

The Beth Johnson Foundation

REPORT AND FINANCIAL STATEMENTS

31 December 2020

**Registered Charity No. 1122401
Company Registration No. 06454378**

The Beth Johnson Foundation

CONTENTS

REFERENCE AND ADMINISTRATIVE INFORMATION	1
TRUSTEES' ANNUAL REPORT	2
STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS	12
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE BETH JOHNSON FOUNDATION	13
STATEMENT OF FINANCIAL ACTIVITIES	15
BALANCE SHEET	16
STATEMENT OF CASH FLOWS	17
ACCOUNTING POLICIES	18
CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES	21
NOTES TO THE FINANCIAL STATEMENTS	22

The Beth Johnson Foundation

REFERENCE AND ADMINISTRATIVE INFORMATION

TRUSTEES

Ziv Amir
Mike Cheshire
Jane Jervis
Nick Maslen
Sarah McWilliams
Michael Murray
Paul Riddell

COMPANY SECRETARY

Brian Davison

REGISTERED OFFICE

Parkfield House
64 Princes Road
Hartshill
Stoke-on-Trent
Staffordshire
ST4 7JL

BANKERS

Unity Trust Bank
Four Brindleyplace
Birmingham
B1 2JB

NatWest Bank plc
1 Upper Market Square
Hanley
Stoke-on-Trent
ST1 1QA

SOLICITORS

Myers & Co
33-43 Price Street
Burslem
Stoke-on-Trent
ST6 4EN

INDEPENDENT EXAMINER

Karen Staley
Geens Limited
68 Liverpool Road
Stoke-on-Trent
ST4 1BG

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Reference and Administration

The Beth Johnson Foundation is registered charity number 1122401, company registration number 06454378, registered in England, with registered office at Parkfield House, 64 Princes Road, Hartshill, Stoke-on-Trent, ST4 7JL.

The Trustees' Annual Report relates to the year ended 31st December 2020.

The Trustees, who are also directors, and who served during the year and since the year end, are as follows:

Ziv Amir – Chair
Mike Cheshire
Jane Jervis (appointed 23 July 2020)
Nick Maslen
Sarah McWilliams – Vice Chair
Michael Murray
Lorna Paterson (resigned 20 February 2020)
Susan Read (resigned 20 February 2020)
Paul Riddell

Other officers who served during the year and since the year end, are as follows:

Company Secretary
Brian Davison

In 2020, from 1/3/20 onwards, the day to day management of the company was overseen by the CEO Susan Read. Between 1/1/20 and 29/2/20 the day to day management of the company was overseen by the joint interim coordinators Lynne Wealleans and Brian Davison.

Governing document

The organisation is a charitable company, limited by guarantee (company number 06454378 charitable number 1122401) incorporated on 14 December 2007. The members of the company are the directors.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The Trustees, who act as directors for the purposes of company law, present their report along with the financial statements of the charity for the year ended 31 December 2020.

Recruitment and appointment of Trustees

The charity advertises nationally through the media and appropriate e-newsletters when vacancies arise for Trustees. Advertisements provide clear information on the roles and responsibilities of Trustees and are targeted to recruit people from specific backgrounds to ensure an appropriate balance of skills across the Board. Selection is by formal written application and interview by a selection panel of Trustees who then recommend appointment to the full Board.

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

Trustees are appointed for a period of three years. At the end of this period they may be reappointed but no trustee may serve more than three consecutive terms of three years, after which period they may not be reappointed within a period of two years of retirement.

Trustee induction and training

All new Trustees are invited to attend an induction day where they are familiarised with the Charity, the context in which it works and its programmes. They are given copies of previous minutes and the main documents which set out the operational framework of the charity including the Memorandum and Articles of Association.

A dedicated private storage area, which all Trustees have access to, provides access to a library of all relevant resources, policies, previous minutes and relevant Charity Commission Publications.

In addition all Trustees are encouraged to attend internal training and strategy days and such external training as they feel is relevant.

Organisational structure

The Foundation has a Board of Directors who meet four times per year and are responsible for the strategic direction of the Charity. The senior staff attend Board meetings. The senior staff have no voting rights.

