	**751,742**	789,016
Vehicles	124,894	244,996	375,302	-	**745,192**	696,881
Residents	-	-	375,208	-	**375,208**	469,810
Voluntary workers' costs	44,280	73,049	-	-	**117,329**	90,456
Staff & training	120	20,431	19,878		**40,429**	46,016
Communications	12,617	14,551	7,870	-	**35,038**	40,890
Events & meetings	-	-	67,378	-	**67,378**	48,006
Office	11,443	4,872	418	-	**16,733**	18,802
Equipment & tools	7,884	104,942	582	-	**113,408**	123,782
Legal & professional	32,956	4,593	10,477	10,376	**58,402**	40,343
Bank interest & charges	6,204	28,142	123,570	-	**157,916**	120,211
Other costs	17,837	28,709	49,257	-	**95,803**	80,200
Support costs allocated to activities:						
Voluntary workers' costs	77,961	72,376	74,458	11,831	**236,626**	180,309
Communications	12,541	15,484	12,686	2,143	**42,854**	50,893
Office	6,395	9,633	6,255	1,173	**23,456**	27,014
Staff & training	35,704	36,210	38,313	5,801	**116,028**	111,747
Bank interest & charges	5,848	1,623	6,649	-	**14,120**	13,848
	1,066,309	**1,418,055**	**2,077,706**	**31,324**	**4,593,394**	4,631,903

10 Operating Surplus

	2022 Total	**2021 Total**
	£	**£**
Operating surplus is stated after charging:		
Depreciation and other amounts written off tangible assets	**450,869**	334,428
Amortisation of intangible assets	**167**	166
Loss (Gain) on disposal of tangible fixed assets	**3,335**	7,452
Auditor's remuneration	**10,000**	10,000
Equipment Hire	**8,969**	12,385
Vehicle Hire	**6,848**	6,051

11 Interest payable and similar charges

Included in this category is the following:

	2022 Total £	2021 Total £
On Unsecured Obligations and Supplier Balances	**316**	111
Hire purchase finance charges	**16,113**	16,407
On Bank Loans and Overdrafts	**6,564**	4,210
On Secured Loans repayable in five years or more	**141,075**	97,788
	164,068	118,516

12 Tangible Fixed Assets

	Freehold Land & Buildings	Long-term Leasehold Improvements	Short-term Leasehold Improvements	Equipment	Furniture Fixtures & Fittings	Motor Vehicles	Total
Cost	£	£	£	£	£	£	£
At 1st January 2022	13,191,762	119,035	1,000	505,341	338,307	750,510	14,905,955
Additions	988,006	1,768	-	87,779	31,453	68,312	1,177,318
Disposals	-	(13,722)	-	(4,408)	-	(52,558)	(70,688)
At 31st December 2022	14,179,768	107,081	1,000	588,712	369,760	766,264	16,012,585
Depreciation							
At 1st January 2022	985,856	55,069	1,000	217,750	120,858	415,039	1,795,572
On Disposals	-	(9,917)	-	(3,256)	-	(39,233)	(52,406)
Charge for the Year	226,421	10,794	0	80,354	35,685	97,615	450,869
At 31st December 2022	1,212,277	55,946	1,000	294,848	156,543	473,421	2,194,035
Net Book Value							
At 31st December 2022	**12,967,491**	**51,135**	**0**	**293,864**	**213,217**	**292,843**	**13,818,550**
At 31st December 2021	**12,205,906**	**63,966**	**0**	**287,591**	**217,449**	**335,471**	**13,110,383**

The Freehold Land and Buildings are subject to legal charges of £4,019,631 (2021: £4,154,848).

Included above are assets held under finance leases or hire purchase contracts as follows:

Asset Description	2022 Net Book Value £	Total Depreciation Charge £	2021 Net Book Value £	Total Depreciation Charge £
Equipment	**5,062**	**(1,688)**	6,750	(2,250)
Vehicles	**103,162**	**(34,387)**	150,499	(50,166)
	108,224	**(36,075)**	157,249	(52,416)

13 Intangible Assets

	£	Total £
Cost		
At 1st January and 31st December 2022		**30,474**
Amortisation		
At 1st January 2022	29,973	
Charge for the Year: Presenter Software	167	
At 31st December 2022		**30,140**
Total Intangible Asset		**334**

14 Stocks

	2022 Total £	2021 Total £
Raw Materials and Consumables	**146,722**	138,997
Finished goods and goods for resale	**118,829**	149,026
	265,551	288,023

15 Debtors

	2022 Total £	2021 Total £
Other Debtors	**96,741**	277,311
Prepayments & Accrued Income	**195,614**	162,900
	292,355	440,211

16 Creditors: amounts falling due within one year

	2022 Total £	2021 Total £
VAT	**9,793**	2,183
Payroll Liabilities	**2,199**	2,467
Trade Creditors	**392,332**	549,687
Credit Card Accounts	**8,968**	6,968
Bank Loans (secured)	**42,397**	119,618
Net Obligations under Finance Leases & Hire Purchases (secured)	**41,164**	63,871
Other Loans (unsecured)	**20,405**	23,824
Other Loans (secured)	**329,563**	26,266
Accruals and Deferred Income	**52,962**	66,664
	899,783	861,548

17 Creditors: amounts falling due after more than one year

	2022 Total £	2021 Total £
Bank Loans due in 2-5 years (secured)	**166,592**	512,167
Other Loans due in 2-5 years (secured)	**40,694**	111,503
Other Loans due in 2-5 years (unsecured)	**84,530**	82,667
Loans due in > 5 years (unsecured, repayable by instalments)	**139,158**	159,009
Loans due in > 5 years (secured, repayable by instalments)	**3,440,386**	3,385,293
Net Obligations under Finance Leases & Hire Purchases (secured)	**50,730**	91,893
	3,922,090	4,342,532

18 Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Fund Balances at 31st December 2022 as represented by:				
Tangible Fixed Assets	13,818,550	-	**13,818,550**	13,110,383
Intangible Fixed Assets	334	-	**334**	501
Current Assets	819,864	482,909	**1,302,773**	1,160,906
Current Liabilities	(873,777)	(26,006)	**(899,783)**	(861,548)
Long-term Liabilities	(3,922,090)	-	**(3,922,090)**	(4,342,532)
	9,842,881	456,903	**10,299,784**	9,067,710

19 Restricted Funds

	At 1st January 2022 £	Incoming £	Outgoing £	Transfers £	At 31st December 2022 £
BIRMINGHAM					
E.M. Bell Trust - Holidays	-	1,400	(1,400)	-	**-**
Building Trades Training	7,200	-	(2,326)	-	**4,874**
Houston Charitable Trust - Theological Training	775	4,500	(5,275)	-	**-**
Vardy Foundation – Leaving Support	3,632	10,000	(4,073)	-	**9,559**
Jerusalem Trust – Food Services Manager & Social Media Development	-	7,925	(7,925)	-	**-**
Houston Charitable Trust/Greatbach Family Trust - General Training	7,665	-	(3,423)	-	**4,242**
Greatbach Family Trust – Security Improvements	-	4,501	(464)	(3,123)	**914**
St. John's Harborne – Various Projects	-	40,000	(24,403)	(15,597)	**-**
Support Gifts for Voluntary Workers	-	1,675	(1,675)	-	**-**
Heart Cry & NC4 (USA church) – 25th Anniversary Celebrations	-	4,205	(4,205)	-	**-**
Various Individuals – CZ Youth Camp & Christmas Activities	-	1,545	(1,545)	-	**-**
Neighbourly Foundation – Donations Shed	-	500	-	-	**500**
Anonymous Gift - International Betel Work	-	150,000	(150,000)	-	**-**
Sub-totals	19,272	226,251	(206,714)	(18,720)	**20,089**
ANCHOR POINT					
58 Chester St - Development & Kitting Out	(19,989)	-	-	19,989	**-**
Various Gifts (including anonymous)	-	14,920	-	(14,920)	**-**
M V Kelly Ltd	-	1,000,000	(18,792)	(632,125)	**349,083**
John Kelly	-	125,000	-	(125,000)	
Betenbough Companies (USA)	-	86,080	-	(86,080)	**-**
29th May 1961 Charitable Trust	-	10,000	-	(10,000)	**-**
WEC USA	-	3,641	-	(3,641)	**-**
Interest on Restricted Gifts	-	615		(615)	**-**
BRCC USA Church - for IT equipment	-	3,220	(82)	(3,138)	**-**
Jerusalem Trust – Food Services Manager & Social Media Development	6,405	13,074	(19,479)	-	**-**
Houston Charitable Trust - Pilates & Dance Training	1,097	-	(740)	-	**357**
WEC UK - Hair Salon	20,460	-	(301)	(20,000)	**159**
NC4 (USA Church) - Infinite Arts	731	-	(731)	-	**-**
Sub-totals	8,704	1,256,550	(40,125)	(875,530)	**349,599**

19 Restricted Funds, continued

	At 1st January 2022	Incoming	Outgoing	Transfers	At 31st December 2022
	£	£	£	£	£
NOTTINGHAM					
Ikon church	-	1,200	(1,200)	-	**-**
Various Gifts – David's Tent Event & CZ Youth Camp	-	6,294	(6,294)	-	**-**
Whelan, Paul/Karen - Vehicles	480	15,625	(662)	(15,443)	**-**
Connaught Plant Hire - Vehicles	-	18,000	-	(18,000)	**-**
Manna Farm - New Residence					
Whelan, Paul/Karen	-	36,530	(512)	(36,018)	**-**
Manna Farm – Original House Renovations					
M V Kelly Ltd	47,781	160,000	(66,147)	(88,375)	**53,259**
AD & PJ Howlett	-	890	(890)	-	**-**
Nottinghamshire CM NCF - NRL Fund	-	30,000	(30,000)	-	**-**
The Jones 1986 Charitable Trust	-	15,000	(15,000)	-	**-**
New Life Christian Fellowship Sleaford for Manna Farm	-	530	(530)	-	**-**
Oaks Community Centre – for Manna Farm	-	1,800	(1,800)	-	**-**
Sub-totals	48,261	285,869	(123,035)	(157,836)	**53,259**
DERBY					
Foundation Derbyshire - Gardening Tools	1,354	-	(1,354)	-	**-**
Foundation Derbyshire - Residents' Christmas meal	120	-	(120)	-	**-**
Sainsburys (Neighbourly) - New Chiller	11,000	-	-	(11,000)	**-**
Neighbourly Foundation - Chiller Housing	-	500	-	-	**500**
Neighbourly Foundation - Hard Standing	-	5,000	-	-	**5,000**
Vehicles					
One Stop Community Partnership	1,000	-	-	(1,000)	**-**
The Arnold Clark Community Fund	1,000	-	-	(1,000)	**-**
M V Kelly Ltd	-	18,000	-	(18,000)	**-**
One Stop Jubilee Fund - Jubilee Celebration	-	500	(500)	-	**-**
Western Power Distribution - Resident Food	-	2,493	(2,493)	-	**-**
Asda Foundation - Cost of Living Grant	-	605	(605)	-	**-**
One Stop Community Partnership – Christmas Meal	-	500	-	-	**500**
Sub-totals	14,474	27,598	(5,072)	(31,000)	**6,000**
MANCHESTER					
The Neighbourly Foundation - New Kitchen	-	5,500	-	-	**5,500**
The Neighbourly Foundation - Training	1,500	-	(1,338)	-	**162**
The Albert Hunt Trust - for Core Costs	-	7,000	(7,000)	-	**-**
Manchester Airport Community Trust - for Gardening Equipment	-	1,714	(1)	(1,713)	**-**
Charity Services - Gardens Equipment	2,946	-	(614)	(2,332)	**-**
The City Centre Ministry	-	19,566	-	-	**19,566**
Sub-totals	4,446	33,780	(8,953)	(4,045)	**25,228**
HEXHAM					
Northumberland CC - Café Carbon Filters	**-**	500	(500)	**-**	**-**
Hexham Community Church - Christmas	-	528	-	-	**528**
Gift from Individuals - Training	-	3,031	(1,156)	-	**1,875**
Sub-totals	-	4,059	(1,656)	-	**2,403**

19 Restricted Funds, continued

	At 1st January 2022	Incoming	Outgoing	Transfers	At 31st December 2022
	£	£	£	£	£
MOTHERWELL					
Gifts from Individuals – Chiller Unit/Chimney	**-**	2,940	(3)	(2,937)	**-**
Gift from Individual – Resident Entertainment	**-**	400	(400)	-	**-**
Neighbourly Foundation – Fridge Unit	**-**	500	-	(500)	**-**
Gift from Individual – Theological Training	**325**	-	-	-	**325**
Sub-total	**325**	3,840	(403)	(3,437)	**325**
TOTALS	**95,482**	**1,837,947**	**(385,958)**	**(1,090,568)**	**456,903**

Transfers are made for funds expended on capitalised fixed assets such as property purchases, vehicles and equipment.

20 Financial Commitments

At 31st December 2022, the company had annual commitments under non-cancellable operating leases as follows:

	Land & Buildings and Vehicle Leases	**Terms**	**Break Clause**	**Rent per Annum** £	**Total Lease Commitment** £
1	Residence, Birmingham	Month to month		11,940	0
2	Garage, Alvechurch	Month to month		15,000	0
3	Greenhouse, Coventry	Month to month		1,800	0
4	Residence, Redditch	Month to month		9,600	0
5	Residence, Birmingham	Month to month		13,140	0
6	Residence, Harborne	Month to month		11,400	0
7	Residence, Wythall	Month to month		11,040	0
8	Warehouse, Birmingham	Tenancy at will		14,000	0
9	Residence, Birmingham	Through 20/11/2045 Rent review every year		60,096	1,375,457
10	Yardley Wood Shop, Birmingham	New Lease to be Agreed Rent review every 5 years		23,000	0
11	Burton On Trent Shop, Derby	Through 31/03/2024		47,000	58,718
12	Benwell Shop, Newcastle u Tyne	Through 25/11/2029		20,000	148,167
13	Hexham Shop, Hexham	Through 22/04/2023		31,500	9,666
14	Residence, Hexham	Through 01/09/26 rent free		0	0
15	Rising Café, Hexham	Through 19/03/2023		8,592	1,813
16	Renault DX19 EBU Furniture Van	Through 12/08/2023		8,038	4,019
17	Alive Church Café, Lincoln	New Lease to be Agreed		5,000	0
18	Arnold Shop, Nottingham	Month to month		15,000	0
	Total Financial Commitments:				1,597,840

The above financial commitments can be analysed as follows:

The total of future minimum lease payments under non-cancellable operating leases for each of the following periods

	£
Not later than one year	142,594
Later than one year but not later than five years	334,268
Later than five years	1,120,978

21 Transactions with Trustees

Trustee transactions are insignificant as most trustees cover their own costs pertaining to their duties as trustees (seven trustees in 2022, seven in 2021). However, significant related party expenses are incurred, as two (2021, two) of the trustees are the national operational directors of Betel of Britain, and six (2021, four) other related party individuals are involved in the furtherance of the charitable objectives. Kent and Mary Alice Martin, two of the trustees, were provided with rent free on-site accommodation for the furtherance of the charitable objectives; and two related party voluntary workers were provided offsite housing, also for the furtherance of the charitable objectives.

	2022 Total £	2021 Total £
Trustee Travel & Food associated with Trustee Duties	**-**	-
Related Party Transactions		
Donations received in recognition of work done for the charity (including speaking)	**24,936**	22,263
Mileage/Travelling Expenses	**5,154**	4,020
Guest Hospitality/Entertainment	**663**	249
Training obtained for Additional Charitable Work	**2,750**	4,612
Travel/Food Costs incurred while Supporting Betel International Centres	**2,011**	-
Travel/Food while Visiting USA Supporters of Betel of Britain	**332**	520
Food/Subsistence while Travelling in the UK for Charitable Objectives	**39**	1,057
Attending Conferences (Accommodation, Travel and Food)	**-**	240
Ministry/Meetings Food and Drink	**1,036**	625
Other Accommodation	**261**	-

22 Related party transactions

Kent Martin, Director of Betel of Britain, is also a trustee of Betel Czech Republic, Betel South Africa and Betel United States of America. Elliott Tepper, Founder of Betel International and Director of Betel of Spain, is also a trustee of these Centres (except Betel USA) and many others. Regular gifts, as listed in Note 8, have been made during the year by Betel of Britain to other Betel Centres around the world.

23 Staff costs

There were 3 part time employees and 3 full time staff during the year. (2021: 3 part time and 3 full time). No employees received emoluments greater than £60,000 in 2022 or 2021.
Input into Betel is given by 9 people who are WEC missionaries (2021: 10). Their support comes from churches and individuals and is channelled to them via WEC International.

	2022 Total £	2021 Total £
Wages and Salaries	**114,899**	114,697
Social Security	**6,426**	6,684

24 Control of the Charity

Control of the charity is vested in the trustees.

25 Contingent Liabilities

There are no contingent liabilities.

26 Post Balance Sheet Events

Work is still ongoing at the new Anchor Point property located in the Aston area of Birmingham. As of 31 December 2022, Betel has received specific donations and grants for the site development and kitting out totalling £4.157 million. A restaurant, events/building hire and performing arts areas and the administrative offices were completed in 2021. We continue to seek donations to complete the conversion of the warehouse to include the 600-seat auditorium, catering kitchen, beauty salon and soft play area with small cafe.

