

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

Trustees: Kent Martin
Elliott Tepper
Mary Alice Martin
John Bagg
Rachel Hickson
Yvonne Mosquito
Paul Reid

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
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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 *Anchor 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
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.

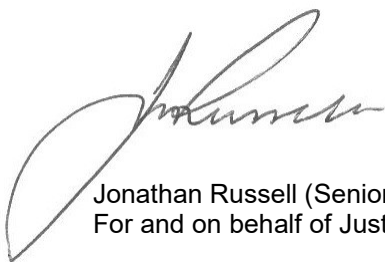
Whilst considering how our audit work addressed the detection of irregularities, we also consider the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

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		<u>-</u>		<u>167</u>
			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		<u>375,748</u>	
			1,471,719		942,716
Creditors: amounts falling due within one year	16	630,733		<u>642,750</u>	
Net Current Assets			<u>840,986</u>		<u>299,966</u>
Total Assets less Current Liabilities			16,652,762		15,999,556
Creditors: amounts falling due after more than one year	17		<u>3,964,482</u>		<u>4,148,604</u>
Net Assets	18		<u>12,688,280</u>		<u>11,850,952</u>
Funds					
Unrestricted Funds			12,420,075		11,744,465
Restricted Funds	19		<u>268,205</u>		<u>106,487</u>
Total Funds			<u>12,688,280</u>		<u>11,850,952</u>

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

	Freehold Land & Buildings £	Long-term Leasehold Improvements £	Short-term Leasehold Improvements £	Equipment £	Furniture Fixtures & Fittings £	Motor Vehicles £	Total £
Cost							
At 1 st 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 31 st December 2024	16,444,496	288,467	-	601,314	594,997	867,030	18,796,304
Depreciation							
At 1 st 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 31 st December 2024	1,795,525	64,790	-	366,260	244,754	513,199	2,984,528
Net Book Value							
At 31 st December 2024	14,648,971	223,677	-	235,054	350,243	353,831	15,811,776
At 31 st 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 1 st January and 31 st December 2024		30,474
Amortisation		
At 1 st January 2024	30,307	
Charge for the Year: Presenter Software	167	
At 31 st 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 31 st 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 1 st January 2024 £	Incoming £	Outgoing £	Transfers £	At 31 st 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 1 st January 2024 £	Incoming £	Outgoing £	Transfers £	At 31 st 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:

	<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, 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	2023
	Total	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	2023
	Total	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

	Birmingham £	Anchor Point £	Nottingham £	Derby £	Manchester £	Hexham £	Motherwell £	Central £	2024 £	2023 £
Incoming Resources										
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