Day to day responsibility for the management of the Foundation rests with the Chief Executive Officer (previously joint Interim Coordinators) who is responsible for the delivery of all programmes and the achievement of agreed targets and objectives.

Programme and project coordinators are responsible for the achievement of agreed specific targets within their areas of accountability. Individual staff supervisions and an annual appraisal scheme ensure that staff continue to develop and work in line with good practice and all staff have access to external training and development.

The staffing structure, pay and remuneration of all staff and thus the structure, pay and remuneration of the senior management team are determined by the board through discussion at the board sub-committee AFRHRR (audit, finance, risk, human resources and remuneration) meetings and ratification at the main board meeting.

Risk Management

The trustees have identified three key areas of risk and actions to mitigate these risks as follows:

1. Staff – Risks: the organisational structure is ineffective; loss of key staff. Mitigations: a new staff structure has been developed; key person insurance, documented procedures, regular team meetings, supervision and appraisal procedures, three month notice periods where appropriate.
2. Funding – Risks: failure to gain funding for an existing area to continue; competition leads to loss of influence; risk of underfunding; endowment trustees may change their view on best use of endowment funds. Mitigations: business plan, matching income and expenditure, reputation in field; involved in policy influence and national groups, communications group and strategic plan in place; regular review of funding opportunities, protocols devised to ensure bids contribute to core costs and external funding consultant in place; the board continue to cultivate relationships with the endowment trustees to maintain confidence in the value of the work being undertaken.
3. Government policy – Risks: adverse change in government policy. Mitigation: membership of NCVO, CFDP, strategic groups etc to keep up to date with proposed changes, close monitoring of proposed legislation, match income and expenditure.

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

The Board has conducted a regular review of the major risks to which the charity is exposed. The Risk Register is a permanently "live" document which can be accessed and commented on by all trustees, at any time, through the Dropbox facility. A log of approved changes is kept.

Partnership arrangements

The charity is engaged in partnerships at a broad number of levels that include:

- | | |
|-----------|--|
| European: | e.g. EMIL, the European Map of Intergenerational Learning |
| National: | e.g. Working for and with Government Departments across the United Kingdom. In addition we have collaborations with a significant number of national partners such as RSVP-CSV and the National Youth Agency. |
| Local: | We support and collaborate with many hundreds of Voluntary and Community Organisations, Local Authorities, CCGs etc particularly through our running of our intergenerational infrastructure programmes, our National Advocacy Support Programme and Seminar and Conference participation. |

OBJECTIVES AND ACHIEVEMENTS

The purpose of the Foundation is to stimulate and facilitate change which enhances the quality of life for older people and their experience of the ageing process. It seeks to achieve this by undertaking research projects, programmes and partnerships that improve the understanding and practice of practitioners and policy makers.

The criteria for measures of success in any reporting period are: on a macro-level – the creation of a surplus in the forthcoming accounting period (further details are provided in the fundraising and financial review sections), and, on a micro(project)-level – the delivery of the outcomes and outputs embodied by the project agreements.

The future direction of the charity is outlined in the Strategic Objectives section of the Achievements and Performance section. It is not envisaged at this stage that a radical restructure of the charity will be required to achieve these objectives rather that any re-emphasis in the field in general will be absorbed by organic development.

Public Benefit

In undertaking our work the Trustees have taken due regard of the Charity Commission guidance on public benefit. All of our work either has a direct impact to the benefit of older people, for example:

- Provision of advocacy for people with dementia
- Supporting people into employment, training or volunteering.

Has a secondary impact, for example:

- Training professionals and volunteers who work directly with older people
- Providing advice, guidance and resources to improve the practice of people working with older people
- Benefitting older people in the community through encouraging understanding and cooperation between generations
- Administering small grants programmes and support to community groups in Northern Ireland.

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

Or has an impact at policy level, for example:

- Acting as expert advisors to Government departments to improve opportunities, funding and policy frameworks to promote opportunities for older people
- Providing national information resources and guidance.

Investment

Aside from retaining a prudent amount in reserves each year the majority of the Charity's funds are to be spent in the short term on operational activities. Currently the decision has been made that those funds that are available will be held in bank deposit accounts. This strategy is under constant review by the Board.