27 Statement of Financial Activities, year ended 31st December 2022, by Centre

Incoming Resources	Birmingham £	Anchor Point £	Nottingham £	Derby £	Manchester £	Hexham £	Motherwell £	Central £	2022 £	2021 £
Incoming resources from generated funds										
Voluntary Income										
Donations	753,618	1,264,769	463,291	172,989	122,899	86,616	34,132	-	**2,898,314**	3,273,605
Activities for generating funds	96,293	-	34,816	78,489	28,840	13,678	14,835	-	**266,951**	281,162
Incoming resources from charitable activities										
Shop Income	355,614	-	191,665	267,044	76,970	191,438	7,689	-	**1,090,420**	1,136,357
Other Therapeutic Work	338,507	198,811	406,024	414,954	141,112	234,336	118,734	-	**1,852,478**	1,844,072
Total incoming resources from generated funds and charitable activities	1,544,032	1,463,580	1,095,796	933,476	369,821	526,068	175,390	-	**6,108,163**	6,535,196
Investment Income	82	644	91	225	81	7	1	-	**1,131**	128
Other Incoming Resources	20,689	3,772	16,046	11,916	1,455	19,522	11,328	-	**84,728**	279,215
Total Incoming Resources	1,564,803	1,467,996	1,111,933	945,617	371,357	545,597	186,719	-	**6,194,022**	6,814,539
Resources Expended										
Cost of generating funds										
Fundraising and Publicity	19,001	6,140	4,531	3,923	1,419	1,752	779	-	**37,545**	56,517
Charitable Expenditure										
Grants Payable*	20,162	-	23,941	25,483	12,667	9,928	4,468	234,360	**331,009**	270,849
Shop Expenditure	377,385	12,299	175,701	245,692	86,025	158,348	10,859	-	**1,066,309**	1,152,487
Other Therapeutic Work	200,003	456,184	221,491	224,567	108,632	157,291	49,887	-	**1,418,055**	1,714,570
Centre Expenses	774,915	28,749	527,655	295,063	115,804	225,531	109,989	-	**2,077,706**	2,276,239
Governance Costs	10,844	2,868	5,982	4,326	1,769	3,487	2,048	-	**31,324**	28,607
Total Charitable Expenditure	1,383,309	500,100	954,770	795,131	324,897	554,585	177,251	234,360	**4,924,403**	4,902,752
Total Resources Expended	1,402,310	506,240	959,301	799,054	326,316	556,337	178,030	234,360	**4,961,948**	4,959,269
Net Income for the year before transfers	162,493	961,756	152,632	146,563	45,041	(10,740)	8,689	(234,360)	**1,232,074**	1,855,270
Central Office Transfers	(12,800)	(49,502)	(48,701)	(89,087)	(58,695)	19,861	4,564	234,360	-	-
Net Income after central office transfers	**149,693**	**912,254**	**103,931**	**57,476**	**(13,654)**	**9,121**	**13,253**	-	**1,232,074**	1,855,270

* for Centres: Grants payable are Gifts to Individuals. *for Central: Grants Payable are gifts to support organisations with similar aims as Betel. (e.g. Betel in India)

Central Office Transfers are to/from a 'Central' pool - negative figures are contributions to this pool, positive figures are withdrawals from. Nothing is left in this central pool at year end.

28 Balance Sheet at 31st December 2022, By Centre

	Birmingham £	Anchor Point £	Nottingham £	Derby £	Manchester £	Hexham £	Motherwell £	2022 £	2021 £
Fixed Assets									
Tangible Assets	1,299,132	6,619,686	2,982,867	1,096,022	565,791	375,544	879,508	**13,818,550**	13,110,383
Intangible Assets	334	-	-	-	-	-	-	**334**	501
	1,299,466	6,619,686	2,982,867	1,096,022	565,791	375,544	879,508	**13,818,884**	13,110,884
Current Assets									
Stocks	27,475	4,514	59,465	38,586	12,219	121,375	1,917	**265,551**	288,023
Debtors	127,459	29,007	49,225	42,459	12,829	26,612	4,764	**292,355**	440,211
Cash at Bank and in Hand	(10,668)	397,711	37,128	210,418	90,039	16,027	4,212	**744,867**	432,672
	144,266	**431,232**	**145,818**	**291,463**	**115,087**	**164,014**	**10,893**	**1,302,773**	1,160,906
Creditors: amounts falling due within one year	191,104	129,052	418,602	47,574	12,640	54,344	46,467	**899,783**	861,548
Net Current Assets	(46,838)	302,180	(272,784)	243,889	102,447	109,670	(35,574)	**402,990**	299,358
Total Assets less Current Liabilities	1,252,628	6,921,866	2,710,083	1,339,911	668,238	485,214	843,934	**14,221,874**	13,410,242
Creditors: amounts falling due after more than one year	805,704	1,103,984	891,089	420,056	-	231,297	469,960	**3,922,090**	4,342,532
Net Assets	**446,924**	**5,817,882**	**1,818,994**	**919,855**	**668,238**	**253,917**	**373,974**	**10,299,784**	9,067,710
Funds									
Unrestricted Funds	426,835	5,468,283	1,765,735	913,855	643,010	251,514	373,649	**9,842,881**	8,972,228
Restricted Funds	20,089	349,599	53,259	6,000	25,228	2,403	325	**456,903**	95,482
Total Funds	**446,924**	**5,817,882**	**1,818,994**	**919,855**	**668,238**	**253,917**	**373,974**	**10,299,784**	9,067,710

BETEL OF BRITAIN

England & Wales - Charity number 1081462

Accounts

BETEL OF BRITAIN

Report and Financial Statements

Year ended 31st December 2021

Charity Numbers: 1081462 & SC045808

Company Number: 03998028

Reference and Administrative Information

Charity numbers: 1081462 & SC045808

Company registration number: 03998028

Registered Office and operational address:
58 Chester Street
Aston
Birmingham
B6 4BE

Secretary: Karen Shirazi

Senior Staff: Kent and Mary Alice Martin
The Regional Managers of Birmingham, Derby, Manchester, Motherwell, Nottingham, and Hexham

Auditors: Just Audit & Assurance Ltd.
Chartered Accountants and Registered Auditors
37 Market Square
Witney
Oxfordshire, OX28 6RE

Bankers: HSBC plc
26 Broad Street
Reading
Berkshire
RG1 2BU

Solicitors: Square One Law LLP
Anson House
Fleming Business Centre
Burdon Terrace
Newcastle upon Tyne
NE2 3AE

Contents

Betel of Britain Trustees Report for 2021

The trustees are pleased to give their report for the year ending 31st December 2021.

2021 was a year of challenges, opportunities, perseverance and relationship building. 2022 continues to be a year of building momentum and seeing long hoped for dreams finally becoming reality. The Betel vision of helping more of the lost and broken in the UK continues in the midst of what has been an exceptional season around the world. Our trustees are truly grateful for the hard work and dedication of our longer serving men and women, volunteers, managers and directors as they help our residents press into a new future. Our sincere thanks are also due to the individuals, landlords, trusts, churches and companies who have supported us in various ways during what continues to be a tough season for everybody. This unity has helped considerably during what would otherwise have been an extremely difficult season. The ability to provide all our services free of charge and with minimal government support would simply not be possible without the help of our longer serving men and women and our faithful supporters.

A total of 597 men and women lived in the Betel community during 2021 (2020 – 593). This number includes both new and existing residents. The continued reduction in numbers is largely due to the impact of the Covid-19 lockdown and restrictions, trying to navigate and help as many new residents as possible whilst protecting our current residents against a potential outbreak and an increasing number of people staying on for longer. We are well aware how much being in a community has helped our men and women during such a difficult season. Whilst numbers are slowly increasing we are still well below pre-pandemic levels and continue with developing our outreach and relationships to raise awareness of the difference we can make.

In the rest of the report, we seek to show how Betel is fulfilling its charitable objects and the impact that it is making to various sections of society.

Strategic Report

Plans for future periods

In the midst of so much constantly changing around us, Betel remains committed to being available and accessible, welcoming, caring for and empowering our men and women to recover, rebuild relationships and move fully into a new future and a hope for their lives.

Rebuilding Centre Numbers and Greater Partnerships Post Pandemic - Despite substance abuse worsening in the UK, and the need for our support being greater now more than ever, the pandemic heavily impacted the numbers of people seeking our help. We remain passionate about helping more lives across the UK in need of our help, with the goal of exceeding our pre-pandemic numbers. As such, we are intentionally continuing to rebuild our centre numbers nationwide through street outreach and even greater engagement, dialogue, partnership and awareness raising with outreach centres, the police, probation and courts, churches, Christian organisations and other homeless and recovery organisations.

Restructuring Business Strategies - The pandemic gave us the unexpected opportunity to review and restructure a number of business strategies to try and make them as cost effective as possible during the lockdown season whilst keeping to the core goals of seeking to help as many people as we can. In light of this, as numbers grow following restrictions lifting, we aim to restore our income to pre-pandemic levels and continue building our newest income streams of internet furniture sales, and event hire and Rising Café sales/catering at Anchor Point. The aim being as always to be as financially self-sufficient as possible whilst training recovering men and women in an increasing variety of employable skills.

Anchor Point Project – Two phases of the Anchor Point centre are up and running, enabling us to build relationships in the local area and wider afield, whilst helping raise awareness of our vision and heart to restore broken lives and impact communities and society powerfully. We continue to raise financial support to complete the final phase, which we plan to have finished by summer 2023. Whilst this project has been challenging in the midst of a pandemic, we remain encouraged by the trusts and individuals who have stood and continue to stand with us as we see this development to completion. Our men and women have a real passion to share hope within the Aston community, and we are already beginning to see impact in the short time since opening our doors there, which we are looking forward to seeing become of more long-term benefit.

Life After Betel survey and SROI study – Following on from the encouraging results of our Life After Betel survey and the Just Economics study, we plan to build on our past successes by continuing to develop leadership skills in our Centre leaders and Directors Nationwide, hosting national conferences bi-monthly, equipping an increasing number of married couples to raise healthy families, encouraging our men and women to parent well and pursue restoration with their own wider families.

Social Media/ Raising Awareness – Betel has sought to maximise every opportunity to help as many people as possible over the years, whilst growing gradually through the development and leadership of our men and women over time. This has often lead to skills being developed in our residents to use social media and the internet to raise awareness about Betel or accept help on an ad hoc basis when offered by short term volunteers with expertise. The space at Anchor Point has enabled a more cohesive long term strategy to be developed to share our vision more effectively. This has led to greater productivity and communication over the past year to keep our various supporters, customers and potential residents informed and encouraged about what is happening in our midst, raise our profile and make it clearer how we can help and how people can get in contact.

Covid-19 – 2021 and 2022 has continued to be uncertain with the end of government Covid grants, the ongoing impact of Brexit and the pandemic and increasing utility and fuel prices which have heavily affected our functioning and costs as a community. These circumstances whilst presenting big challenges have once again enabled Betel to rely on the resilience that defines us to consolidate costs as much as possible. We remain encouraged by our faithful supporters who have helped us bridge the gap. The trustees remain truly grateful for the commitment and passion of the longer serving Betel community leaders and the acts of kindness from supporters around the UK and the world to help Betel continue functioning and be such a crucial resource of hope during such a season of upheaval. The trustees are kept informed of the impact on our community as well as finances. As such, hard pressed on many sides and facing daily challenges, we continue to focus on our calling as a community, fully supporting those in the Betel communities on the road to recovery and wholeness and where possible help people to move on well and safely.

Objectives, Activities and Public Benefit

A summary of our objectives is as follows:
a) The advancement of the Christian Faith.
b) The relief of persons who are in condition of need, hardship or distress or who are aged or sick.
c) The restoration of persons who suffer from the effects of drug, alcohol or substance abuse, gambling and other addictions or who are homeless, particularly through the provision of accommodation and therapeutic work.

Betel's mission is to help restore homeless and drug and alcohol-dependent people to productive, independent lifestyles and assist them to rebuild their family relationships through work-as-a-therapy and the long term experience of a stable, ordered life in one of our homes. Some new residents have never experienced the necessary discipline of a working day and many lived chaotic lifestyles which revolved around drugs or alcohol. People are referred to us from many sources and some people refer themselves.

We seek to help disadvantaged and marginalised men and women; they come from a wide variety of backgrounds including those who are homeless or of no fixed abode, unemployed, long term drug or alcohol dependent, ex-offenders, with or without religious faith and of various ethnic backgrounds. Alcohol and drug addiction in the UK is a serious problem, blighting many lives. Our aim is to provide more peer-led caring communities throughout the UK where people can be helped.

To achieve these objectives we will promote residents who show signs of increasing stability by offering them additional responsibilities. They may become "responsibles", therapeutic work managers or house leaders. They can then lead new centres as these become available. We also want to increase our main sources of income (second-hand furniture shops, furniture restoration, gardening & cafés) by further therapeutic work development and by research into new work ventures. For residents, this work builds genuine self-esteem, a work ethic and other employable skills. We want to involve more volunteers and seek the help of more charitable resources.

Public Benefit: Betel's work and services are available free of charge to all members of the public except where ongoing mental illness may provide a safeguarding risk to our community or where the resident will not, or cannot, cooperate within our community. All of Betel's therapeutic income is used for the free provision of our services, and all our income is used solely for our charitable purposes. Currently, our only employed staff are a finance assistant, a food service manager, a mechanic and 3 part-time book-keepers.

Achievements and Performance

Weekly Average Number of Residents*:* In 2021, the weekly average number of residents decreased to 232. This reduction was directly due to the Covid-19 restrictions preventing us from being able to take people for several months and, when lockdown was lifted slightly, not being able to take in people as quickly as previously to comply with government guidance. Whilst restrictions have lifted considerably, and we are taking in more new residents now, it is still at a slower pace and rebuilding stability within the community to invest in newer men and women who decide to stay and press into their future takes time with fewer longer serving men and women in the houses to help.

To set this in context the figures for the last twelve years are shown.

2010 – 192	2014 – 262	2018 - 319
2011 – 229	2015 – 277	2019 - 309
2012 – 244	2016 – 280	2020 - 266
2013 – 252	2017 – 302	2021 - 232

Despite such challenges to the way we have operated in the past, we have remained committed to provide an environment where our residents are able to learn new life and behavioural skills and develop self-control, trust and self-respect. This ethos has a proven track record of providing the space and opportunity for our men and women to rebuild their lives and family relationships. This stable community has been needed particularly more so during such a time of increased turmoil and isolation for so many.

Overview of 2021 Statistics:

- A total of 597 men and women lived in Betel UK communities during 2021.
- The average age of new entries was 38 years.
- 30% had abused substances for 10 plus years, and an additional 32% for more than 20 years.
- At least 53% had criminal records, and over 40% were homeless or living in unstable conditions prior to entry.

Additionally, results from our Just Economics study during 2021 found that 58% of those individuals in unstable living conditions had not had a stable place to live for more than 6 months prior to entering Betel. Over an 11 year average, not including 2020 in which residents stayed even longer, 31% of individuals stay in Betel for six months to over one year (post medicated withdrawal).

From 1996 to 2021 8,632 individuals have entered into a Betel UK centre. There have been a total of 13,274 entries which includes multiple stays by some of those individuals.

Increased Support for Women
Of the 8,632 individuals who entered Betel UK from 1996-2021, 1,225 were women. There has been a positive upward trend towards helping more women over the years, as shown clearly by the table below.

Number of Individual Women who entered Betel in 5 year increments:

1996-2000: 31	2006-2010: 224	2016-2020: 400
2001-2005: 197	2011-2015: 322	2021: 51

Anchor Point – The Impact to Date: Phase 2 of development of the Anchor Point Centre in Aston continued to be built out in 2021 which enabled the Rising Café to officially be opened in August 2021 and the Infinite Arts programmes to commence with performances and a number of classes to build community engagement. In addition, our offices and administrative and finance team moved across from Windmill House in October. Being present at Anchor Point has made a marked difference in raising awareness and building links in the area as well as on a national level. Whilst we continue to be so grateful for the support which has enabled us to continue building during the pandemic, we are still raising funds towards the development of the final phase which includes the main auditorium/conference venue, the soft play area and the beauty salon. In the meantime we are training up our men and women in events management, barbering courses and catering to prepare them well for when these areas are built out.

Anchor Point Church: Anchor Point Church was officially launched as well, at Anchor Point, which has enabled us to intentionally welcome in more people into our church meetings and our men and women to intentionally serve as part of the wider community in Aston. Two long serving Betel residents and their wives were appointed pastors and six members of the Betel community have been taking theological courses part-time, with several aiming long term to achieve degrees and one going on to study for a masters part-time.

Infinite Arts – Music, Arts and Creative Development – A New Exciting Era: Infinite Arts has grown remarkably in less than a year. Our Infinite Arts team includes actors, dancers, musicians and technicians who are committed to really building up skills in our men and women as part of their recovery as well as investing in those interested in performing arts in the local area. The team runs as a social enterprise to provide workshops for the wider community in Aston and the wider West Midlands, run by many of the longer serving Betel men and women. Over the last year the team have conducted numerous dance, improvisation and acting workshops for the Betel community, put on threee large-scale productions (which included several residents) and a number of community events.

Through the provision of a high quality performing arts area at Anchor Point, Infinite Arts has begun the process of developing a thriving arts program within Betel. It provides space for our men and women to delve into the creative arts. For many, they have never had this opportunity before to perform or develop their creativity, and many have grown in their self-confidence as a result whist having fun learning in areas they have never experienced before. Many have been affected in their personal lives as well, finding more freedom and ability to communicate with their peers and/or families. The Infinite Arts team plan on continuing to produce original pieces, expand class opportunities, and utilize the facilities as best they can to empower and build up the Betel community as well as community engagement in the Aston area and the West Midlands in general.

Members of Infinite Arts Team Performing at Christmas Eve Service 2021

Performance of "Wonder" July 2021

Shakespeare's Lost Christmas Play December 2021

Music Training – there has been an increased commitment to providing additional regular training for our in-house musicians around the UK and expansion of the Infinite Arts choir. The wider Betel community are certainly positively benefitting from this increased musicianship.

25th Anniversary Celebration: Our belated celebration in May 2022 (unavoidably delayed a year due to the pandemic) was a truly joyous occasion. The long weekend started with a brunch for long term supporters and performances from the Infinite Arts choir and performing arts team as well as talks by a number of key speakers who shared their experiences of Betel over the years. We heard from the Lord Lieutenant of the West Midlands, Mr John Crabtree OBE, Caroline Cadbury and Duncan Cadbury from the Bournville Village Trust, Yvonne Mosquito (former Lord Mayor and Birmingham City Council Cabinet Member of Finance) and the Reverend Tony Porter (former Bishop of Sherwood). We also heard testimonies of the impact of Betel from residents and family members. The weekend continued with around six hundred people attending, including some truly faithful individuals who helped establish Betel UK and build links over the years, as well as supporters and former Betel residents, from across the UK, the Czech Republic, Spain and the US reuniting to celebrate the story of God's faithfulness at Betel and to be encouraged by the vision for the next twenty-five years. As Tony Porter shared "There is more work to be done."

Betel UK Centre Directors and Pastors

Reverend Tony Porter at
Betel UK's 25th Anniversary – Friday Brunch

John Crabtree OBE,
Lord Lieutenant of the West Midlands
at Betel UK's 25h Anniversary – Friday Brunch

Elliott Tepper,
Betel International Founder & Director
at Betel UK's 25th Anniversary – Saturday Morning

The Infinite Arts Performing and Creative Arts team encouraged and inspired those attending the celebration with "The Call," a mix of both challenging and insightful testimonies of our men and women performed through drama. The impact was so inspiring that the team has been invited and is preparing to go on tour with the performance at a number of venues around the country in September 2022.

