

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:

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Birmingham
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Trustees: Kent Martin
Elliott Tepper
Mary Alice Martin
John Bagg
Rachel Hickson
Yvonne Mosquito
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Secretary: Karen Shirazi

Senior Staff: Kent and Mary Alice Martin
The Regional Managers of Birmingham, Derby, Manchester, Motherwell, Nottingham,
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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 three 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 whilst 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."



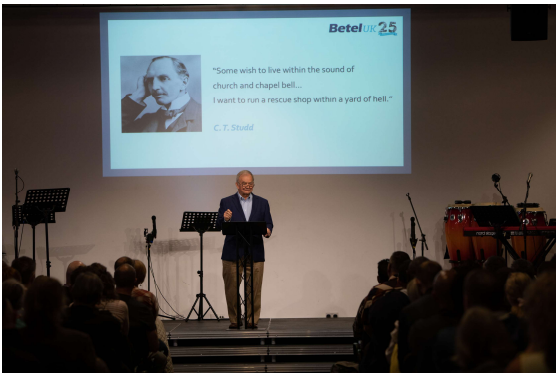
Betel UK Centre Directors and Pastors



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



**John Crabtree OBE,
Lord Lieutenant of the West Midlands
at Betel UK's 25th 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



Betel UK:
Outcome evaluation and
economic analysis
Final report
Just Economics
April 2022

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 key 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

A handwritten signature in black ink, reading "Kent Martin". The signature is written in a cursive, flowing style.

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, 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

Cost	Freehold Land & Buildings £	Long-term Leasehold Improvements £	Short-term Leasehold Improvements £	Equipment £	Furniture Fixtures & Fittings £	Motor Vehicles £	Total £
At 1 st 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 31 st December 2021	13,191,762	119,035	1,000	505,341	338,307	750,510	14,905,955
Depreciation							
At 1 st 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 31 st December 2021	985,856	55,069	1,000	217,750	120,858	415,039	1,795,572
Net Book Value							
At 31 st December 2021	12,205,906	63,966	0	287,591	217,449	335,471	13,110,383
At 31 st 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 1 st January and 31 st December 2021		30,474
Amortisation		
At 1 st January 2021	29,807	
Charge for the Year: Presenter Software	166	
At 31 st 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 31 st 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 1 st January 2021 £	Incoming £	Outgoing £	Transfers £	At 31 st 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 Vehicles	-	11,000	-	-	11,000
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:

	<u>Land & Buildings and Vehicle Leases</u>	<u>Terms</u>	<u>Break Clause</u>	<u>Rent per Annum</u> £	<u>Total Lease Commitment</u> £
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:					<u>2,090,500</u>

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

	Birmingham £	Anchor Point £	Nottingham £	Derby £	Manchester £	Hexham £	Motherwell £	Central £	2021 £	2020 £
Incoming Resources										
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