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

ACHIEVEMENTS AND PERFORMANCE

2020 Annual Retrospective

The Foundation continued to deliver excellent programmes in 2020 including some specifically in the domain of research. They delivered real and significant benefits to our target audience and beyond.

The six strategic objectives of the Foundation were agreed as:

1. We will continue to reflect the views of older people and develop positive ageing and intergenerational programmes that innovate and demonstrate good practice.

Linking Generations Northern Ireland

The Covid-19 pandemic has caused so much disruption to personal and working life across the world. Linking Generations work has been very challenging with the message being to keep generations apart and also lockdown restrictions cutting face to face contact in community completely. Funders have been very understanding and recognised that ever changing restrictions resulted in plans be disrupted, some over and over again. LGNI have missed providing face to face interaction between generations since March 2020 but have been innovative throughout this period with all of their projects utilizing digital technology and new ways of working.

EngAGE Together

This 3.5 year project began in April 2018 with funding of £305,000 from The Public Health Agency NI and The National Lottery Community Fund UK Portfolio. The funding is to support LGNI to build an intergenerational infrastructure across NI through the development of 11 local networks, 1 international and recruiting members. At the end of 2020 LGNI networks had 531 members signed up to their own council areas with an allocated LGNI staff member for each area. LGNI activities as part of their coordination of the networks involves hosting of network meetings, intergenerational advice & support, development and delivery of an accredited training programme and small grants opportunities. LGNI also use staff time in this project to build new partnerships and models of working that can be scaled up and implemented by others. The outcomes based approach reflected in this work is used by LGNI to influence local and central government policies and strategies particularly Active Ageing & Age friendly, Health & social care and Education. Key successes in 2020 included hosting of well attended network meetings face to face and via Zoom, creation of an Intergenerational lockdown activity pack, supporting the development of an intergenerational Pen Pals scheme, Christmas social media campaign, All Ages April grants scheme (grantees adapted activity in line with Covid-19 guidance), development and piloting of training programme, involvement in the Techies in Residence programme and joining forces with UK partners to plan National IG Week 2021.

PHA Slippage Funding

As an extension to the PHA funding as part of EngAGE together LGNI accessed some slippage funding to undertake research into the contribution of intergenerational approaches to educational outcomes.

Arts for Older People Programme ACNI

LGNI accessed funding through this programme for 2019/20 to connect older people in day care settings with school children to take part in arts activities together. Due to run from January 2020-June 2020 the project was a victim of Covid-19 disruption and although redesigned to fit with restrictions involving arts swapping between schools and older people at home via posted self-complete art packs it is now on hold with lockdown and the schools closures and will recommence as soon as it is safe to do so.

Get Togethers

LGNI are one of a range of partners across the UK working on the Get Togethers Project led by the Food for Life team within the Soil Association. The 4 year project ending in 2022 promotes the importance of bringing generations together through food and LGNI's role is to share information on Get Togethers activities and campaigns with their networks, deliver information workshops and deliver a small grants programme. As face to face connection has not been able to take place on this project during 2020 LGNI is piloting a 'Virtual Get Togethers' idea utilising the support from their Techies in Residence partners.

Community New Needs Fund

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

LGNI accessed funding from this Covid-19 response fund in summer 2020 to help support the redevelopment of their website to assist with reaching their supporters and members, social media support and printing and distribution costs for their Intergenerational lockdown activity pack.

Cancer Support

The Cancer Support Programme (CaSP) launched in December 2017 and was a free, community-based service that supported adults in Staffordshire who were affected by cancer. It was developed using the learning from two previously successful BJF projects: Staffordshire Cancer Advocacy and Support Programme and Staffordshire Cancer Lifestyle.

The service provided a team of experienced Linkworkers and volunteers who supported people from the point of diagnosis through treatment to living with and beyond cancer. Referrals were accepted for the person with the diagnosis, their carer, family or friends – anyone who was impacted by their diagnosis. Support was provided on a one to one basis; face to face at the client's home or a place of their choosing, or via telephone. A Holistic Needs Assessment was used as a tool to help clients to identify and prioritise issues that were important to them and to tailor individual support, helping them find solutions while feeling supported and in control.