Infinite Arts Testimony Performance
at Betel UK's
25th Anniversary – Friday Brunch

Infinite Arts Choir at Betel UK's 25th
Anniversary – Friday Brunch

Manna Farm, Nottingham: The new men's house and couples' accommodation is now completed and has enabled the Nottingham Centre to take in more men. In addition, they have received sufficient funding to renovate the existing men's house enabling a substantial upgrade and more space to take in more men. This work aims to be completed by August 2022.

Rising Café: During 2021, the Rising Cafés in Lincoln, Hexham and Birmingham and the Nook and Cranny Café in Birmingham continued to provide a valuable opportunity for our residents to learn new skills including catering and hospitality. In 2022 the Rising Cafés continue to demonstrate a standard of excellence amongst our men and women in craftsmanship, interior design and event management. Public support and partnership opportunities continue to grow wherever the Cafés are located and their influence in the neighbourhoods they are in are regularly commented on.

Rising Café, Anchor Point, Aston

Training: There continues to be a variety of training provided across the centres including first aid, leadership, manual handling, health and safety, food hygiene and safeguarding. In addition, some individual supporters and a church in the north east have helped cover the cost of a number of training courses for our men and women in gardening, barbering, electrics and gas engineering.

Betel's Impact

Whilst not as many events were able to be held in 2021 as we would have liked, the lifting of further restrictions in 2022 has seen a marked increase in: the number of events we have been able to hold, the number of visitors we have been able to host and the visible impact on our men and women in regaining vision for their lives and inspiring them to continue persevering in their recovery. Nonetheless, the vital element of peer led mentoring in a residential community environment always continues in the midst.

Building community, impacting society: Our hope in envisioning our men and women to fully realise their potential and then serve others to pass that hope on continues to be the foundation on which Betel progresses. We regularly get feedback on how such transformed lives impact the wider society.

Supporting Restoration: We help support our men and women in restoring family relationships wherever possible and as permitted by the family members concerned. This has increased slowly and as more families are taking up the offer of receiving our support. Whilst the pandemic has delayed legal training we remain committed to helping our centre directors and some supervisors gain confidence in navigating often extremely complicated procedures and protocols. This support helps people focus on their recovery whilst helping them to understand Betel's commitment to help them develop in character, confidence and communication skills as they seek to move forward into their future, whatever that looks like on an individual basis.

Internship Training Programme: Even during the continuing pandemic, 7 interns served as part of Betel of Britain's Internship programme in 2021; one having come from overseas with the intention of serving long-term. Our newest social enterprise, Infinite Arts, has also created additional opportunities for interns to serve Betel in the creative arts. We are actively promoting this programme further in 2022.

Special conferences and events: Conferences commenced towards the end of 2021 whilst managing Covid related risks. Bi-monthly conferences resumed in 2022 together with our 25th Anniversary Celebration. These events are increasingly well attended by people outside the residential communities who are encouraged by the impact of transformed lives. Having the larger venue at Anchor Point built out will make it increasingly easier to host larger Betel events.

Restoring the Foundation (RTF): RTF training for leaders took place earlier in 2022 and sessions continued to be held ministering to and mentoring our men and women, with extremely positive feedback and results.

Women's Retreat: A retreat for Betel ladies (the first since the pandemic) is planned for October 2022. Given the success of these in the past, we are looking forward to see the long term impact and encouragement of this weekend on our Betel ladies.

Church Relationships and Wycliffe Hall Visit: 2022 saw the welcome return of a team from Wycliffe Hall. We have already hosted a number of visits from churches who are partnering with us on missions trips. In addition we are actively seeking to partner further and more intentionally with as many churches as possible.

Criminal Justice Sector Impact: Prison visits have restarted slowly with increased commitment across our centres. Given the number of our residents who are ex-offenders, with many having been to prison at some time or another, we remain committed to engaging and working with the Criminal Justice Sector as much as possible.

Outreach: Our outreach teams are actively seeking to build relationships with those living on the streets, as well as building links with drop-in centres, hostels and other homeless organisations.

Wider community involvement, Carol singing – the number of venues increased in 2021 and we are grateful to those councils and supermarkets who are supportive of us running these events over the Christmas season. Whilst extremely busy this continues to be such a great opportunity as a community to really share the joy and hope we have across different venues around the country. Community support is so evident and the opportunity to encourage many who are either struggling with substance abuse issues or have family members struggling makes it even more meaningful.

Wider community impact, Helping the Next Generation – we have in the past gone into schools occasionally to share about Betel. In 2022 members of the Birmingham team have partnered with a local academy to regularly mentor around a dozen high school students, the aim being to share experiences of our Betel residents to enable students to consider life choices more fully. The scheme is going well with good feedback from both students and teachers and the school is looking to expand the provision to more students working with the Betel team.

Outcome of Just Economics Report

As mentioned in our 2020 Report, Just Economics were commissioned in 2020 to provide an accredited independent report to ascertain an economic value to the help Betel provides. Impact was assessed based on the changes from when residents came into Betel and their entire time in Betel as well as the impact when residents moved on from Betel.

The results exceeded our expectations and are extremely encouraging particularly given that we receive minimal support from the government. Some of the keys points are set out below:

The Difference Betel Makes to Individuals and Society

Financial Benefits:

- **Overall Benefit*:*** As a result of a typical year's operation, benefits to Betel residents, Tax Payers and the State total nearly £36 million.
- **Benefit to the State:** Each year's investment through Betel benefits the State (in reduced rehab fees, welfare benefits, crime, courts, police, prison and medical costs) £11.8 million.
- **Social Value Return:** Every £1 invested in Betel generates £7 in social value.

Other Benefits:

- **Unstable Living**
  Before Betel: A high proportion of those coming to Betel have no stable place to live, with over 40% sleeping rough, sofa surfing, in hostel/emergency accommodation or with friends and family and 58% of whom have not had a stable place to live for more than 6 months.
  After Betel: Alumni are far less likely to be in emergency/insecure housing or sleeping rough.

- **Offending History**
  Before Betel: 60% have been convicted of a criminal offence.
  After Betel: There was a significant reduction in the percentage of those interacting with police. 91% of those alumni surveyed reported no interaction with police in the previous 3 or 6 months.

- **Employment**
  Before Betel: 58% of those coming to Betel are unemployed.
  After Betel: Of those past residents surveyed 70% are in full time work, and just 10% are not in any work, education or training. Many found the skills gained at Betel useful with 76% saying they used the skills gained either in an employment or volunteering capacity.

- **Meaning and Purpose**
  Many residents surveyed reported a greater understanding of their life's meaning and purpose including around faith.

- **Health** – residents and alumni reported significant improvements in various aspects of their health. In addition rates of depression and anxiety halved. Residents attributed much of these changes due to support from Betel.

- **Drug Use on Leaving Betel** – Few individuals surveyed returned to frequent substance abuse after they leave, with 61% of past residents saying they had not used any drugs in the past three months.

- **Healthy Relationships** - Residents and alumni show improvements in the quality of their relationship with partners, family and friends. In addition, satisfaction with those relationships grows greatly. Residents strongly credit the ethos of Betel for helping with this improvement.

Financial Review

Our therapeutic work activities provide opportunities for our recovering men and women to learn valuable skills and life lessons and also provide resources to help cover housing and living costs for our residents, although at a reduced amount in 2021.

With the opening of the new café at Anchor Point in August 2021 and lessening Covid restrictions, the contribution from our Rising Cafés to the overall Other Therapeutic Work Revenue rose to 18% (from 16% in 2020).

Our Shop Revenue (including the donations received in our shops from gift aided furniture sales and the tax reclaimed on these sales) grew slightly as Covid restrictions lifted. A faltering economy in the latter part of the year and increasing fuel and utility costs kept the increase at a minimum. However, internet trade sales increased by 14% and, as a percentage of total Shop Revenue, grew 6%. We anticipate continued growth in internet trade as we shift our focus from shops because of the online shopping demand, reduced resident numbers and increased costs of keeping a shop.

Our Other Therapeutic Work Revenue surplus decreased due to the new work areas at Anchor Point. With only 4 ½ months of new business operating income for Rising Café and Building/Events Hire, costs exceeded income by over £120k. Other therapeutic work areas have been impacted by reduced resident numbers with gardens surplus reduced by £233k. However, the cafes in Hexham and Nottingham were able to generate more surplus as Covid restrictions eased.

Our modest costs of administration remain well under control.

Overall, our therapeutic work (including gift aided furniture and the associated gift aid tax) generated 48% (2020: 46%) of the revenue of the charity. Combining our therapeutic work income (including revenue from our gift aided furniture) and the solicited donations from our concerted fund raising efforts during the month of December, our residents generated 81% of our general revenue (total revenue adjusted for restricted capital improvement donations, in-kind food donations and Covid-19 government support).

The rest of the revenue was received in donations and gifts, Covid-19 government support, various grants, and in-kind donations for capital improvements, food and vehicles.

Principal Funding Sources – Therapeutic Work

48% of revenue in 2021 (46% in 2019) was generated by our therapeutic work areas (including donations generated by gift aided furniture) and have been applied to the maintenance and expansion of the same and the support and provision of housing for our residents. There was a slight recovery but still lower than the 67% in 2019 in the revenue percentage due to the effects of Covid-19 on our businesses, the Covid-19 government support received and not included in our therapeutic work income and mostly to the major donations received towards capital improvements.

Below are the results for our furniture shops, restoration and other therapeutic work (principally gardening, tree work, cafés and house clearances). Please note: because of the way Gift Aid on furniture donations operates, the income derived from gift aided furniture is actually shown under "Voluntary Income: Donations" in the Statement of Financial Activities. This is also true for a grants received to help with our other therapeutic work costs. We have presented the financial information below to include donations which are directly associated with the various work areas.

	2021	2020
	£	£
As Per Statement of Financial Activities		
Total Shop Revenue	**1,136,357**	**1,239,669**
Shop Expenditure	**1,152,487**	**1,198,589**
Surplus for Charitable Purposes	**(16,130)**	**41,080**
Voluntary Income: Donations associated with Shops		
Gift Aided Furniture Sales	**236,824**	**173,115**
Tax reclaimed on these sales	**59,206**	**43,279**
Shop Surplus adjusted for gift-aided furniture	**279,900**	**257,474**
Voluntary Income: Other Donations associated with Shops Work		
Grants given for Shop Costs	**16,111**	**-**
Shop Surplus with Grants	**296,011**	**257,474**

	2021	2020
	£	£
As Per Statement of Financial Activities		
Other Therapeutic Work Revenue (principally gardening)	**1,844,072**	**1,955,514**
Other Therapeutic Expenditure (principally gardening)	**1,174,570**	**1,028,939**
Surplus for Charitable Purposes	**669,502**	**926,575**
Voluntary Income: Donations associated with Other Therapeutic Work		
Grants given for Other Therapeutic Work Costs	**55,477**	**21,000**
Other Therapeutic Work Surplus with Grants	**724,979**	**947,575**

Principal Funding Sources – Fundraising Activities

Betel of Britain is committed to high standards with regard to fundraising activity and has complied with all laws relating to charities and fundraising. We are clear, honest and open about our activities and fund raising requirements. We are respectful towards all supporters, and with the work being carried out to meet GDPR regulations have recognised our strong procedures with regards to fundraising information security.

Donations: The majority of donations come from unsolicited gifts. In 2021 several centres received donations towards capital improvements, enabling the charity to provide enhanced facilities for residents, whilst also contributing to the future growth and expansion of the charity. There has also been an increase in grant funding for specific purposes and projects, resulting in the provision of additional equipment and resources for the various vocational work streams and other activities. This has expanded the range of opportunities that the charity has been able offer to residents, promoting the furtherance of the aims and objectives of the charity. We have been truly thankful for and touched by individuals, churches and trusts for their support over the year.

Significant food donations are received from various national stores and restaurants including Tesco, Marks & Spencer, Sainsburys, Waitrose, Ocado, Costco, Greggs, His Church Limited, KFC and Nandos. We are extremely grateful to all of these companies for their invaluable support and contribution to the charity. We also benefit greatly through membership in FareShare.

With less Covid restrictions, our major fundraising events in the run up to Christmas increased solicited donations by 43.5%, and produced £279,491 (2020 - £194,771).

Betel of Britain has not signed up to any voluntary fundraising schemes or standards. However, as noted above, all our fundraising activities are carried out to the highest possible standards. As regards the carol singing, many of the venues are subject to local authority licences which require formal reporting.

Principal Funding Sources – Covid-19 Government Support

Betel of Britain received £249,201 (2020: £284,110) in Covid-19 government support from a £50k bounce back loan scheme loan interest reduction, business rates relief, and grants for our qualifying properties. In 2020, Betel also benefitted from participation in the Job Retention/Furlough Scheme for several of our employees and in the Eat Out to Help Out Scheme for our cafés.

Reserves Policy

The current reserves policy is to hold designated funds for specific projects only until distributed. No other reserves are held except for funds accrued for periodic outflows such as VAT and rent. However, this is currently being reviewed by a committee designated by the trustees in light of the latest Charity Commission guidance.

Investment Policy

Betel does not have any investments.

Structure, Governance and Management

Governing Document
Memorandum and Articles of Association incorporated 19th May 2000.
A charitable company limited by guarantee.
The directors also act as trustees of the charitable activities of Betel of Britain.

Recruitment and Appointment of Trustees
Trustees are recruited and appointed by the existing Board of Trustees and are representative of professional, business, charitable and Christian service backgrounds.
Trustee Induction and Training

There is no formal induction or training policy for new trustees but they have to be fully committed to the ethos of Betel. Trustee training is planned.

Risk Management
The trustees acknowledge their responsibility to manage the risks facing the charity. The pursuit of our charitable objects entails a level of risk higher than many other charities. Most of our beneficiaries are from unstable backgrounds. Our vision is to see people transformed from an addictive life to a productive one. Part of the process involves putting people into positions of trust when in the past they have been untrustworthy. This strategy brings successful results but entails risk.
We have identified risks in the areas of governance, operational, financial, external and compliance. Major risks have been identified and steps taken to mitigate those risks as much as is possible. Risk management is an ongoing process, fluid and challenging in a relatively young and growing organisation.

Organisational Structure
The trustees, supported by professional advisers, provide overall strategy and vision.
The decisions of the trustees are enacted by Kent and Mary Alice Martin, the Executive UK Directors, and delegated through regional and local house managers or business managers.
Birmingham Region and HQ: Overall oversight by Kent and Mary Alice Martin assisted by a local leadership team.
The following regions of *Nottingham, Derby, Manchester, Hexham and Motherwell* have regional managers who are assisted by local leadership teams. These managers meet regularly on a national basis and form the backbone of Betel's management structure.
Equal Opportunities and representation: The majority of those regional managers together with all the local leadership teams, are people who have used, or are using, our services (ex-addicts).

Grant Making

Related Parties
Betel of Britain has a number of important informal relationships which arise out of common areas of operation which help Betel to function more effectively, i.e., Betel International, Spain. Workers from Betel of Britain attend conferences and leaders meetings at the head office in Spain. There are occasional movements of volunteers from one country to another, and there are centres in twenty-two countries on all major continents. Betel was started by personnel from WEC International, which is an evangelical Christian missionary organisation, and there continues informal contact with this organisation. Betel is a member of ISAAC (the International Substance Abuse and Addiction Coalition) and the Evangelical Alliance.

Individuals
Grants can be made to individuals where it is assessed that such support will aid the individual on a course to a more independent life.

Details of grants made are reported in Note 8.

Statement of Trustees' Responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General 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 incoming resources and application of resources 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 judgements and 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;

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 safekeeping 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 auditor is 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 auditor is aware of that information.

This report was approved by the Trustees on 7 September 2022 and signed on its behalf by

Kent Martin

Kent Martin
Trustee and Director

AUDITOR'S REPORT TO THE TRUSTEES OF BETEL OF BRITAIN

Independent Auditors' Report to the members of Betel of Britain

Opinion

We have audited the financial statements of Betel of Britain for the year ended 31 December 2021, which comprise the Statement of Financial Activities, Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

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, 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.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 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, the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

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 as applied to public interest entities, 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 trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or

our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 trustees' 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 trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper 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; or
- we have not received all the information and explanations we require for our audit.; or
- the charity has not kept sufficient accounting records; 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 trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011, and section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2002 and under the Companies Act 2006 and report in accordance with the Acts 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 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:

Our assessment focused on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and

regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, United Kingdom Generally Accepted Accounting Practice and relevant tax legislation.

We are not responsible for preventing irregularities. Our approach to detect irregularities included, but was not limited to, the following:

- obtaining an understanding of the charitable company's policies and procedures and how the charitable company has complied with these, through discussions and sample testing of controls;
- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework;
- an understanding of the charitable company's risk assessment process, including the risk of fraud;
- designing our audit procedures to respond to our risk assessment; and
- performing audit work over the risk of management override of controls including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also consider the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities is available 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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 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, 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.

Jonathan Russell (Senior Statutory Auditor)
For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square
Witney
Oxfordshire
OX28 6RE

Date: 08.09.2022

Betel of Britain

Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31st December 2021

Incoming Resources	Notes	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Incoming resources from generated funds					
Voluntary income					
Donations	2	1,101,825	2,171,780	**3,273,605**	3,678,314
Activities for generating funds:					
Carol Singing, Bag Packing, Calendars, etc.	3	281,162	-	**281,162**	196,016
Incoming resources from charitable activities					
Shop income	4	1,136,357	-	**1,136,357**	1,239,669
Other Therapeutic Work	4	1,844,072	-	**1,844,072**	1,955,514
Total incoming resources from generated funds and charitable activities		4,363,416	2,171,780	**6,535,196**	7,069,513
Investment Income	5	128	-	**128**	1,080
Other Incoming Resources	6	279,215	-	**279,215**	324,824
Total Incoming Resources		4,642,759	2,171,780	**6,814,539**	7,395,417
Resources expended					
Cost of generating funds					
Fundraising and publicity	7	56,517	-	**56,517**	49,208
Charitable Expenditure					
Grants Payable	8	270,849	-	**270,849**	225,387
Shop Expenditure (incl Cost of Sales)	9	1,136,375	16,112	**1,152,487**	1,198,589
Other Therapeutic Work	9	1,119,093	55,477	**1,174,570**	1,028,939
Centre Expenses	9	1,948,504	327,735	**2,276,239**	1,895,778
Governance Costs	9	28,607	-	**28,607**	27,423
Total Charitable Expenditure		4,503,428	399,324	**4,902,752**	4,376,116
Total Resources Expended		4,559,945	399,324	**4,959,269**	4,425,324
Net Income for the year before Transfers	10,11	82,814	1,772,456	**1,855,270**	2,970,093
Transfers between Funds	19	1,867,959	(1,867,959)	**-**	-
Net Movement in Funds		1,950,773	(95,503)	**1,855,270**	2,970,093
Reconciliation of Funds					
Total Funds brought forward		7,021,455	190,985	**7,212,440**	4,242,347
Total Funds carried forward		8,972,228	95,482	**9,067,710**	7,212,440

The notes on pages 18 - 31 form an integral part of these accounts

Betel of Britain
Company Number: 03998028
Balance Sheet at 31st December 2021

		2021		2020	
Fixed Assets	**Notes**	**£**	**£**	£	£
Tangible Assets	12		**13,110,383**		10,715,667
Intangible Assets	13		**501**		667
			13,110,884		10,716,334
Current Assets					
Stocks	14	**288,023**		295,395	
Debtors	15	**440,211**		285,400	
Cash at Bank and in Hand		**432,672**		1,331,620	
		1,160,906		1,912,415	
Creditors: amounts falling due within one year	16	**861,548**		1,150,199	
Net Current Assets			**299,358**		762,216
Total Assets less Current Liabilities			**13,410,242**		11,478,550
Creditors: amounts falling due after more than one year	17		**4,342,532**		4,266,110
Net Assets	18		**9,067,710**		7,212,440
Funds					
Unrestricted Funds			**8,972,228**		7,021,455
Restricted Funds	19		**95,482**		190,985
Total Funds			**9,067,710**		7,212,440

The Financial Statements were approved by the Board on 7 September 2022 and signed on its behalf by

Kent Martin

Kent Martin, Director

The notes on pages 18 - 31 form an integral part of these accounts

Betel of Britain
Statement of Cash Flows
for the year ended 31st December 2021

	Notes	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Cash flows from operating activities:					
Net cash provided by (used in) operating activities	Table 1	**(16,312)**	**1,772,456**	**1,756,144**	3,662,255
Cash flows from investing activities:					
Proceeds from sale of fixed assets		**25,303**	**-**	**25,303**	32,483
Purchase of intangible asset		**-**	**-**	**-**	(834)
Purchase of property, plant and equipment		**(893,940)**	**(1,867,959)**	**(2,761,899)**	(3,229,855)
Net cash provided by (used in) investing activities		**(868,637)**	**(1,867,959)**	**(2,736,596)**	(3,198,206)
Cash flows from financing activities					
Repayments of borrowing		**(278,462)**	**-**	**(278,462)**	(233,150)
Cash inflows from new borrowing		**359,966**	**-**	**359,966**	149,230
Net cash provided by (used in) financing activities		**81,504**	**-**	**81,504**	(83,920)
Change in cash and cash equivalents in the reporting period		**(803,445)**	**(95,503)**	**(898,948)**	380,129
Cash and cash equivalents at the beginning of the reporting period		**1,140,635**	**190,985**	**1,331,620**	951,491
Cash and cash equivalents at the end of the reporting period	Table 2	**337,190**	**95,482**	**432,672**	1,331,620

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Table 1: Reconciliation of net movement in funds to net cash flow from operating activities				
Net income for year before transfers	**82,814**	**1,772,456**	**1,855,270**	2,970,093
Adjustments for:				
Depreciation	**334,428**	**-**	**334,428**	250,861
Amortisation of intangible assets	**166**	**-**	**166**	167
Loss/(profit) on disposition of assets	**7,452**	**-**	**7,452**	24,299
(Increase)/decrease in stocks	**7,372**	**-**	**7,372**	2,445
(Increase)/decrease in debtors	**(154,811)**	**-**	**(154,811)**	3,252
Increase/(decrease) in creditors	**(293,733)**	**-**	**(293,733)**	411,138
Net cash provided by (used in) operating activities	**(16,312)**	**1,772,456**	**1,756,144**	3,662,255

Table 2: Analysis of cash and cash equivalents				
Cash in hand	**48,678**	**-**	**48,678**	20,727
Notice deposits (less than 30 days)	**355,595**	**95,482**	**451,077**	1,363,332
Overdraft facility repayable on demand	**(67,083)**	**-**	**(67,083)**	(52,439)
Total cash and cash equivalents	**337,190**	**95,482**	**432,672**	1,331,620

The notes on pages 18 - 31 form an integral part of these accounts

Betel of Britain

Notes to the Financial Statements
For the year ended 31st December 2021

1. Accounting Policies

1.1. Accounting Convention

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Betel of Britain 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 notes.

1.2. Incoming Resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. Significant food donations are received from various national stores and restaurants, and a Gift in Kind value has been calculated for these donations based on an average number of residents multiplied by £4.26 per day. This is included in voluntary income. Other than where small regular allowances and other payments have been made to them, the value of services provided by volunteers has not been included.

Grants and benefits, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from charity shops is included in the year in which it is receivable. Since these provide therapeutic work, which is a direct aim of the charity, such is included as activities in furtherance of the charity's objects.

Shop Expenditure is similarly treated as direct.

Income from investments is included in the year in which it is receivable.

Tax receivable on Gift Aided donations is included when receivable.

1.3. Resources expended

Resources expended are recognised in the year in which they are incurred and include irrecoverable VAT in the cost to which it relates.

Fundraising costs are those incurred in seeking voluntary contributions, including the costs of disseminating information in support of the charitable activities. Where publicity incorporates details of shop and services, such costs have not been separated out to Shop & Services expenses, since it is impractical to do so.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. These have been allocated to each of the elements of charitable expenditure as appropriate.

Governance costs are those incurred in ensuring that the company complies with its legal and statutory obligations.

1.4. Tangible Fixed Assets and depreciation

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

Freehold Buildings	Straight line over fifty years
Portable Buildings	15% reducing balance
Leasehold Properties	Straight line over period of lease
Equipment	25% reducing balance
Furniture, Fixtures and Fittings	15% reducing balance
Motor Vehicles	25% reducing balance
Sewage Treatment Plant	5% reducing balance
Intangible Fixed Asset – Software	20% straight line

Freehold land is not depreciated.

The capitalisation thresholds for fixed assets are:
£500 for equipment
£1,000 for property e.g. 'leasehold property improvements', 'furniture fixtures & furnishings'.

For 2021, due to the large volume of assets purchased to open new therapeutic work areas at the property developed at 58 Chester Street (a.k.a. Anchor Point) and only operating for 4 ½ months, the equipment and furniture, fixtures and fittings were aggregated and depreciated for 4 months instead of the full year which is normally taken when acquiring these assets.

1.5 Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Income & Expenditure Account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.
Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6 Investments

Fixed Asset Investments are stated at cost less provision for diminution in value.

Current Asset Investments are at the lower of cost and net realisable value.

1.7 Stock

Stock bought for re-sale in the charity shops is valued at the lower of cost and net realisable value. Christmas tree stock is valued at a percentage of future re-sale value less harvesting & transportation costs. The percentage is based on accumulative years of growth over the number of years required to obtain five feet in height.

1.8 Fund Accounting

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.9 Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.10 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Donations

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
General Donations	283,342	1,597,388	**1,880,730**	2,461,867
Gift Aid Donations	280,403	462,184	**742,587**	603,487
Income tax recoverable	70,101	115,546	**185,647**	150,871
Non-restricted income tax on restricted gifts	3,338	(3,338)	**-**	
Tithes	5,326	-	**5,326**	7,253
Gifts in Kind	459,315	-	**459,315**	454,836
	1,101,825	2,171,780	**3,273,605**	3,678,314

3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Bag packing	36	-	**36**	823
Carol Singing	145,004	-	**145,004**	125,259
Calendars	-	-	**-**	-
Street Collections	134,451	-	**134,451**	68,689
Books, CDs, DVDs	1,671	-	**1,671**	1,245
	281,162	-	**281,162**	196,016

4 Incoming resources from charitable activities

All unrestricted funds:

Centre	2021			2020		
	Shops	Therapeutic	Total	Shops	Therapeutic	Total
	£	£	£	£	£	£
Motherwell	4,228	145,997	**150,225**	1,279	156,451	157,730
Hexham	185,843	277,550	**463,393**	217,301	243,881	461,182
Manchester	85,141	180,701	**265,842**	111,568	147,522	259,090
Derby	269,357	426,329	**695,686**	287,388	515,110	802,498
Birmingham	404,375	390,490	**794,865**	406,763	430,602	837,365
Anchor Point	-	51,597	**51,597**	-	-	-
Nottingham	187,413	371,408	**558,821**	215,370	461,948	677,318
Totals	**1,136,357**	**1,844,072**	**2,980,429**	1,239,669	1,955,514	3,195,183

5 Investment Income

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Interest from UK Bank Accounts and HMRC	128	-	**128**	1,080

6 Other Incoming Resources

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Covid-19 Government Support - Furlough Scheme	-	-	-	3,749
Covid-19 Government Support - Eat Out to Help Out	-	-	-	10,761
Covid-19 Government Support - Bus Rates Relief	23,932	-	**23,932**	24,809
Covid-19 Government Support - Grants	224,006	-	**224,006**	244,688
Covid-19 Government Support – BBLS interest	1,147	-	**1,147**	103
Covid-19 Government Support – SSP Rebate Scheme	116	-	**116**	-
Other Income	30,014	-	**30,014**	40,714
	279,215	-	**279,215**	324,824

The Covid-19 government support income has been recorded using the accrual model and the grants as revenue-based. There are no unfulfilled conditions or contingencies attached to the grants.

7 Cost of Generating Funds (Fundraising and Publicity)

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Flyers	28,934	-	**28,934**	28,791
Advertising/Promotional Activities	26,534	-	**26,534**	18,214
Calendars	-	-	-	-
Betel Books	1,049	-	**1,049**	1,594
Signage	-	-	-	609
	56,517	-	**56,517**	49,208

8 Grants Payable

	Number of grants	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Betel of Spain	1	119,750	-	**119,750**	118,630
Betel of India/Nepal	1	20,000	-	**20,000**	-
Betel of Kazakhstan	1	15,000	-	**15,000**	-
Ground Level	1	360	-	**360**	510
ISAAC	1	-	-	-	75
Other organisations	1	115	-	**115**	675
Individuals	162	115,624	-	**115,624**	105,497
		270,849	-	**270,849**	225,387

9 Charitable Activities

Costs directly related to activities:	**Shops**	**Other Therapeutic Work**	**Centre**	**Governance**	**2021**	**2020**
	£	**£**	**£**	**£**	**£**	**£**
Premises	431,565	162,579	1,089,535	-	**1,683,679**	1,241,779
Direct Costs	343,962	445,054	-	-	**789,016**	813,717
Vehicles	129,334	217,249	350,298	-	**696,881**	637,364
Residents	-	-	469,810	-	**469,810**	494,940
Voluntary workers' costs	37,378	53,078	-	-	**90,456**	78,947
Staff & training	111	26,045	19,860	-	**46,016**	24,959
Communications	16,918	15,262	8,710	-	**40,890**	46,914
Events & meetings	-	-	48,006	-	**48,006**	26,281
Office	14,615	3,570	617	-	**18,802**	31,351
Equipment & tools	12,717	109,884	1,181	-	**123,782**	113,618
Legal & professional	25,208	-	5,050	10,085	**40,343**	60,554
Bank interest & charges	5,529	10,149	104,533	-	**120,211**	130,261
Other costs	9,748	16,415	54,013	24	**80,200**	91,136
Support costs allocated to activities:						
Voluntary workers' costs	59,915	55,005	56,374	9,015	**180,309**	158,136
Communications	16,908	15,526	15,914	2,545	**50,893**	43,749
Office	8,959	8,245	8,459	1,351	**27,014**	25,264
Staff & training	33,942	35,001	37,217	5,587	**111,747**	119,776
Bank interest & charges	5,678	1,508	6,662	-	**13,848**	11,983
	1,152,487	**1,174,570**	**2,276,239**	**28,607**	**4,631,903**	4,150,729

10 Operating Surplus

	2021 Total	**2020 Total**
	£	**£**
Operating surplus is stated after charging:		
Depreciation and other amounts written off tangible assets	**334,428**	250,861
Amortisation of intangible assets	**166**	167
Loss (Gain) on disposal of tangible fixed assets	**7,452**	24,299
Auditor's remuneration	**10,000**	9,500
Equipment Hire	**12,385**	11,553
Vehicle Hire	**6,051**	6,863

11 Interest payable and similar charges

Included in this category is the following:

	2021 Total £	2020 Total £
On Unsecured Obligations and Supplier Balances	**111**	97
Hire purchase finance charges	**16,407**	13,463
On Bank Loans and Overdrafts	**4,210**	2,781
On Secured Loans repayable in five years or more	**97,788**	110,518
	118,516	126,859

12 Tangible Fixed Assets

	Freehold Land & Buildings £	Long-term Leasehold Improvements £	Short-term Leasehold Improvements £	Equipment £	Furniture Fixtures & Fittings £	Motor Vehicles £	Total £
Cost							
At 1st January 2021	10,964,427	109,781	1,000	379,178	237,953	643,155	12,335,494
Additions	2,227,335	9,254	-	193,040	145,412	186,858	2,761,899
Disposals	-	-	-	(66,877)	(45,058)	(79,503)	(191,438)
At 31st December 2021	13,191,762	119,035	1,000	505,341	338,307	750,510	14,905,955
Depreciation							
At 1st January 2021	843,290	46,037	1,000	216,872	142,649	369,979	1,619,827
On Disposals	-	-	-	(49,674)	(42,246)	(66,763)	(158,683)
Charge for the Year	142,566	9,032	0	50,552	20,455	111,823	334,428
At 31st December 2021	985,856	55,069	1,000	217,750	120,858	415,039	1,795,572
Net Book Value							
At 31st December 2021	**12,205,906**	**63,966**	**0**	**287,591**	**217,449**	**335,471**	**13,110,383**
At 31st December 2020	10,121,137	63,744	-	162,306	95,304	273,176	10,715,667

The Freehold Land and Buildings are subject to legal charges of £4,154,848 (2020: £4,053,869).

Included above are assets held under finance leases or hire purchase contracts as follows:

Asset Description	2021 Net Book Value £	Total Depreciation Charge £	2020 Net Book Value £	Total Depreciation Charge £
Equipment	**6,750**	**(2,250)**	9,000	(3,000)
Vehicles	**150,499**	**(50,166)**	120,985	(40,328)
	157,249	**(52,416)**	129,985	(43,328)

13 Intangible Assets

	£	Total £
Cost		
At 1st January and 31st December 2021		**30,474**
Amortisation		
At 1st January 2021	29,807	
Charge for the Year: Presenter Software	166	
At 31st December 2021		**29,973**
Total Intangible Asset		**501**

14 Stocks

	2021 Total £	2020 Total £
Raw Materials and Consumables	**138,997**	115,233
Finished goods and goods for resale	**149,026**	180,162
	288,023	295,395

15 Debtors

	2021 Total £	2020 Total £
Other Debtors	**277,311**	137,983
Prepayments & Accrued Income	**162,900**	147,417
	440,211	285,400

16 Creditors: amounts falling due within one year

	2021 Total £	2020 Total £
VAT	**2,183**	31,792
Payroll Liabilities	**2,467**	3,524
Trade Creditors	**549,687**	801,513
Credit Card Accounts	**6,968**	14,453
Bank Loans (secured)	**119,618**	117,381
Net Obligations under Finance Leases & Hire Purchases (secured)	**63,871**	56,142
Other Loans (unsecured)	**23,824**	35,183
Other Loans (secured)	**26,266**	19,791
Accruals and Deferred Income	**66,664**	70,420
	861,548	1,150,199

17 Creditors: amounts falling due after more than one year

	2021 Total £	2020 Total £
Bank Loans due in 2-5 years (secured)	**512,167**	508,948
Other Loans due in 2-5 years (secured)	**111,503**	87,204
Other Loans due in 2-5 years (unsecured)	**82,667**	105,705
Loans due in > 5 years (unsecured, repayable by instalments)	**159,009**	159,230
Loans due in > 5 years (secured, repayable by instalments)	**3,385,293**	3,320,545
Net Obligations under Finance Leases & Hire Purchases (secured)	**91,893**	84,478
	4,342,532	4,266,110

18 Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Fund Balances at 31st December 2019 as represented by:				
Tangible Fixed Assets	13,110,383	-	**13,110,383**	10,715,667
Intangible Fixed Assets	501	-	**501**	667
Current Assets	1,065,424	95,482	**1,160,906**	1,912,415
Current Liabilities	(861,548)	-	**(861,548)**	(1,150,199)
Long-term Liabilities	(4,342,532)	-	**(4,342,532)**	(4,266,110)
	8,972,228	95,482	**9,067,710**	7,212,440

19 Restricted Funds

	At 1st January 2021 £	Incoming £	Outgoing £	Transfers £	At 31st December 2021 £
BIRMINGHAM					
E.M. Bell Trust - Holidays	-	500	(500)	-	**-**
Building Trades Training	7,968	-	(768)	-	**7,200**
Houston Charitable Trust - Theological Training	-	5,000	(4,225)	-	**775**
Vardy Foundation – Leaving Support	5,000	5,000	(6,368)	-	**3,632**
Worcestershire Community Foundation	356	-	(356)	-	**-**
Houston Charitable Trust/Greatbach - General Training	-	10,000	(2,335)	-	**7,665**
Anonymous - Boiler Replacement	-	10,974	(10,974)	-	**-**
L Holden Estate Legacy Gift - International Betel Work	-	35,000	(35,000)	-	**-**
Support Gifts for Voluntary Workers	-	1,720	(1,720)	-	**-**
Sub-totals	13,324	68,194	(62,246)	-	**19,272**
NOTTINGHAM					
Driving Lessons	116	300	(416)	-	**-**
Various Gifts - The Limes Residence	13,699	1,000	(8,017)	(6,682)	**-**
Gift from Individual - Resident Activities	-	200	(200)	-	**-**
Whelan, Paul/Karen - Vehicles	-	1,000	(520)	-	**480**
Ikon church	-	1,200	(1,200)	-	**-**
Manna Farm - New Residence	177,100		-	(177,100)	**-**
Whelan, Paul/Karen		510,368	-	(510,368)	**-**
The Jonas Trust		200,000	-	(200,000)	**-**
The Lady Hind Trust		40,000	-	(40,000)	**-**
The Charles Littlewood Hill Trust		10,000	-	(10,000)	**-**
M V Kelly Ltd – Residence Improvements	-	190,000	(142,219)	-	**47,781**
New Life Christian Fellowship Sleaford for Manna Farm	-	1,020	(1,020)	-	**-**
Whelan, Paul/Karen – Resident Activities	-	18,312	(18,312)	-	**-**
Oaks Community Centre – for Manna Farm	-	1,800	(1,800)	-	**-**
Sub-totals	190,915	975,200	(173,704)	(944,150)	**48,261**