The service aimed to help those affected by cancer to improve their overall wellbeing and quality of life by using a person-centred approach addressing practical issues, providing low-level emotional support and helping people to access social and lifestyle interventions which enable people to have more control over their lives.

CaSP supported clients to:

- Self-assess their concerns and feelings (physical, practical, family/relationship, emotional, spiritual/religious, lifestyle or information needs)
- Enable individuals to set and work towards personal goals
- Explore and define what is important to them
- Identify the local activities and resources they need
- To engage with these services

Unfortunately, service provision was impacted by the Covid 19 restrictions that were introduced in March, and although we were able to continue to provide support for people via telephone calls or via virtual methods, face to face visits were not possible. The service was closed on July 31st 2020 as we were unable to secure further funding.

However, in the first half of the year, CaSP supported 156 individuals (35 brief/low level interventions via a single face to face contact or telephone conversation etc. and 121 clients requiring ongoing support) and Linkworkers carried out 313 interactions, providing a total of 684 hours support for these clients.

Referrals came into the service from a variety of sources, most were self-referrals – 40% and from secondary care providers such as clinical nurse specialists – 29%. The 4 main diagnosis of our clients were: Upper GI – 24%, Urological – 15%, Breast – 13% and Lung – 12%. Their journey stages at point of referral were Palliative – 45%, Undergoing treatment – 23%, Newly Diagnosed – 17% and Post-treatment – 15%.

Any clients needing support past the closure of the project have been signposted to local services where possible or have been re-directed to national cancer charities.

Dementia Advocacy

The Beth Johnson Foundation have been providing Dementia advocacy since 1998 and it continues to offer a high standard of dementia advocacy. However, with the advent of COVID 19 the project has had to change methods of providing dementia advocacy. Face to Face visits have been curtailed resulting in many instances where possible, advocacy has been provided virtually. Bearing in mind the client group the project supports who in many cases are at an advanced stage of their dementia virtual advocacy is not an option, resulting in the project contacting friends, family and referrers. The project recognises that this is not the preferred option but acknowledges it is often the only practical method available to enable the advocate to understand issues the client may have.

The aims of the project continue to be the same:

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

- To provide specialist advocacy to support people with dementia at key times of transition, and change.
- To ensure a person living with dementia has a voice that is heard.
- Take actions to help people say what they want, secure their rights, represent their interests and obtain services they need.
- Work in partnership with people they are involved with and take their side.
- Promotes social inclusion, equality and social justice.

The Dementia Advocacy Peer Support group (DAPS) facilitated by the project continues to flourish and indeed during COVID 19 group membership has grown. During this period the DAPS group have met weekly via Zoom where possible. Members not able to Zoom have received weekly telephone calls and letters from other members. The Bookmark produced last year by DAPS has been widely distributed going as far as the US.

Work on the DEEP enquirers project is almost complete currently it is with the Researcher who has agreed to analysis and write a short report ready for a launch in March 2021.

We were successful in a small funding application with DEEP relating to looking at the Pros and Cons of living with dementia during COVID 19. This work will start in the early part of this year.

Methodist Homes

BJF has been commissioned to evaluate a partnership project between Methodist Homes and Father Hudson's. The project aims to reduce social isolation and loneliness affecting older people in Stoke and North Staffordshire. The evaluation aims to measure the impact of project delivery amongst clients and volunteers and to evaluate the success of the partnership element of the project.

The evaluation will run from 2018 to 2021.

The Patient Information and Education Project (PIER)

This is a joint initiative with the Haywood Foundation (a local charity dedicated to improving the wellbeing of people with arthritis and related conditions) working on a number of initiatives to promote health and wellbeing for local people, based in the outpatients' area of the Haywood Hospital in Stoke-on-Trent. We provide information and guidance on issues faced by people with arthritis and associated conditions. Through the Haywood Hospital Patient User Group (HUG), we also work closely with the National Arthritis and Musculoskeletal Alliance (ARMA) and bring together various patient organisations to ensure the best possible care for all people with arthritis and related conditions. We work to represent as many patients as we can, to ensure that everyone's views help to shape the way services for patients are best delivered. As part of this project we also encourage patient engagement through a range of activities, including ceramic flower-making workshops on the wards, gentle chair-based activity in the outpatients department, and interactive professional contemporary dance sessions, as well as other activities.