	At 1[st] January 2021	Incoming	Outgoing	Transfers	At 31[st] December 2021
	£	£	£	£	£
ANCHOR POINT					
58 Chester St - Development & Kitting Out	(49,651)	100,235	122	(70,695)	**(19,989)**
Stewardship	-	510,000	-	(510,000)	**-**
Langley Charitable Trust	-	150,000	-	(150,000)	**-**
WEC UK	-	92,040	-	(92,040)	**-**
Eveson Charitable Trust	-	50,000	-	(50,000)	**-**
Cadbury Trust	-	5,000	-	(5,000)	**-**
Jerusalem Trust - Food Services Manager	8,830	21,000	(23,425)	-	**6,405**
Houston Charitable Trust – Pilates & Dance Training	1,185	-	(88)	-	**1,097**
WEC UK - Hair Salon	-	20,460	-	-	**20,460**
NC4 (USA Church) - Infinite Arts	-	731	-	-	**731**
Sub-totals	(39,636)	949,466	(23,391)	(877,735)	**8,704**
DERBY					
Foundation Derbyshire - Gardening Tools	-	2,000	(646)	-	**1,354**
Foundation Derbyshire - Residents' Christmas meal	-	500	(380)	-	**120**
Sainsburys (Neighbourly) - New Chiller	-	11,000	-	-	**11,000**
Vehicles					
One Stop Community Partnership	-	1,000	-	-	**1,000**
The Arnold Clark Community Fund	-	1,000	-	-	**1,000**
Whelan, Paul/Karen – Water System Improvements	-	19,274	-	(19,274)	**-**
Sub-totals	-	34,774	(1,026)	(19,274)	**14,474**
MANCHESTER					
Vardy Foundation – Covid Support for Centre, Ther Work and Shops Areas	25,282	37,000	(62,282)	-	**-**
The Neighbourly Foundation - Training	-	1,500	-	-	**1,500**
Charity Services - Gardens Equipment	-	2,946	-	-	**2,946**
One Stop Community Partnership - Vehicles	-	1,000	-	(1,000)	**-**
Sub-totals	25,282	42,446	(62,282)	(1,000)	**4,446**
HEXHAM					
Vardy Foundation – Covid Support for Centre, Ther Work and Shops Areas	**-**	73,000	(73,000)	**-**	**-**
Gift for Women's Ministry	-	200	(200)	-	**-**
Gift from Individuals - Family Meal	-	161	(161)	-	**-**
Sub-totals	-	73,361	(73,361)	-	**-**
MOTHERWELL					
Gifts from Individuals – for Container purchase	800	-	-	(800)	**-**
Gift from Individual – for Resident Entertainment	300	939	(1,239)	-	**-**
Gift from Individual – The Old Mill roof	-	25,000	-	(25,000)	**-**
Gift from Individual – Theological Training	-	2,400	(2,075)	-	**325**
Sub-total	1,100	28,339	(3,314)	(25,800)	**325**
TOTALS	**190,985**	**2,171,780**	**(399,324)**	**(1,867,959)**	**95,482**

Transfers are made for funds expended on capitalised fixed assets such as property purchases, vehicles and equipment.

20 Financial Commitments

At 31st December 2021, the company had annual commitments under non-cancellable operating leases as follows:

	Land & Buildings and Vehicle Leases	Terms	Break Clause	Rent per Annum £	Total Lease Commitment £
1	Residence, Studley	Month to month		6,000	0
2	Residence, Birmingham	Month to month		11,940	0
3	Garage, Alvechurch	Month to month		15,000	0
4	Greenhouse, Coventry	Month to month		1,800	0
5	Residence, Redditch	Month to month		9,600	0
6	Residence, Birmingham	Month to month		13,140	0
7	Residence, Harborne	Through 21/5/2022		11,400	4,750
8	Shirley Shop, Shirley	Through 09/04/2027 Rent review 10/04/2022		57,000	300,460
9	Residence, Wythall	Month to month		11,040	0
10	Warehouse, Birmingham	Through 20/10/2022		14,000	11,238
11	Residence, Birmingham	Through 20/11/2045 Rent review every year		60,096	1,435,553
12	Yardley Wood Shop, Birmingham	New Lease to be Agreed Rent review every 5 years		23,000	0
13	Burton On Trent Shop, Derby	Through 31/03/2024		47,000	105,718
14	Newcastle Shop, Newcastle u Lyme	Month to month		35,000	0
15	Benwell Shop, Newcastle u Tyne	Through 25/11/2029	25/11/2022	20,000	168,167
16	Hexham Shop, Hexham	Through 22/04/2023		31,500	41,166
17	Residence, Hexham	Through 01/09/26 rent free		0	0
18	Rising Café, Hexham	Through 19/03/2023		8,592	10,405
19	Renault DX19 EBU Furniture Van	Through 12/08/2023		8,038	12,057
20	Chorlton Shop, Manchester	Through 20/03/21 rent free		0	0
21	Alive Church Café, Lincoln	Through 13/03/2022		5,000	986
22	Arnold Shop, Nottingham	Month to month		15,000	0
	Total Financial Commitments:				2,090,500

The above commitments can be analysed as follows:

The total of future minimum lease payments under non-cancellable operating leases for each of the following periods	
Not later than one year	249,200
Later than one year but not later than five years	624,766
Later than five years	1,216,534

21 Transactions with Trustees

Trustee transactions are insignificant as most trustees cover their own costs pertaining to their duties as trustees (seven trustees in 2021, seven in 2020). However, significant related party expenses are incurred, as two (2020, two) of the trustees are the national operational directors of Betel of Britain, and four (2020, three) other related party individuals are involved in the furtherance of the charitable objectives. Kent and Mary Alice Martin, two of the trustees, were provided with rent free on-site accommodation for the furtherance of the charitable objectives; and two related party voluntary workers were provided offsite housing, also for the furtherance of the charitable objectives.

	2021 Total £	**2020 Total £**
Trustee Travel & Food associated with Trustee Duties	**-**	-
Related Party Transactions		
Donations received in recognition of work done for the charity (including speaking)	**22,263**	20,691
Mileage/Travelling Expenses	**4,020**	3,838
Guest Hospitality/Entertainment	**249**	609
Training obtained for Additional Charitable Work	**4,612**	3,938
Travel/Food Costs incurred while Supporting Betel International Centres	**-**	394
Travel/Food while Visiting USA Supporters of Betel of Britain	**520**	100
Food/Subsistence while Travelling in the UK for Charitable Objectives	**1,057**	1,236
Attending Conferences (Accommodation, Travel and Food)	**240**	30
Ministry/Meetings Food and Drink	**625**	406
Other Accommodation	**-**	753

22 Related party transactions

Kent Martin, Director of Betel of Britain, is also a trustee of Betel of Czech Republic and Betel of South Africa. Elliott Tepper, Founder of Betel International and Director of Betel of Spain, is also a trustee of these Centres and many others. Regular gifts, as listed in Note 8, have been made during the year by Betel of Britain to other Betel Centres around the world.

23 Staff costs

There were 3 part time employees and 3 full time staff during the year. (2020: 5 part time and 3 full time). No employees received emoluments greater than £60,000 in 2021 or 2020.
Input into Betel is given by 10 people who are WEC missionaries (2020: 12). Their support comes from churches and individuals and is channelled to them via WEC International.

	2021 Total £	**2020 Total £**
Wages and Salaries	**114,697**	120,042
Social Security	**6,684**	6,777

24 Control of the Charity

Control of the charity is vested in the trustees.

25 Contingent Liabilities

There are no contingent liabilities.

26 Post Balance Sheet Events

Work is still ongoing at the new Anchor Point property located in the Aston area of Birmingham. As of 31 December 2021, Betel has received specific donations and grants for the site development and kitting out totalling £2.9 million. The restaurant, conference/performing arts area and the administrative offices have been completed. We continue to seek donations to complete the conversion of the warehouse to include the 600 seat auditorium, beauty salon and soft play area with small cafe.

27 Statement of Financial Activities, year ended 31st December 2021, by Centre

Incoming Resources	Birmingham £	Anchor Point £	Nottingham £	Derby £	Manchester £	Hexham £	Motherwell £	Central £	2021 £	2020 £
Incoming resources from generated funds										
Voluntary Income										
Donations	435,222	953,823	1,243,538	253,359	146,283	183,467	57,913	-	**3,273,605**	3,678,314
Activities for generating funds	100,659	-	50,632	72,082	30,981	11,157	15,651	-	**281,162**	196,016
Incoming resources from charitable activities										
Shop Income	404,375	-	187,413	269,357	85,141	185,843	4,228	-	**1,136,357**	1,239,669
Other Therapeutic Work	390,490	51,597	371,408	426,329	180,701	277,550	145,997	-	**1,844,072**	1,955,514
Total incoming resources from generated funds and charitable activities	1,330,746	1,005,420	1,852,991	1,021,127	443,106	658,017	223,789	-	**6,535,196**	7,069,513
Investment Income	5	12	60	19	8	22	2	-	**128**	1,080
Other Incoming Resources	68,404	357	93,624	41,069	20,715	52,977	2,069	-	**279,215**	324,824
Total Incoming Resources	1,399,155	1,005,789	1,946,675	1,062,215	463,829	711,016	225,860	-	**6,814,539**	7,395,417
Resources Expended										
Cost of generating funds										
Fundraising and Publicity	29,165	7,058	6,902	2,430	1,725	8,775	462	-	**56,517**	49,208
Charitable Expenditure										
Grants Payable*	23,028	-	27,111	27,602	18,237	14,018	5,628	155,225	**270,849**	225,387
Shop Expenditure	402,969	5,478	162,821	296,950	99,055	177,538	7,676	-	**1,152,487**	1,198,589
Other Therapeutic Work	196,514	165,168	200,536	251,163	125,547	185,347	50,295	-	**1,174,570**	1,176,040
Centre Expenses	759,561	28,537	650,967	283,105	154,004	279,011	121,054	-	**2,276,239**	1,895,778
Governance Costs	12,023	293	5,733	3,992	1,506	3,103	1,957	-	**28,607**	27,423
Total Charitable Expenditure	1,394,095	199,476	1,047,168	862,812	398,349	659,017	186,610	155,225	**4,902,752**	4,376,116
Total Resources Expended	1,423,260	206,534	1,054,070	865,242	400,074	667,792	187,072	155,225	**4,959,269**	4,425,324
Net Income for the year before transfers	(24,105)	799,255	892,605	196,973	63,755	43,224	38,788	(155,225)	**1,855,270**	2,970,093
Central Office Transfers	(3,752,999)	4,106,373	(60,247)	(250,835)	(107,801)	(72,329)	(17,387)	155,225	-	-
Net Income after central office transfers	**(3,777,104)**	**4,905,628**	**832,358**	**(53,862)**	**(44,046)**	**(29,105)**	**21,401**	-	**1,855,270**	2,970,093

* for Centres: Grants payable are Gifts to Individuals. *for Central: Grants Payable are gifts to support organisations with similar aims as Betel. (e.g. Betel in India)

Central Office Transfers are to/from a 'Central' pool - negative figures are contributions to this pool, positive figures are withdrawals from. Nothing is left in this central pool at year end.

28 Balance Sheet at 31st December 2021, By Centre

	Birmingham £	Anchor Point £	Nottingham £	Derby £	Manchester £	Hexham £	Motherwell £	2021 £	2020 £
Fixed Assets									
Tangible Assets	1,343,959	5,887,863	2,883,699	1,087,638	594,288	411,295	901,641	**13,110,383**	10,715,667
Intangible Assets	501	-	-	-	-	-	-	**501**	667
	1,344,460	5,887,863	2,883,699	1,087,638	594,288	411,295	901,641	**13,110,884**	10,716,334
Current Assets									
Stocks	39,517	5,654	70,377	46,039	12,149	113,728	559	**288,023**	295,395
Debtors	135,883	200,227	32,718	33,217	9,368	22,437	6,361	**440,211**	285,400
Cash at Bank and in Hand	22,626	(8,900)	149,441	166,485	76,690	17,478	8,852	**432,672**	1,331,620
	198,026	196,981	252,536	245,741	98,207	153,643	15,772	**1,160,906**	1,912,415
Creditors: amounts falling due within one year	413,176	67,290	189,996	41,643	10,603	75,785	63,055	**861,548**	1,150,199
Net Current Assets	(215,150)	129,691	62,540	204,098	87,604	77,858	(47,283)	**299,358**	762,216
Total Assets less Current Liabilities	1,129,310	6,017,554	2,946,239	1,291,736	681,892	489,153	854,358	**13,410,242**	11,478,550
Creditors: amounts falling due after more than one year	832,079	1,111,926	1,231,176	429,357	-	244,357	493,637	**4,342,532**	4,266,110
Net Assets	**297,231**	**4,905,628**	**1,715,063**	**862,379**	**681,892**	**244,796**	**360,721**	**9,067,710**	7,212,440
Funds									
Unrestricted Funds	277,959	4,896,924	1,666,802	847,905	677,446	244,796	360,396	**8,972,228**	7,021,455
Restricted Funds	19,272	8,704	48,261	14,474	4,446	-	325	**95,482**	190,985
Total Funds	**297,231**	**4,905,628**	**1,715,063**	**862,379**	**681,892**	**244,796**	**360,721**	**9,067,710**	7,212,440

BETEL OF BRITAIN

England & Wales - Charity number 1081462

Accounts

BETEL OF BRITAIN

Report and Financial Statements

Year ended 31st December 2020

Charity Numbers: 1081462 & SC045808

Company Number: 03998028

Reference and Administrative Information

Charity numbers: 1081462 & SC045808

Company registration number: 03998028

Registered Office and operational address:
Windmill House
Weatheroak Hill
Alvechurch
Birmingham
B48 7EA

Auditors:	Just Audit & Assurance Ltd. Chartered Accountants and Registered Auditors 37 Market Square Witney Oxfordshire, OX28 6RE
Bankers:	HSBC plc 26 Broad Street Reading Berkshire RG1 2BU
Solicitors:	Square One Law LLP Anson House Fleming Business Centre Burdon Terrace Newcastle upon Tyne NE2 3AE

Contents

Betel of Britain Trustees Report for 2020

The trustees are pleased to give their report for the year ending 31st December 2020.

2020 was a year of challenges, opportunities, perseverance and relationship building. The Betel vision of helping more of the lost and broken in the UK continues in the midst of what has been an exceptional season around the world. Our trustees are truly grateful for the hard work and dedication of our longer serving men and women, volunteers, managers and directors as they help our residents seek a fresh start in life. Our sincere thanks are also due to the individuals, landlords, churches and companies who have provided financial donations, rent reliefs or gifts-in-kind, particularly during what has been such a tough season for everybody. This support has helped considerably during what would otherwise have been an extremely difficult season. The hard work of our residents, together with these donations, allow us to provide all our services free of charge, and we continue to receive no government funds apart from “gift aid” on some donations and the Covid-19 grants.

A total of 593 men and women lived in the Betel community during 2020 (2019 – 859). This number includes both new and existing residents. The reduction in numbers is largely due to the impact of the Covid-19 lockdown and restrictions, trying to navigate and help as many new residents as possible whilst protecting our current residents against a potential outbreak and an increasing number of people staying on for longer, which speaks volumes about how our residents see our community as providing effective long-term help and support to those struggling to overcome addictions. We are well aware how much being in a community has helped our men and women during such a difficult season.

In the rest of the report, we seek to show how Betel is fulfilling its charitable objects and the impact that it is making to various sections of society.

Strategic Report

Plans for future periods

Our strategic decision in 2015 to reduce the number of shops, improve our internet furniture business and increase gardening and, where possible, cafés went a considerable way to help reduce expenses during lockdown. Our increased efforts in collecting and selling donated furniture resulted in a better ratio of donated sales to overall sales in our shops this year. Commercial Property Law training provided around 4 years ago has really helped centre directors think through implications both before and after leaving rented properties and agreeing exit strategies with landlords, saving both considerable cost and time.

The Anchor Point Centre in Aston continues to be developed out, largely due to a number of large grants received during 2020. We are so grateful for this support which has enabled us to continue building during the pandemic. We will be partially opening the headquarters in autumn 2021, opening a new Rising Café and operating a catering business from this facility as well as starting our Infinite Arts programmes investing in community engagement. In addition, we will be moving our administration offices across which will greatly help provide more space for the residents at Windmill House.

We expect to open a new interim church meeting area at Anchor Point at the same time as the new café.

The Rising Café business in Coventry closed in March 2020. Whilst we had planned to return, Cathedral plan changes made that untenable, and we sadly had to make the decision to close permanently. Customer response to the news showed just how much of a positive impact we had on the Coventry area.

Grant funding for a Food Services Manager enabled us to continue persevering during lockdown and keep plans on track in terms of the Rising Café at Anchor Point.

The new men’s house and couples’ accommodation at Manna Farm in Nottingham has progressed considerably due to the extremely generous support from a couple whose lives have been positively impacted by Betel. This really helped with expertise and to speed up the development to such a degree that we will have an extremely cost efficient building which should be ready to start accepting new men before Autumn 2021.

Covid-19 – Since our last report, whilst uncertainty continued throughout 2020, Betel as an organisation continued to keep abreast of government guidelines across England, Scotland and Wales. The trustees are truly grateful for all the teamwork and diligence shown during this season to protect the community as much as possible, whilst trying to help and support residents in their recovery. The trustees were regularly informed of the impact on our community as well as finances. Encouragingly, we were able to continue fully supporting those in the Betel communities throughout the lockdown period. We worked hard to ensure testing was carried out where required and to get vaccinations as soon as we could before the national roll-out for those longer serving “staff” within the community who were classed as eligible. We are now ensuring that those who are eligible to receive the vaccine and agree to it receive it as soon as possible. Whilst there was an outbreak in at our Hexham centre in December 2020 affecting 29 people and in our Birmingham centre in January affecting 42 people, we liaised closely with Public Health and the relevant local authority to manage the situations well and decisively looking out for the welfare of our men and women. We continue to review matters regularly at each stage of government guidance, changing to ensure the safety and wellbeing of our residents. Whilst we publically live-streamed talks for Friday night and Sunday morning meetings with great success for some of 2020, meetings have now returned to being within the relevant communities, whilst complying with Covid-19 guidelines.