Social Prescribing

The role is to connect people to their community, empower people to engage in support that will better their lives, actively encourage people to embrace positive change and embed those changes to enable a person to live a happy, healthier and more fulfilled life.

The idea behind social prescribing is to help people/patients have more control over their own health and wellbeing and support them find ways to improve how they feel via pathways that suit them. It can enable people to feel more in control and part of their community.

Community spirit has become stronger and many have been willing to give a helping hand to those in need.

Healthy Generations

The Healthy Generations Project is funded by the National Lottery community fund and is available for people aged 50+ throughout Stoke-on-Trent, North Staffordshire (NS) and Staffordshire Moorlands (SM). The project started in January 2019 and runs until the end of December 2021

Healthy Generations brings together both young and old, helping people to use digital technology to learn new ways to improve their health and wellbeing, giving them more ways to find information and try new

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

things that can help them enjoy a great quality of life. Younger volunteers support to achieve this by using their Tech - Buddy Skills. The project has recruited a total of 13 volunteers to date, with 10 remaining active during the pandemic, and during 2020 they have provided 370 hours support.

Until Covid restrictions were introduced, we delivered positive ageing and digital technology workshop sessions in community venues across Stoke-on-Trent. Uptake was good, and we were able to provide 287 participation slots through our programme of activities.

Since March, we have re-developed the Health and Wellbeing sessions to enable them to be delivered over the video platform 'Zoom' as a rolling programme of sessions covering 5 topics: Emotional Wellbeing, Physical Wellbeing, Diet & Nutrition, Art and Wellbeing and Digital Skills. Each topic is delivered over a 3 week period, giving participants time to fully engage and achieve their goals, and uptake has been positive; 51 participation slots have been attended across the topics, and 90% of participants report that they felt that the sessions had improved their overall health and wellbeing and reduced their isolation.

Running alongside these sessions are regular weekly zoom sessions. These have been adapted to fit the needs of the participants but have included:

- Jon's Jukebox – music social group
- Chill out Tuesday - social support group
- Maggie's Poetry Moments - poetry for wellbeing
- Art for All - art social Group
- Digital Tech Support sessions

A total of 117 of these sessions have been held, and offering this support option has resulted in 65 people attending 512 participation slots.

These sessions also led to the production of the '*Covid 19 Survival Cook Book & Other Stories*' - a collection of conversations, recipes and poems, thoughts and dilemmas.

In addition to this, the team have offered 'Telephone Lifestyle Support' service calls to individuals who are lonely and isolated. Referrals for this service came from the Local Authority at the start of lockdown and helped us to achieve our aim of working alongside S-o-T Adult Social Care. To date we have had 37 referrals, and while the majority of these are for telephone support due to isolation and loneliness, they have included those who have required technical support to set up: WhatsApp, Facebook, Email Access, Zoom accounts and helping with difficulties accessing Zoom sessions.

Future plans for 2021, under current regulations, shall remain fully digital and by telephone as necessary. Activities will continue to be delivered over zoom and outreach work will be via email/telephone. We have expanded our catchment area to include NS & SM's, and will continue to promote our services in innovative ways to try and reach as wide an audience as possible; we manage a dedicated Healthy Generations social media account and also accesses BJB Facebook and Twitter accounts when appropriate.

Bereavement Help Points

In response to the Covid-19 pandemic BJB applied for and were awarded 6 months funding by the National Lottery Community Fund to establish the Bereavement Help Points Project which was based on a social model of support developed by St Giles Hospice in Lichfield.

The introduction of lockdowns and restrictions during the pandemic impacted the usual rituals of death and dying, some people have not been able to be with loved ones at their end of life, have had to arrange funerals with limited mourners and have been grieving in isolation.

These restrictions have had a potentially significant and lasting impact on those who have experienced bereavement. This has affected people of all ages but particularly older people who are more likely to have lost someone close within their age group, may have limited social contacts generally, and may have been subject to more restrictive social distancing or shielding due to their age and/or health needs.