Objectives, Activities and Public Benefit

A summary of our objectives is as follows:
a) The advancement of the Christian Faith.
b) The relief of persons who are in condition of need, hardship or distress or who are aged or sick.
c) The restoration of persons who suffer from the effects of drug, alcohol or substance abuse, gambling and other addictions or who are homeless, particularly through the provision of accommodation and therapeutic work.

Betel’s mission is to help restore homeless and drug and alcohol-dependent people to productive, independent lifestyles and assist them to rebuild their family relationships through work-as-a-therapy and the long term experience of a stable, ordered life in one of our homes. Some new residents have never experienced the necessary discipline of a working day and many lived chaotic lifestyles which revolved around drugs or alcohol. People are referred to us from many sources and some people refer themselves.

We seek to help disadvantaged and marginalised men and women; they come from a wide variety of backgrounds including those who are homeless or of no fixed abode, unemployed, long term drug or alcohol dependent, ex-offenders, with or without religious faith and of various ethnic backgrounds. Alcohol and drug addiction in the UK is a serious problem, blighting many lives. Our aim is to provide more peer-led caring communities throughout the UK where people can be helped.

To achieve these objectives we will promote residents who show signs of increasing stability by offering them additional responsibilities. They may become “responsibles”, therapeutic work managers or house leaders. They can then lead new centres as these become available. We also want to increase our main sources of income (second-hand furniture shops, furniture restoration, gardening & cafés) by further therapeutic work development and by research into new work ventures. For residents, this work builds genuine self-esteem, a work ethic and other employable skills. We want to involve more volunteers and seek the help of more charitable resources.

Public Benefit: Betel's work and services are available free of charge to all members of the public except where ongoing mental illness may provide a safeguarding risk to our community or where the resident will not, or cannot, cooperate within our community. All of Betel's therapeutic income is used for the free provision of our services, and all our income is used solely for our charitable purposes. Currently, our only employed staffs are a finance assistant, a food service manager, a mechanic and 3 part-time book-keepers.

Achievements and Performance

In 2020, the weekly average number of residents decreased to 266. This reduction was directly due to the Covid-19 restrictions preventing us from being able to take people for several months and, when lockdown was lifted slightly, not being able to take in people as quickly as previously to comply with government guidance. Whilst these restrictions have lifted considerably, and the majority of our community are vaccinated, whilst regularly taking in new residents now, it is still at a slower pace.

To set this in context the figures for the last eleven years are shown.

2010 – 192	2014 – 262	2018 - 319
2011 – 229	2015 – 277	2019 - 309
2012 – 244	2016 – 280	2020 - 266
2013 – 252	2017 – 302	

Our ability to provide an environment to enable our residents staying with us to learn new life and behavioural skills, self-control, trust and self-respect gives them an opportunity to rebuild their lives and family relationships.

A slightly more detailed overview of the 2020 figures is as follows. A total of 593 men and women lived in Betel UK communities during 2020. The average age of new entries was 36 years. 36% had abused substances for 10 plus years, and an additional 30% for more than 20 years. At least 51% had criminal records, and 45% were homeless or living in unstable conditions prior to entry. 33% of individuals stay in Betel for six months to over one year (post detox). From 1996 to 2020 8,389 individuals have entered into a Betel UK centre. There have been a total of 12,890 entries which includes multiple stays by some of those individuals.

Of the 8,389 individuals who entered Betel UK from 1996-2020, 1,175 were women. There has been a positive upward trend towards helping more women over the years, as shown clearly by the table below:

Number of Individual Women who entered Betel in 5 year increments:

1996-2000	31
2001-2005	197
2006-2010	224
2011-2015	322
2016-2020	400

Betel of Britain continues to play a significant role in helping to tackle the escalating problem of substance abuse in the UK. Our work results in a significant reduction in crime and antisocial behaviour, and in the direct reduction in the numbers of homeless people and their hardship and the social problems which may be attributed to them. It is estimated that we have saved the government over £160 million in various areas including healthcare, criminal justice costs and benefits over the 25 years of our charitable activity, and we receive no statutory benefits.

During 2020, the Rising Cafés in Lincoln and Hexham and the Nook and Cranny Café in Birmingham continued to provide a valuable opportunity for our residents to learn new skills including catering and hospitality. They also demonstrate a standard of excellence amongst our men and women in craftsmanship, interior design and event management. Public support continues to grow wherever the Cafés are located.

Training:
There is a variety of training provided across the centres including first aid, leadership, manual handling, health and safety, food hygiene and safeguarding.

Residents are continuing to receive training in dramatic arts at our Birmingham centre which is really developing confidence and teamwork.

Music, Arts and Creative Development:

- Music lessons for residents – including additional training for our in-house musicians and expansion of the Betel choir.
- Our social media team have really been expanding their skills during the pandemic which has led to an increased number of videos and an increasing profile on social media.

Betel's Impact

Whilst not as many events were able to be held in 2020 as we would have liked, the vital element of peer led mentoring in a residential community environment meant that we were able to continue a large amount of our valuable work, as set out below.

Building community, impacting society: Our hope in envisioning our men and women to fully realise their potential and then serve others to pass that hope on continues to be the foundation on which Betel progresses. The by-product of this impacts the wider community through lives transformed.

Supporting Family Restoration through Court Proceedings: We seek to help support our men and women in restoring family relationship as much as possible. That has sometimes taken years. On a number of occasions this has also included supporting our residents where court proceedings were involved. As such, we are looking into the possibility of arranging legal training for our centre directors and some supervisors to assist their understanding of court procedures, protocols and timescales. We have found that such support has really helped people to persevere in their recovery whilst engaging well with the court and other parties for the sake of their children.

Internship Training Programme: 8 interns (9 in 2019) joined the Betel of Britain Internship programme in 2020; one has stayed on longer-term. Strong relationships with a number of interns continue to be maintained.

Special conferences and events were limited but much support for centre directors went on line. The Restoring the Foundations sessions continued to be held where possible to continue ministering to and mentoring our men and women, with extremely positive feedback and results.

Women's Retreat: A retreat for Betel ladies was held in Nottingham in March 2020 (just prior to lockdown). The lack of this retreat in 2021 was keenly felt amongst our women as it was a great way for the women across such a wide range of centres to build relationship and unity across the increasing number of women in Betel. We are looking forward to hopefully re-instating this in 2022.

Church Relationships and Wycliffe Hall Visit: Whilst not being able to speak at churches or receive mission's trip, we are starting to receive people for visits in July 2021 taking the appropriate caution. We continue to build on church relationships as much as possible and been so grateful for the support and encouragement.

Criminal Justice Sector Impact: Whilst prison visits were stopped in 2020, we continued to provide information to prison services about the help we could provide people on release and continued to take in people being released from prison. We continued to work with the Criminal Justice Sector where possible and are preparing to return to sharing in prisons as soon as we can.

Outreach: Whilst our outreach was restricted by Covid-19, our outreach teams were continuing to encourage those lost and broken whenever possible. We having been maintaining links with other homeless organisations to work together as well as possible but are committed to building on this further in 2021.

Wider community involvement and impact:
Carol singing – whilst the number of our venues reduced by around 60% we were grateful for those councils and organisations who were willing to host us, with the relevant Covid-19 measures in place. We were aware more than ever of the joy we brought to neighbourhoods by our presence on the streets encouraging community support and engagement in a variety of different venues around the country. We continued to be in contact with those previous venues that were unable to host us and are looking to re-engage further in November/ December 2021. A number of supermarket stores mentioned how much they missed us.

Life After Betel Survey
A "Life After Betel Survey" was produced during the Summer of 2020 which reported on questions that a number of our ex-residents responded to regarding the impact of their time at Betel. Through social media, we were able to locate 274 of 462 individuals (59%) to send them a survey. We received surveys from 144 people, giving us a response rate of 53% of those who were sent the survey. The response rate is still 31% when all individuals identified are included (144/462).

A number of people wrote in their own responses of successes they have had since moving on from Betel, including some of the following. Many of these comments provide great anecdotal evidence of the success of Betel, in addition to the quantifiable stats we were able to calculate from the survey responses.

WORK, VOLUNTEERING AND TRAINING

"During my time in Betel I learned my landscaping skills which I now use to run my own successful business."

"Learning and experiencing the Betel culture equipped me to be effective in my job as support worker. The excellent work ethic, that is standard in Betel, was recognised by my employers and I have been promoted to senior manager in under 12 months. Betel has been a good influence in every area of my life."

"Since leaving Betel I followed my dream of working for the Welsh Ambulance Service. The road has no time been an easy one but with all I learned whilst at Betel helped me continue on the right path."

"Now self-employed and earning a good income. Financially support my in-laws. I'm now working as a self-employed live in carer and involved in mentoring several vulnerable women."

FURTHER EDUCATION

"Graduated uni with first class honours after completing further education. Have raised two beautiful Betelito babies who are now 12 & 14."

"I've completely a theology course...I've got an amazing support network & I'm on my way to becoming a substance & misuse worker."

"Starting a degree in early childhood. Work full time as a nursery nurse. Got married. Got involved at church."

GENERAL

"Managing to attain a mortgage and buy a house. Whilst this was an achievement in itself, maintaining sobriety and the stability to live with a mortgage, bills and the stresses of life that were unachievable in my addiction has proved the lasting transformational work of Betel UK."

"I'd say that one of the main, overall successes for me has been the ability to persevere with things. This is a direct result of the 2.5 years I spent in Betel."

FAMILY

“I have a beautiful wife of 10 years and a beautiful daughter who is 7. And a mortgage!!!”

“My greatest achievement having moved on from Betel is enjoying married life and being a father to a twenty month old daughter.”

“Whilst in Betel I was lucky enough to have my son staying regularly and he came to live with me in community. That built our relationship and he is now living with me full time in our own home.”

“I have been reunited with my children & have been free of alcohol and drug addiction for 8 years after receiving support from betel for a period of 2 and a half years.”

CHRISTIAN LIFE

“I have learnt to be patient and to strive to achieve. In my current role I live as an example as a follower of Christ. All I have learnt even the challenges have helped in both building character and living a good Christian life.”

“God saw fit to return my mental health back to the level that it was ten years ago and I am thankful for that. I consistently attend church. Betel played a large part in helping me to identify that God has always been actively present in my life and always will be. I currently volunteer with Change, Grow, Live (CGL).”

“I've developed confidence, wisdom, discernment and being myself, accepting myself, loving people but not people pleasing, letting God take the lead, not always though, but learning to trust Him more each day.”

“August 30th 2020 will be the 20th year since entering Betel and 20 years since my commitment to Christ. 4 years with Betel, 2 years with City Church working and saving for Bible College. 1 year at the Bible College as a student and the following 13 years working at the Bible College, God is Good!!! More importantly the lessons I learned in my time at Betel have been invaluable & instrumental for me in walking out a solid life in Christ over these years!!!”

Commissioning of Just Economics Report

Finally, Just Economics were commissioned in 2020 to provide an accredited independent report to ascertain an economic value to the services Betel provides. Just Economics will be evaluating the impact of Betel based on the changes from when residents came into Betel and their entire time in Betel as well as the impact when a resident moves on from Betel.

It is important to note that all the protocols and procedures to implement the survey processes were set up internally within Betel including evaluating and revising them within Betel to ensure they were fit for purpose. In addition there was nationwide rollout training across all our centres with the first survey completed in January 2021, the aim being to anonymously track a person’s journey whilst at Betel and after they have moved on. The aim is that by the end of 2021 Just Economics will be able to evaluate the data to determine the economic value of Betel of Britain to society. Also, this Autumn 2021, we are planning to do an alumni survey through Just Economics for those who had been at Betel for at least 12 months and for whom we have contact details. We have always known the impact that Betel has on the lives of those who come to us but are looking forward to seeing this via an independent report.

Financial Review

The economic climate continues to be challenging, particularly for the retail sector. However, our therapeutic work activities continue to provide opportunities for our recovering men and women to learn valuable skills and life lessons and also provide resources to help cover housing and living costs for our residents.

The contribution from our Rising Cafés to the overall Other Therapeutic Work Revenue dropped to 16% in 2020 from 27% in 2019, mainly due to the closing of the café in Coventry in early March 2020.

We experienced a decrease in resources from our Shop Revenue (including the donations received in our shops from gift aided furniture sales and the tax reclaimed on these sales) due to required Covid-19 shop closures. However, 2020 internet trade sales, as a percentage of total Shop Revenue, grew to 33% due to the significant increase to online shopping and helped reduce the impact of Covid-19 on overall shop revenue. Grant funding received for social media support between 2018 and 2019 enabled us to invest in training, and we now see real returns on internet sales and rising awareness of our business and social impact ethos.

Our Other Therapeutic Work Revenue surplus increased due to cost decreases in most areas (direct costs, vehicles, equipment & tools and training). We have also seen the benefit of intentionally improving our gardening vehicles and equipment and investing in resident skills training in 2019.

Our modest costs of administration remain well under control.

Overall, our therapeutic work (including gift aided furniture and the associated gift aid tax) generated 46% (2019: 67%) of the revenue of the charity. The 2020 therapeutic work percentages are down due to an increase in donations (excluding revenue from our gift aided furniture) of over 89% and £284,110 in Covid-19 government support.

However, combining our therapeutic work income (including revenue from our gift aided furniture) and the solicited donations from our concerted fund raising efforts during the month of December, our residents generated 83% of our general revenue (total revenue adjusted for restricted capital improvement donations, in-kind food donations and Covid-19 government support).

The rest of the revenue was received in donations and gifts, Covid-19 government support, various grants, and in-kind food donations and vehicles.

Principal Funding Sources – Therapeutic Work

46% of revenue in 2020 (67% in 2019) was generated by our therapeutic work areas (including donations generated by gift aided furniture) and have been applied to the maintenance and expansion of the same and the support and provision of housing for our residents. The drop in the revenue percentage is due to the effects of Covid-19 on our businesses, the Covid-19 government support received and not included in our therapeutic work income and mostly to the major increase in donations towards capital improvements. If the donations of £2,358,750 and Covid-19 government support of £251,718 (for work related areas only) were removed out of the calculation, then the 2020 revenue percentage would be 71% compared to the 2019 revenue percentage of 69%, also adjusted for 2019 donations for capital improvements.

Below are the results for our furniture shops, restoration and other therapeutic work (principally gardening, tree work, cafés and house clearances). Please note: because of the way Gift Aid on furniture donations operates, the income derived from gift aided furniture is actually shown under "Voluntary Income: Donations" in the Statement of Financial Activities. This is also true for a grant received to help with our other therapeutic work costs. We have presented the financial information below to include donations which are directly associated with the various work areas.

	2020	2019
	£	£
As Per Statement of Financial Activities		
Total Shop Revenue	**1,239,669**	1,415,157
Shop Expenditure	**1,198,589**	1,531,125
Surplus for Charitable Purposes	**41,080**	(115,968)
Disputed Dilapidations Settlement on shop closed in 2016	**-**	100,000
Surplus for Charitable Purposes adjusted for Dilapidations	**41,080**	(15,968)
Voluntary Income: Donations associated with Shops		
Gift Aided Furniture Sales	**173,115**	233,797
Tax reclaimed on these sales	**43,279**	58,449
Shop Surplus adjusted for gift-aided furniture & dilapidations	**257,474**	276,278

As Per Statement of Financial Activities		
Other Therapeutic Work Revenue (principally gardening)	**1,955,514**	2,078,092
Other Therapeutic Expenditure (principally gardening)	**1,028,939**	1,176,040
Surplus for Charitable Purposes	**926,575**	902,052
Voluntary Income: Donations associated with Other Therapeutic Work		
Grant given for Other Therapeutic Work Costs	**21,000**	20,200
Other Therapeutic Work Surplus with Grant	**947,575**	922,252

Principal Funding Sources – Fundraising Activities

Betel of Britain is committed to high standards with regard to fundraising activity and has complied with all laws relating to charities and fundraising. We are clear, honest and open about our activities and fund raising requirements. We are respectful towards all supporters, and with the work being carried out to meet GDPR regulations have recognised our strong procedures with regards to fundraising information security.

Donations: The majority of donations come from unsolicited gifts.

We have been truly thankful for and touched by individuals, churches and trusts for their support over the year.

Significant food donations are received from various national stores and restaurants including Sainsburys, Tesco, Marks & Spencer, Waitrose, Ocado, Costco, Greggs, His Church Limited, KFC and Nandos. We are extremely grateful to all of these companies for their invaluable support and contribution to the charity. We also benefit greatly through membership in FareShare.

Due to Covid-19, our major carol singing fundraising events in the run up to Christmas were reduced by 60%, and therefore only produced £132.7k, a decrease of £367k over the previous year (2019 - £109k increase from 2018). Other active fund-raising (the sale of calendars and CDs, street collections and bag packing) were also hampered. Overall, solicited income was £196k (2019 - £568k), a decrease of £372k over the previous year.

Betel of Britain has not signed up to any voluntary fundraising schemes or standards. However, as noted above, all our fundraising activities are carried out to the highest possible standards. As regards the carol singing, many of the venues are subject to local authority licences which require formal reporting.

Principal Funding Sources – Covid-19 Government Support

Betel of Britain received £284,110 in Covid-19 government support from a £50k bounce back loan scheme loan, business rates relief, grants for our qualifying properties, participation in the Job Retention/Furlough Scheme for several of our employees and in the Eat Out to Help Out Scheme for our cafés.

Reserves Policy

The current reserves policy is to hold designated funds for specific projects only until distributed. No other reserves are held except for funds accrued for periodic outflows such as VAT and rent. However, this is currently being reviewed in light of the latest Charity Commission guidance.

Investment Policy

Betel does not have any investments.

Structure, Governance and Management

Governing Document

Memorandum and Articles of Association incorporated 19th May 2000.
A charitable company limited by guarantee.
The directors also act as trustees of the charitable activities of Betel of Britain.

Recruitment and Appointment of Trustees

Trustees are recruited and appointed by the existing Board of Trustees and are representative of professional, business, charitable and Christian service backgrounds. In 2020 we recruited four new trustees to the board and are continuing to seek ways in which to increase our board.

Trustee Induction and Training

There is no formal induction or training policy for new trustees but they have to be fully committed to the ethos of Betel. Trustee training is planned.

Risk Management

The trustees acknowledge their responsibility to manage the risks facing the charity. The pursuit of our charitable objects entails a level of risk higher than many other charities. Most of our beneficiaries are from unstable backgrounds. Our vision is to see people transformed from an addictive life to a productive one. Part of the process involves putting people into positions of trust when in the past they have been untrustworthy. This strategy brings successful results but entails risk.
We have identified risks in the areas of governance, operational, financial, external and compliance. Major risks have been identified and steps taken to mitigate those risks as much as is possible. Risk management is an ongoing process, fluid and challenging in a relatively young and growing organisation.

Organisational Structure

The trustees, supported by professional advisers, provide overall strategy and vision.
The decisions of the trustees are enacted by Kent and Mary-Alice Martin, the Executive UK Directors, and delegated through regional and local house managers or business managers.
Birmingham Region and HQ: Overall oversight by Kent and Mary-Alice Martin assisted by a local leadership team.

The following regions of *Nottingham, Derby, Manchester, Hexham and Motherwell* have regional managers who are assisted by local leadership teams. These managers meet regularly on a national basis and form the backbone of Betel's management structure.
Equal Opportunities and representation: The majority of those regional managers together with all the local leadership teams, are people who have used, or are using, our services (ex-addicts).

Grant Making

Related Parties

Betel of Britain has a number of important informal relationships which arise out of common areas of operation which help Betel to function more effectively, i.e., Betel International, Spain. Workers from Betel of Britain attend conferences and leaders meetings at the head office in Spain. There are occasional movements of volunteers from one country to another, and there are centres in twenty-two countries on all major continents. Betel was started by personnel from WEC International, which is an evangelical Christian missionary organisation, and there continues informal contact with this organisation. Betel is a member of ISAAC (the International Substance Abuse and Addiction Coalition) and the Evangelical Alliance.

Individuals
Grants can be made to individuals where it is assessed that such support will aid the individual on a course to a more independent life.

Details of grants made are reported in Note 8.

Statement of Trustees' Responsibilities

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General 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 incoming resources and application of resources 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 judgements and 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;
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 safekeeping 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 auditor is 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 auditor is aware of that information.

This report was approved by the Trustees on 31 August 2021 and signed on its behalf by

Kent Martin

Kent Martin
Trustee and Director

AUDITOR’S REPORT TO THE TRUSTEES OF BETEL OF BRITAIN

Independent Auditors' Report to the members of Betel of Britain

Opinion

We have audited the financial statements of Betel of Britain for the year ended 31 December 2020, which comprise the Statement of Financial Activities, Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

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, 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.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company’s affairs as at 31 December 2020 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, the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

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 as applied to public interest entities, 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 trustees’ report, other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 trustees' 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 trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper 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; or
- we have not received all the information and explanations we require for our audit.; or
- the charity has not kept sufficient accounting records; 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 trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011, and section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2002 and under the Companies Act 2006 and report in accordance with the Acts 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 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:

Our assessment focused on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, United Kingdom Generally Accepted Accounting Practice and relevant tax legislation.

We are not responsible for preventing irregularities. Our approach to detect irregularities included, but was not limited to, the following:

- obtaining an understanding of the charitable company's policies and procedures and how the charitable company has complied with these, through discussions and sample testing of controls;
- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework;
- an understanding of the charitable company's risk assessment process, including the risk of fraud;
- designing our audit procedures to respond to our risk assessment; and
- performing audit work over the risk of management override of controls including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also consider the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities is available 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, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 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, 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.

Jonathan Russell (Senior Statutory Auditor)
For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square
Witney
Oxfordshire
OX28 6RE

Date:10th September 2021

Betel of Britain

Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31st December 2020

Incoming Resources	Notes	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Incoming resources from generated funds					
Voluntary income					
Donations	2	1,150,461	2,527,853	**3,678,314**	1,364,772
Activities for generating funds: Carol Singing, Bag Packing, Calendars, etc.	3	196,016	-	**196,016**	568,523
Incoming resources from charitable activities					
Shop income	4	1,239,669	-	**1,239,669**	1,415,157
Other Therapeutic Work	4	1,955,514	-	**1,955,514**	2,078,092
Total incoming resources from generated funds and charitable activities		4,541,660	2,527,853	**7,069,513**	5,426,544
Investment Income	5	731	349	**1,080**	1,298
Other Incoming Resources	6	324,824	-	**324,824**	191,988
Total Incoming Resources		4,867,215	2,528,202	**7,395,417**	5,619,830
Resources expended					
Cost of generating funds					
Fundraising and publicity	7	49,208	-	**49,208**	74,054
Charitable Expenditure					
Grants Payable	8	225,387	-	**225,387**	286,663
Shop Expenditure (incl Cost of Sales)	9	1,187,157	11,432	**1,198,589**	1,531,125
Other Therapeutic Work	9	991,657	37,282	**1,028,939**	1,176,040
Centre Expenses	9	1,835,312	60,466	**1,895,778**	2,256,732
Governance Costs	9	27,423	-	**27,423**	27,338
Total Charitable Expenditure		4,266,936	109,180	**4,376,116**	5,277,898
Total Resources Expended		4,316,144	109,180	**4,425,324**	5,351,952
Net Income for the year before Transfers	10,11	551,071	2,419,022	**2,970,093**	267,878
Transfers between Funds	19	2,331,627	(2,331,627)	**-**	-
Net Movement in Funds		2,882,698	87,395	**2,970,093**	267,878
Reconciliation of Funds					
Total Funds brought forward		4,138,757	103,590	**4,242,347**	3,974,469
Total Funds carried forward		7,021,455	190,985	**7,212,440**	4,242,347

The notes on pages 15 - 28 form an integral part of these accounts

Betel of Britain
Company Number: 03998028
Balance Sheet at 31st December 2020

		2020		2019	
Fixed Assets	**Notes**	**£**	**£**	£	£
Tangible Assets	12		**10,715,667**		7,793,454
Intangible Assets	13		**667**		-
			10,716,334		7,793,454
Current Assets					
Stocks	14	**295,395**		297,840	
Debtors	15	**285,400**		288,652	
Cash at Bank and in Hand		**1,331,620**		951,491	
		1,912,415		1,537,983	
Creditors: amounts falling due within one year	16	**1,150,199**		677,767	
Net Current Assets			**762,216**		860,216
Total Assets less Current Liabilities			**11,478,550**		8,653,670
Creditors: amounts falling due after more than one year	17		**4,266,110**		4,411,323
Net Assets	18		**7,212,440**		4,242,347
Funds					
Unrestricted Funds			**7,021,455**		4,138,757
Restricted Funds	19		**190,985**		103,590
Total Funds			**7,212,440**		4,242,347

The Financial Statements were approved by the Board on 31 August 2021 and signed on its behalf by

Kent Martin

Kent Martin, Director

The notes on pages 15 - 28 form an integral part of these accounts

Betel of Britain
Statement of Cash Flows
for the year ended 31st December 2020

	Notes	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Cash flows from operating activities:					
Net cash provided by (used in) operating activities	Table 1	**1,243,233**	**2,419,022**	**3,662,255**	783,687
Cash flows from investing activities:					
Proceeds from sale of fixed assets		**32,483**	**-**	**32,483**	1,506,816
Purchase of intangible asset		**(834)**	**-**	**(834)**	
Purchase of property, plant and equipment		**(898,228)**	**(2,331,627)**	**(3,229,855)**	(1,674,628)
Net cash provided by (used in) investing activities		**(866,579)**	**(2,331,627)**	**(3,198,206)**	(167,812)
Cash flows from financing activities					
Repayments of borrowing		**(233,150)**	**-**	**(233,150)**	(887,155)
Cash inflows from new borrowing		**149,230**	**-**	**149,230**	581,990
Net cash provided by (used in) financing activities		**(83,920)**	**-**	**(83,920)**	(305,165)
Change in cash and cash equivalents in the reporting period		**292,734**	**87,395**	**380,129**	310,710
Cash and cash equivalents at the beginning of the reporting period		**847,901**	**103,590**	**951,491**	640,781
Cash and cash equivalents at the end of the reporting period	Table 2	**1,140,635**	**190,985**	**1,331,620**	951,491

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Table 1: Reconciliation of net movement in funds to net cash flow from operating activities				
Net income for year before transfers	**551,071**	**2,419,022**	**2,970,093**	267,878
Adjustments for:				
Depreciation	**250,861**	**-**	**250,861**	252,549
Amortisation of intangible assets	**167**	**-**	**167**	-
Loss/(profit) on disposition of assets	**24,299**	**-**	**24,299**	(158,323)
(Increase)/decrease in stocks	**2,445**	**-**	**2,445**	(15,528)
(Increase)/decrease in debtors	**3,252**	**-**	**3,252**	379,592
Increase/(decrease) in creditors	**411,138**	**-**	**411,138**	57,519
Net cash provided by (used in) operating activities	**1,243,233**	**2,419,022**	**3,662,255**	783,687

Table 2: Analysis of cash and cash equivalents				
Cash in hand	**20,727**	**-**	**20,727**	22,445
Notice deposits (less than 30 days)	**1,172,347**	**190,985**	**1,363,332**	976,926
Overdraft facility repayable on demand	**(52,439)**	**-**	**(52,439)**	(47,880)
Total cash and cash equivalents	**1,140,635**	**190,985**	**1,331,620**	951,491

The notes on pages 15 - 28 form an integral part of these accounts

1. Accounting Policies

1.1. Accounting Convention

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Betel of Britain 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 notes.

1.2. Incoming Resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. Significant food donations are received from various national stores and restaurants, and a Gift in Kind value has been calculated for these donations based on an average number of residents multiplied by £4.26 per day. This is included in voluntary income. Other than where small regular allowances and other payments have been made to them, the value of services provided by volunteers has not been included.

Grants and benefits, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from charity shops is included in the year in which it is receivable. Since these provide therapeutic work, which is a direct aim of the charity, such is included as activities in furtherance of the charity's objects.

Shop Expenditure is similarly treated as direct.

Income from investments is included in the year in which it is receivable.

Tax receivable on Gift Aided donations is included when receivable.

1.3. Resources expended

Resources expended are recognised in the year in which they are incurred and include irrecoverable VAT in the cost to which it relates.

Fundraising costs are those incurred in seeking voluntary contributions, including the costs of disseminating information in support of the charitable activities. Where publicity incorporates details of shop and services, such costs have not been separated out to Shop & Services expenses, since it is impractical to do so.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. These have been allocated to each of the elements of charitable expenditure as appropriate.

Governance costs are those incurred in ensuring that the company complies with its legal and statutory obligations.

1.4. Tangible Fixed Assets and depreciation

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

Freehold Buildings	Straight line over fifty years
Portable Buildings	15% reducing balance
Leasehold Properties	Straight line over period of lease
Equipment	25% reducing balance
Furniture, Fixtures and Fittings	15% reducing balance
Motor Vehicles	25% reducing balance
Sewage Treatment Plant	5% reducing balance
Intangible Fixed Asset – Software	20% straight line

Freehold land is not depreciated.

The capitalisation thresholds for fixed assets are:
£500 for equipment
£1,000 for property e.g. ‘leasehold property improvements’, ‘furniture fixtures & furnishings’.

1.5 Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Income & Expenditure Account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.
Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6 Investments

Fixed Asset Investments are stated at cost less provision for diminution in value.

Current Asset Investments are at the lower of cost and net realisable value.

1.7 Stock

Stock bought for re-sale in the charity shops is valued at the lower of cost and net realisable value. Christmas tree stock is valued at a percentage of future re-sale value less harvesting & transportation costs. The percentage is based on accumulative years of growth over the number of years required to obtain five feet in height.

1.8 Fund Accounting

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.9 Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.10 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Donations

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
General Donations	336,014	2,125,853	**2,461,867**	488,031
Gift Aid Donations	281,887	321,600	**603,487**	309,330
Income tax recoverable	70,471	80,400	**150,871**	77,332
Tithes	7,253	-	**7,253**	3,165
Gifts in Kind	454,836	-	**454,836**	486,914
	1,150,461	2,527,853	**3,678,314**	1,364,772

3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Bag packing	823	-	**823**	23,924
Carol Singing	125,259	-	**125,259**	494,783
Calendars	0	-	**0**	5,573
Street Collections	68,689	-	**68,689**	43,985
Books, CDs, DVDs	1,245	-	**1,245**	258
	196,016	-	**196,016**	568,523

4 Incoming resources from charitable activities

All unrestricted funds:

Centre	2020			2019		
	Shops £	Therapeutic £	Total £	Shops £	Therapeutic £	Total £
Motherwell	1,279	156,451	**157,730**	-	115,396	115,396
Hexham	217,301	243,881	**461,182**	213,331	268,468	481,799
Manchester	111,568	147,522	**259,090**	167,095	143,287	310,382
Derby	287,388	515,110	**802,498**	332,427	547,942	880,369
Birmingham	406,763	430,602	**837,365**	432,046	586,555	1,018,601
Nottingham	215,370	461,948	**677,318**	270,258	416,444	686,702
Totals	**1,239,669**	**1,955,514**	**3,195,183**	1,415,157	2,078,092	3,493,249

5 Investment Income

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Interest from UK Bank Accounts and HMRC	731	349	**1,080**	1,298

6 Other Incoming Resources

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Covid-19 Government Support - Furlough Scheme	3,749	-	**3,749**	-
Covid-19 Government Support - Eat Out to Help Out	10,761	-	**10,761**	-
Covid-19 Government Support - Bus Rates Relief	24,809	-	**24,809**	-
Covid-19 Government Support - Grants	244,688	-	**244,688**	-
Covid-19 Government Support – BBLS interest	103	-	**103**	-
Other Income	40,714	-	**40,714**	191,988
	324,824	-	**324,824**	191,988

The Covid-19 government support income has been recorded using the accrual model and the grants as revenue-based. There are no unfulfilled conditions or contingencies attached to the grants.

7 Cost of Generating Funds (Fundraising and Publicity)

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Flyers	28,791	-	**28,791**	37,742
Advertising/Promotional Activities	18,214	-	**18,214**	35,774
DVDs, Videos, Tapes	-	-	**-**	-
Calendars	-	-	**-**	129
Betel Books	1,594	-	**1,594**	48
Signage	609	-	**609**	361
	49,208	-	**49,208**	74,054

8 Grants Payable

	Number of grants	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Betel of Spain	1	118,630	-	**118,630**	147,501
Betel of Brazil	-	-	-	**-**	7,000
Betel of Czech Republic	-	-	-	**-**	169
Betel of India	-	-	-	**-**	2,151
Betel of South Africa	-	-	-	**-**	1,684
Betel of Russia	-	-	-	**-**	8,000
Ground Level	1	510	-	**510**	960
ISAAC	1	75	-	**75**	300
Other organisations	6	675	-	**675**	1,427
Individuals	178	105,497	-	**105,497**	117,471
		225,387	-	**225,387**	286,663

9 Charitable Activities

Costs directly related to activities:	**Shops**	**Other Therapeutic Work**	**Centre**	**Governance**	**2020**	**2019**
	£	**£**	**£**	**£**	**£**	**£**
Premises	413,983	62,472	765,324	-	**1,241,779**	1,563,362
Direct Costs	372,430	441,287	-	-	**813,717**	1,032,767
Vehicles	134,869	200,833	301,662	-	**637,364**	775,802
Residents	-	-	494,940	-	**494,940**	588,024
Voluntary workers' costs	40,131	38,816	-	-	**78,947**	70,348
Staff & training	-	24,959	-	-	**24,959**	28,771
Communications	22,264	14,991	9,659	-	**46,914**	41,862
Events & meetings	-	-	26,281	-	**26,281**	75,284
Office	22,925	8,120	306	-	**31,351**	19,036
Equipment & tools	12,750	99,566	1,302	-	**113,618**	97,829
Legal & professional	31,791	3,228	15,459	10,076	**60,554**	47,341
Bank interest & charges	7,708	12,333	110,220	-	**130,261**	192,750
Other costs	24,798	13,711	52,627	-	**91,136**	89,248
Support costs allocated to activities:						
Voluntary workers' costs	52,133	48,359	49,737	7,907	**158,136**	188,501
Communications	14,415	13,381	13,765	2,188	**43,749**	45,000
Office	8,136	7,781	8,084	1,263	**25,264**	27,771
Staff & training	35,581	37,744	40,462	5,989	**119,776**	95,388
Bank interest & charges	4,675	1,358	5,950	-	**11,983**	12,151
	1,198,589	**1,028,939**	**1,895,778**	**27,423**	**4,150,729**	4,991,235

10 Operating Surplus

	2020 Total	**2019 Total**
	£	**£**
Operating surplus is stated after charging:		
Depreciation and other amounts written off tangible assets	**250,861**	252,549
Amortisation of intangible assets	**167**	-
Loss (Gain) on disposal of tangible fixed assets	**(24,299)**	(158,323)
Auditor's remuneration	**9,500**	9,000
Equipment Hire	**11,553**	24,538
Vehicle Hire	**6,863**	4,369

11 Interest payable and similar charges

Included in this category is the following:

	2020 Total £	2019 Total £
On Unsecured Obligations and Supplier Balances	**97**	1,249
Hire purchase finance charges	**13,463**	10,959
On Bank Loans and Overdrafts	**2,781**	1,712
On Secured Loans repayable in five years or more	**110,518**	135,863
	126,859	149,783

12 Tangible Fixed Assets

	Freehold Land & Buildings £	Long-term Leasehold Improvements £	Short-term Leasehold Improvements £	Equipment £	Furniture Fixtures & Fittings £	Motor Vehicles £	Total £
Cost							
At 1st January 2020	7,994,068	103,638	1,000	319,753	224,033	701,358	9,343,850
Additions	2,970,359	12,323	-	100,766	14,866	131,541	3,229,855
Disposals	-	(6,180)	-	(41,341)	(946)	(189,744)	(238,211)
At 31st December 2020	10,964,427	109,781	1,000	379,178	237,953	643,155	12,335,494
Depreciation							
At 1st January 2020	738,343	44,483	1,000	217,717	128,647	420,206	1,550,396
On Disposals	-	(6,180)	-	(33,079)	(886)	(141,285)	(181,430)
Charge for the Year	104,947	7,734	-	32,234	14,888	91,058	250,861
At 31st December 2020	843,290	46,037	1,000	216,872	142,649	369,979	1,619,827
Net Book Value							
At 31st December 2020	**10,121,137**	**63,744**	**-**	**162,306**	**95,304**	**273,176**	**10,715,667**
At 31st December 2019	7,255,725	59,155	-	102,036	95,386	281,152	7,793,454

The Freehold Land and Buildings are subject to legal charges of £4,053,869 (2019: £4,137,081).