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

Bereavement Help Points offer support to people age 50+ living in Stoke-on-Trent / North Staffordshire who have experienced bereavement, either during or prior to the Covid 19 period. The project has two part-time staff, Project Lead and Volunteer Co-ordinator, and is supported by seven active volunteers.

Weekly online groups have been taking place since September 2020 and continue to provide a safe space for people to talk about their experience and meet others in a similar situation. Due to some concerns about joining online groups, since November volunteers have also offered befriending telephone support to people who have been bereaved.

We are currently exploring funding opportunities to develop and expand the project into a second phase in 2021.

Summary

In summary, all the projects listed above can be considered to have achieved the objectives set for them both within the terms of the individual project targets set by contractors or funders and within the context of the charity's over-arching objectives.

2. We will develop strategic and productive partnerships and relationships

European Certificate of Intergenerational Learning (ECIL)

ECIL was developed with 4 partners of the Beth Johnson Foundation in EMIL in 2012 > 2014. The original project, financed by the European Commission (program Leonardo da Vinci, Transfer of innovations) piloted a collection of intergenerational life-long learning training approaches developed in the UK with a number of partners across Europe.

European Map of Intergenerational Learning (EMIL)

EMIL continues to generate interest in, and for, intergenerational learning throughout Europe through its membership and circulation of news and events. EMIL attracts interest as a possible dissemination partner for future projects and one of the leading experts in the field of Intergenerational Practice and Intergenerational Learning.

3. We will develop our identity and increase our influence, role and reputation

Future Strategy

The focus for the Foundation in the coming period will be in the following key areas: developing life transitions thinking and services, and, research, policy & influencing the ageing agenda locally, nationally and internationally.

We will continue to deliver projects (as detailed above) in fulfilment of our over-arching objectives and promote our publications.

4. We will secure our future through developing our financial and staff capacity

PQASSO

The Foundation has achieved this quality mark and its enhancements which are accepted by the Charity Commission as a hallmark of a good charity. Achieving this was a strategic step necessary to give potential partners and funders confidence that the Foundation is a well-run charity.

2020 Fundraising Review

Overall restricted fund turnover for 2020 was approximately 88% of that of 2019 – largely as a result of the cessation of the Cancer Support project at the end of July. 2021 will be an increasingly tough funding environment for future projects. It is therefore essential that the charity bids for, and wins, new work and continues to diversify income streams through tendering and partnership working.

5. We will diversify income streams through tendering for new work and seeking opportunities in allied fields

Promotion, Tendering and Fundraising

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

We will seek to continue to develop these areas in-house and also through the utilisation of expert resources in each category. Promotional work, tendering and fund-raising will be via in-house expertise.

6. We will diversify our services geographically thus maximizing our knowledge base, impact and income

Expansion of Delivery

We will seek to continue to broaden our geographical base through the expansion of successful projects into new areas. We will also be aiming to inform and direct best practice in the field.

Summary

In summary, the charity continues to fulfil its objectives through the successful delivery of the wide range of projects detailed above.

FINANCIAL REVIEW

A small deficit in 2020 was offset by a reclassification of deferred income (originally set aside for building repairs) into unrestricted income. The result being the strongest balance sheet the charity has had. The target, therefore, for 2021 is to maintain that strong position by achieving at least break even in 2021 through ensuring a full order book for the year is in place as early as possible.

Company structure continues to be designed with the aim of ensuring future costs match to income streams and this is reflected in the budget for 2021. (The cost base at the start of 2021 remains that that was in place at the end of 2020.)

Reserves policy

The Board has examined the charity's requirements for reserves in the light of the key risks to the organisation. Given the charity's exposure to the uncertainties of grant funding, the principle risk in this regard is a situation where income falls and a deficit needs to be financed until such time as new finance sources can be secured and/or costs can be reduced.

The Board has therefore established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the 'free reserves') and after any known, required, designations, held by the charity, should represent the maximum deficit the Trustees believe it is likely could be incurred.

As indicated these reserves would be needed to meet working capital requirements should there be a significant reduction in income. The Board are confident that at such a level they would be able to continue the activities of the charity in the event of a significant short term reduction in funding. The aspiration of the Board is to achieve a reserve level equivalent to three months' worth of staff salaries. Such a level would accommodate both shorter durations of notice required and any redundancy costs.