Included above are assets held under finance leases or hire purchase contracts as follows:

Asset Description	2020 Net Book Value £	Total Depreciation Charge £	2019 Net Book Value £	Total Depreciation Charge £
Equipment	**9,000**	**(3,000)**	12,000	(4,000)
Vehicles	**120,985**	**(40,328)**	129,288	(43,096)
	129,985	**(43,328)**	141,288	(47,096)

In 2019, legal title passed on a property which has been occupied by the charity and included in Freehold land and buildings since 2012. The arrangement included the provision of an interest free loan repayable over 10 years. The property was capitalised and the balance of the loan included in the balance sheet to reflect the underlying substance of the transaction. The many planning and environmental concerns were finally cleared in 2019, and the cost of £619,808 (2018: £619,808) is now included in the accounts with no legal charges except for an overage agreement with the University of Manchester.

13 Intangible Assets

	£	Total £
Cost		
At 1st January 2020		
Cybertill Software	29,640	
2020 Additions: Presenter Software	834	
At 31st December 2020		**30,474**
Amortisation		
At 1st January 2020		
Cybertill Software	29,640	
Charge for the Year: Presenter Software	167	
At 31st December 2020		**29,807**
Total Intangible Asset		**667**

14 Stocks

	2020 Total £	2019 Total £
Raw Materials and Consumables	**115,233**	88,481
Finished goods and goods for resale	**180,162**	209,359
	295,395	297,840

15 Debtors

	2020 Total £	2019 Total £
Other Debtors	**137,983**	74,114
Prepayments & Accrued Income	**147,417**	214,538
	285,400	288,652

16 Creditors: amounts falling due within one year

	2020 Total £	2019 Total £
VAT	**31,792**	11,878
Payroll Liabilities	**3,524**	-
Trade Creditors	**801,513**	313,308
Credit Card Accounts	**14,453**	15,389
Bank Loans (secured)	**117,381**	54,943
Net Obligations under Finance Leases & Hire Purchases (secured)	**56,142**	49,156
Other Loans (unsecured)	**35,183**	40,155
Other Loans (secured)	**19,791**	22,949
Accruals and Deferred Income	**70,420**	169,989
	1,150,199	677,767

17 Creditors: amounts falling due after more than one year

	2020 Total £	2019 Total £
Bank Loans due in 2-5 years (secured)	**508,948**	491,897
Other Loans due in 2-5 years (secured)	**87,204**	82,403
Other Loans due in 2-5 years (unsecured)	**105,705**	78,128
Loans due in > 5 years (unsecured, repayable by instalments)	**159,230**	164,387
Loans due in > 5 years (secured, repayable by instalments)	**3,320,545**	3,484,889
Net Obligations under Finance Leases & Hire Purchases (secured)	**84,478**	109,619
	4,266,110	4,411,323

18 Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Fund Balances at 31st December 2019 as represented by:				
Tangible Fixed Assets	10,715,667	-	**10,715,667**	7,793,454
Intangible Fixed Assets	667	-	**667**	-
Current Assets	1,721,430	190,985	**1,912,415**	1,537,983
Current Liabilities	(1,150,199)	-	**(1,150,199)**	(677,767)
Long-term Liabilities	(4,266,110)	-	**(4,266,110**	(4,411,323)
	7,021,455	190,985	**7,212,440**	4,242,347

19 Restricted Funds

	At 1st January 2020 £	Incoming £	Outgoing £	Transfers £	At 31st December 2020 £
BIRMINGHAM					
Eveson Trust 2012 - Roland Printer	1,517	-	-	(1,517)	**-**
Headquarters Building	-	1,945,952	-	(1,995,603)	**(49,651)**
Voluntary Worker Holidays	-	1,000	(1,000)	-	**-**
Building Trades Training	9,128	-	(1,160)	-	**7,968**
Houston Charitable Trust – Pilates & Dance Training	3,038	-	(1,853)	-	**1,185**
29th May 1961 Charitable Trust - Christmas 2020 Celebrations	-	10,000	(10,000)	-	**-**
Jerusalem Trust – Food Services Manager	7,728	21,000	(19,898)	-	**8,830**
Dale House HS2 Property Lease Costs	-	5,000	(5,000)	-	**-**
Land Rover – Gardening Equip/Tools	4,145	-	(3,086)	(1,059)	**-**
Vardy Foundation – Leaving Support	3,775	5,000	(3,775)	-	**5,000**
Worcestershire Community Foundation	-	3,000	(2,644)	-	**356**
Worcestershire Community Foundation	-	2,000	(2,000)	-	**-**
Support Gifts for Voluntary Workers	-	1,895	(1,895)	-	**-**
Sub-totals	29,331	1,994,847	(52,311)	(1,998,179)	**(26,312)**

	At 1st January 2020 £	Incoming £	Outgoing £	Transfers £	At 31st December 2020 £
DERBY					
Highfields Farm Land/Building Purchase	37,518	62,500	-	(100,018)	**-**
Sub-totals	37,518	62,500	-	(100,018)	**-**
NOTTINGHAM					
Manna Farm Improvements	2,102	344,300	(252)	(169,050)	**177,100**
Gift from Individual - Gardening Equipment	-	16,000	-	(16,000)	**-**
Nott CM NCF-NRL Fund – property addition	32,296	-	(353)	(31,943)	**-**
Driving Lessons	500	900	(1,284)	-	**116**
New Life Christian Fellowship Sleaford – for Manna Farm	-	840	(840)	-	**-**
Oaks Community Centre – for Manna Farm	-	1,800	(1,800)	-	**-**
NET Corona Virus Appeal	-	10,000	(10,000)	-	**-**
USA Church – for Replacing IT Hardware	341	1,486	(548)	(1,279)	**-**
Ikon Church	-	1,200	(1,200)	-	**-**
Gift from Individual - for Vehicles	-	8,000	-	(8,000)	**-**
Various Gifts for Women's Residence	150	15,300	(450)	(1,301)	**13,699**
Sub-totals	35,389	399,826	(16,727)	(227,573)	**190,915**
HEXHAM					
Vardy Foundation – Boiler replacements	268	-	(268)	-	**-**
Vardy Foundation – Covid Centre Support	-	18,348	(18,348)	-	**-**
Vardy Foundation – Covid Ther Work Support	-	11,219	(11,219)	-	**-**
Vardy Foundation – Covid Shops Support	-	9,432	(9,432)	-	**-**
USA Church – for Replacing IT Hardware	-	1,280	-	(1,280)	**-**
Gift from Individual – Café Dishwasher	-	1,650	-	(1,650)	**-**
Sub-totals	268	41,929	(39,267)	(2,930)	**-**
MANCHESTER					
Vardy Foundation – Covid Centre Support	-	25,723	(441)	-	**25,282**
Vardy Foundation – Covid Ther Work Support	-	277	(277)	-	**-**
Gift from Individual – for work on Hardy Farm	1,084	-	-	(1,084)	**-**
Gift from Individual – for Garden tools	-	2,000	(157)	(1,843)	**-**
Sub-totals	1,084	28,000	(875)	(2,927)	**25,282**
MOTHERWELL					
Gifts from Individuals – for Container purchase	-	800	-	-	**800**
Gift from Individual – for Resident Entertainment	-	300	-	-	**300**
Sub-total	-	1,100	-	-	**1,100**
TOTALS	**103,590**	**2,528,202**	**(109,180)**	**(2,331,627)**	**190,985**

Transfers are made for funds expended on capitalised fixed assets such as property purchases, vehicles and equipment.

20 Financial Commitments

At 31st December 2020, the company had annual commitments under non-cancellable operating leases as follows:

	Land & Buildings and Vehicle Leases	Terms	Break Clause	Rent per Annum £	Total Lease Commitment £
1	Residence, Studley	Through 18/3/2021		6,000	1,500
2	Residence, Birmingham	Through 14/2/2021		11,940	1,990
3	Garage, Alvechurch	Month to month		15,000	0
4	Residence, Birmingham	Through 18/5/2021		10,500	3,994
5	Residence, Redditch	Month to month		9,600	0
6	Residence, Birmingham	Through 11/10/2021		13,140	6,570
7	Residence, Harborne	Through 21/5/2022		11,400	11,400
8	Shirley Shop, Shirley	Through 09/04/2027 Rent review 10/04/2022	10/04/2022 6 month notification	57,000	357,460
9	Residence, Wythall	Month to month		11,040	0
10	Warehouse, Birmingham	Through 20/10/2022		14,000	25,238
11	Residence, Birmingham	Through 20/11/2045 Rent review every year		58,872	1,463,623
12	Yardley Wood Shop, Birmingham	Through 31/12/2021 Rent review every 5 years		23,000	23,000
13	Burton On Trent Shop, Derby	Through 31/03/2024		47,000	152,718
14	Newcastle Shop, Newcastle u Lyme	Month to month	01/11/2020 exercised	35,000	0
15	Benwell Shop, Newcastle u Tyne	Through 25/11/2029	25/11/2022	20,000	188,167
16	Hexham Shop, Hexham	Through 22/04/2023		31,500	72,666
17	Residence, Hexham	Through 01/09/26 rent free		0	0
18	Rising Café, Hexham	Through 19/03/2023		8,592	18,997
19	Renault DX19 EBU Furniture Van	Through 12/08/2023		8,038	20,096
20	Chorlton Shop, Manchester	Through 20/03/21 rent free		0	0
21	Alive Church Café, Lincoln	Through 13/03/2022		5,000	5,986
22	Arnold Shop, Nottingham	Month to month		15,000	0
23	Residence, Grantham	Through 27/06/2021		26,400	12,289
	Total Financial Commitments:				2,365,694

The above commitments can be analysed as follows:

The total of future minimum lease payments under non-cancellable operating leases for each of the following periods

Not later than one year	305,995
Later than one year but not later than five years	719,975
Later than five years	1,339,724

21 Transactions with Trustees

Trustee transactions are insignificant as most trustees cover their own costs pertaining to their duties as trustees (seven trustees in 2020, three in 2019). However, significant related party expenses are incurred, as two (2019, two) of the trustees are the national operational directors of Betel of Britain, and three (2019, three) other related party individuals are involved in the furtherance of the charitable objectives. Kent and Mary Alice Martin, two of the trustees, were provided with rent free on-site accommodation for the furtherance of the charitable objectives; and two related party voluntary workers were provided offsite housing, also for the furtherance of the charitable objectives.

	2020 Total £	2019 Total £
Trustee Travel & Food associated with Trustee Duties	**-**	488
Related Party Transactions		
Donations received in recognition of work done for the charity (including speaking)	**20,691**	21,341
Mileage/Travelling Expenses	**3,838**	9,552
Guest Hospitality/Entertainment	**609**	2,125
Training obtained for Additional Charitable Work	**3,938**	1,147
Travel/Food Costs incurred while Supporting Betel International Centres	**394**	159
Travel/Food while Visiting USA Supporters of Betel of Britain	**100**	635
Food/Subsistence while Travelling in the UK for Charitable Objectives	**1,236**	1,223
Attending Conferences (Accommodation, Travel and Food)	**30**	324
Ministry/Meetings Food and Drink	**406**	1,209
Other Accommodation	**753**	317

22 Related party transactions

Kent Martin, Director of Betel of Britain, is also a trustee of Betel of Czech Republic and Betel of South Africa. Elliott Tepper, Founder of Betel International and Director of Betel of Spain, is also a trustee of these Centres and many others. Regular gifts, as listed in Note 8, have been made during the year by Betel of Britain to other Betel Centres around the world.

23 Staff costs

There were 5 part time employees and 3 full time staff during the year. (2019: 4 part time and 3 full time). No employees received emoluments greater than £60,000 in 2020 or 2019.
Input into Betel is given by 12 people who are WEC missionaries (2019: 12). Their support comes from churches and individuals and is channelled to them via WEC International.

	2020 Total £	2019 Total £
Wages and Salaries	**120,042**	94,251
Social Security	**6,777**	4,970

24 Control of the Charity

Control of the charity is vested in the trustees.

25 Contingent Liabilities

There are no contingent liabilities.

26 Post Balance Sheet Events

Work is ongoing at the new headquarters property located in the Aston area of Birmingham which will operate as a multi-purpose site: namely, as the Betel of Britain national administrative offices, as Betel Birmingham's church, and for the creation of additional social enterprises areas, including a restaurant, online cake shop, catering, beauty salon, as well as a conference/performing arts area for hire. As of June 2021, Betel has received specific donations and grants for the headquarters totalling £2,568,200. We were able to open a general meeting area early in the year, and it has been used within Covid-19 guidelines for church meetings. We anticipate opening the restaurant, performing arts area and administrative offices in late summer 2021, and we continue to seek donations to complete the conversion of the warehouse building into our multi-purpose site.

The Rising Café at the Coventry Cathedral was closed in March 2020 due to renovations the Cathedral was making to the property. The Cathedral wanted the café to return when renovations were finished around March 2021. However, due to major damage to the café area during renovations, Betel will not be re-opening the café in Coventry.

After the Nottingham centre obtained permission to build a new men's house on their main property in October 2019, significant donations (including associated gift aid tax reclaimed) totalling £344,300 were received in 2020 to begin the construction project. An additional £687,500 in donations and grants have been received in 2021, and the property is well on the way to completion without additional financing.

In April 2021, the directors of the Birmingham centre identified a care home property under auction for use as a residence for our recovering women. We obtained an agreement to purchase the property before going to auction and completed the purchase in May 2021 using equity in existing HSBC property mortgages to finance it.

27 Statement of Financial Activities, year ended 31st December 2020, by Centre

	Birmingham £	Nottingham £	Derby £	Manchester £	Hexham £	Motherwell £	Central £	2020 £	2019 £
Incoming Resources									
Incoming resources from generated funds									
Voluntary Income									
Donations	2,441,297	646,491	230,892	144,560	161,868	53,206	-	**3,678,314**	1,364,772
Activities for generating funds	58,153	31,518	57,866	30,017	8,300	10,162	-	**196,016**	568,523
Incoming resources from charitable activities									
Shop Income	406,763	215,370	287,388	111,568	217,301	1,279	-	**1,239,669**	1,415,157
Other Therapeutic Work	430,602	461,948	515,110	147,522	243,881	156,451	-	**1,955,514**	2,078,092
Total incoming resources from generated funds and charitable activities	3,336,815	1,355,327	1,091,256	433,667	631,350	221,098	-	**7,069,513**	5,426,544
Investment Income	674	45	236	74	41	10	-	**1,080**	1,298
Other Incoming Resources	63,618	78,836	70,676	31,561	78,711	1,422	-	**324,824**	191,988
Total Incoming Resources	3,401,107	1,434,208	1,162,168	465,302	710,102	222,530	-	**7,395,417**	5,619,830
Resources Expended									
Cost of generating funds									
Fundraising and Publicity	28,999	7,050	4,791	2,814	3,458	2,096	-	**49,208**	74,054
Charitable Expenditure									
Grants Payable*	26,494	18,714	28,739	9,559	16,153	5,838	119,890	**225,387**	286,663
Shop Expenditure	384,173	177,807	330,196	129,417	170,560	6,436	-	**1,198,589**	1,531,125
Other Therapeutic Work	234,157	212,760	268,457	100,052	159,953	53,560	-	**1,028,939**	1,176,040
Centre Expenses	709,767	451,314	246,822	128,115	222,257	137,503	-	**1,895,778**	2,256,732
Governance Costs	10,452	4,844	3,936	3,558	2,632	2,001	-	**27,423**	27,338
Total Charitable Expenditure	1,365,043	865,439	878,150	370,701	571,555	205,338	119,890	**4,376,116**	5,277,898
Total Resources Expended	1,394,042	872,489	882,941	373,515	575,013	207,434	119,890	**4,425,324**	5,351,952
Net Income for the year before transfers	2,007,065	561,719	279,227	91,787	135,089	15,096	(119,890)	**2,970,093**	267,878
Central Office Transfers	(19,422)	3,122	(46,785)	(17,028)	(28,848)	(10,929)	119,890	-	-
Net Income after central office transfers	**1,987,643**	**564,841**	**232,442**	**74,759**	**106,241**	**4,167**	-	**2,970,093**	267,878

*** for Centres: Grants payable are Gifts to Individuals. *for Central: Grants Payable are gifts to support organisations with similar aims as Betel. (e.g. Betel in India)**

Central Office Transfers are to/from a 'Central' pool - negative figures are contributions to this pool, positive figures are withdrawals from. Nothing is left in this central pool at year end.

28 Balance Sheet at 31st December 2020, By Centre

	Birmingham £	Nottingham £	Derby £	Manchester £	Hexham £	Motherwell £	2020 £	2019 £
Fixed Assets								
Tangible Assets	5,930,924	1,865,784	1,056,631	574,106	387,057	901,165	**10,715,667**	7,793,454
Intangible Assets	667	-	-	-	-	-	**667**	-
	5,931,591	1,865,784	1,056,631	574,106	387,057	901,165	**10,716,334**	7,793,454
Current Assets								
Stocks	58,245	68,891	56,844	8,300	102,923	192	**295,395**	297,840
Debtors	126,120	46,732	38,958	35,048	35,393	3,149	**285,400**	288,652
Cash at Bank and in Hand	412,080	395,630	287,780	144,062	68,693	23,375	**1,331,620**	951,491
	596,445	511,253	383,582	187,410	207,009	26,716	**1,912,415**	1,537,983
Creditors: amounts falling due within one year	705,831	200,983	52,208	35,578	81,383	74,216	**1,150,199**	677,767
Net Current Assets	(109,386)	310,270	331,374	151,832	125,626	(47,500)	**762,216**	860,216
Total Assets less Current Liabilities	5,822,205	2,176,054	1,388,005	725,938	512,683	853,665	**11,478,550**	8,653,670
Creditors: amounts falling due after more than one year	1,747,870	1,293,349	471,764	-	238,782	514,345	**4,266,110**	4,411,323
Net Assets	**4,074,335**	**882,705**	**916,241**	**725,938**	**273,901**	**339,320**	**7,212,440**	4,242,347
Funds								
Unrestricted Funds	4,100,647	691,790	916,241	700,656	273,901	338,220	**7,021,455**	4,138,757
Restricted Funds	(26,312)	190,915	-	25,282	-	1,100	**190,985**	103,590
Total Funds	**4,074,335**	**882,705**	**916,241**	**725,938**	**273,901**	**339,320**	**7,212,440**	4,242,347