This level was thus set, and has been retained, at £141,173. As at the Balance Sheet date the level of free reserves is £144,917 (2019: £129,368). (See note 11 for further detail.) The charity aims to maintain (or increase) the target reserve level through the generation of surpluses in the next five years.

Approved by the Trustees and signed on their behalf by:


Ziv Amir
Chair

24 March 2021

The Beth Johnson Foundation

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

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

Company law requires the Trustees to prepare financial statements for each financial year 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, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Beth Johnson Foundation

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BETH JOHNSON FOUNDATION

For the year ended 31 December 2020

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Beth Johnson Foundation

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BETH JOHNSON FOUNDATION (continued)

For the year ended 31 December 2020

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Karen Staley

Address: Geens Limited
68 Liverpool Road
Stoke on Trent
ST4 1BG

Date:

24 March 2021

The Beth Johnson Foundation

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and endowments from:							
Donations and legacies		97,012	0	97,012	326,997	0	326,997
Charitable activities		0	455,959	455,959	0	515,349	515,349
Other trading activities		1,560	0	1,560	510	0	510
Investments		834	0	834	488	0	488
Total	1	99,406	455,959	555,365	328,004	515,349	843,353
Expenditure on:							
Raising funds		4,107	0	4,107	3,169	0	3,169
Charitable activities		60,526	455,959	516,485	50,820	515,755	566,575
Total	2	64,633	455,959	520,592	53,989	515,755	569,744
Net income/(expenditure)		34,773	0	34,773	274,015	-406	273,609
Transfers between funds	11	0	0	0	-406	406	0
Net movement in funds		34,773	0	34,773	273,609	0	273,609
Reconciliation of funds:							
Total funds brought forward	11	382,306	0	382,306	108,697	0	108,697
Total funds carried forward	11	417,079	0	417,079	382,306	0	382,306

The incoming resources and resources expended derive from continuing operations

The Beth Johnson Foundation

BALANCE SHEET

For the year ended 31 December 2020

	Note	2020 £	2019 £
Fixed assets:			
Tangible assets	6	272,162	252,938
Total fixed assets		<u>272,162</u>	<u>252,938</u>
Current assets:			
Debtors	7	7,155	38,070
Cash at bank and in hand		292,139	213,264
Total current assets		<u>299,294</u>	<u>251,334</u>
Liabilities:			
Creditors: amounts falling due within one year	8	154,377	121,966
Net current assets or liabilities		<u>144,917</u>	<u>129,368</u>
Total assets less current liabilities		<u>417,079</u>	<u>382,306</u>
Total net assets or liabilities		<u>417,079</u>	<u>382,306</u>
The funds of the charity:			
Restricted income funds	11	0	0
		0	0
Unrestricted funds:	11		
Designated funds		272,162	252,938
General fund		144,917	129,368
Total unrestricted funds		<u>417,079</u>	<u>382,306</u>
Total charity funds		<u>417,079</u>	<u>382,306</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

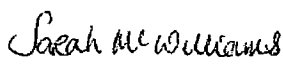
The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements on pages 15 to 30 were approved by the Board and authorised for issue on 24 March 2021.

They were signed on its behalf by:


Ziv Amir
Chair


Sarah McWilliams
Vice Chair

Registered Charity No
Company Registration No

1122401
06454378

The Beth Johnson Foundation
STATEMENT OF CASH FLOWS
For the year ended 31 December 2020

	Note	2020 £	2019 £
Cash flow from operating activities:			
Net cash provided by/(used in) operating activities	14	78,041	86,223
Cash flow from investing activities:			
Interest received		834	488
Net cash provided by investing activities		<u>834</u>	<u>488</u>
Change in cash and cash equivalents in the reporting period		78,875	86,711
Cash and cash equivalents at the beginning of the reporting period		213,264	126,553
Cash and cash equivalents at the end of the reporting period	15	<u>292,139</u>	<u>213,264</u>

The Beth Johnson Foundation

ACCOUNTING POLICIES

for the year ended 31 December 2020

BASIS OF PREPARATION

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The Beth Johnson Foundation 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.

The financial statements are prepared in Sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

COMPANY STATUS

The charity is a company limited by guarantee registered in England. The registered office of the company is Parkfield House, 64 Princes Road, Hartshill, Stoke-on-Trent, Staffordshire, ST4 7JL. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability of the members, as set out in the Memorandum of Association of the company, is as follows:

"Every Charity Member promises, if the Charity is wound up whilst he is a Charity Member or within one year after ceasing to be a Charity Member, to contribute to such an amount as is required up to a maximum of £1 towards the costs of winding up the charity and liabilities incurred whilst the contributor was a Charity Member."

FUND ACCOUNTING

General accumulated funds are unrestricted funds available to the foundation for its general purposes and include funds designated by the foundation for a particular purpose; the use of such designated funds remains at the discretion of the foundation's Members.

Restricted funds are subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised. The restrictions are binding upon the Foundation.

Investment income, gains and losses are allocated to the appropriate fund.

INCOME

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

For legacies, entitlement is established either when the company is made aware of a gift left to them and the executor is satisfied that the property will not be required to satisfy claims in the estate, or when a distribution is received from the estate. Receipt of the legacy is considered probable when; there has been grant of probate, the executors have established that there are sufficient assets in the estate after settling any liabilities to pay the legacy, and any conditions attached to the legacy are either within the control of the charity or have been met. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to note 5 in the notes to the accounts for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities

The Beth Johnson Foundation

ACCOUNTING POLICIES

for the year ended 31 December 2020

of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

Where grants have performance conditions attached to them income is recognised when the conditions have been met or when meeting the conditions is within the company's control and there is sufficient evidence that they have been met or will be met. Where a grant condition allows for the recovery of any unexpended grant, a liability is recognised when repayment becomes probable.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Overheads, premises overheads and other overheads are initially allocated on the basis of agreed project budgets for different activities. Costs not identified within project budgets are thus deemed central office support costs. In establishing the support costs allocation these costs are initially identified by category before being apportioned to activity type via time analysis.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Parkfield House. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

GOING CONCERN

The Trustees believe there are adequate resources which will enable the company to meet its liabilities for at least one year from the date the financial statements are signed. This is established by identifying the target income remaining for next year at the end of the present year and evaluating the likelihood of the target being achieved and the relationship and ratio of this target to reserves. The Trustees have considered the matter of going concern in light of the Covid 19 pandemic. Whilst the pandemic did effect the mode of delivery of projects in 2020 it had no effect on the level of funding during the year nor on those projects continuing into 2021. For the Foundation at this stage Covid 19 is deemed a manageable risk and thus the calculations at the end of 2020 indicate that the charity is a going concern and for this reason the Trustees have adopted the going concern basis in preparing the financial statements.

TANGIBLE FIXED ASSETS

Capital expenditure is capitalised as follows:

Equipment costing less than £1,000 will be written off to the Statement of Financial Activities in the year in which the cost is incurred.

Tangible fixed assets are included at historical cost.

Fixed assets donated to the company are capitalised at fair value.

The Beth Johnson Foundation

ACCOUNTING POLICIES

for the year ended 31 December 2020

Depreciation is provided by the Charity to write off the cost less estimated residual value of fixed assets by equal instalments over their estimated economic lives as follows:-

Office equipment	- 10 - 20% straight line
Computer equipment	- 25 - 33% straight line

INTEREST RECEIVABLE

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

OPERATING LEASES

Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognized on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

DEBTORS

Trade debtors are recognised as the settlement amount after any trade discount offered and any allowance for doubtful debts. Prepayments are valued at the amount repaid net of any trade discounts due.

CASH AT BANK AND IN HAND

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

CREDITORS AND PROVISIONS

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

FINANCIAL INSTRUMENTS

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at their amortised cost using the effective interest method.

TAXATION

As a registered charity the company is exempt from liability to corporation tax and no provision for taxation is therefore made.

FOREIGN CURRENCIES

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the statement of financial activities.

PENSIONS

The Charity gives each employee the opportunity to receive an employer contribution to a group personal pension scheme. The Charity complies with Auto-Enrolment legislation which applied from the staging date of 1 August 2016.

Contributions are charged to the statement of financial activities as they become payable and are all on a defined contribution basis.

The Beth Johnson Foundation

CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

for the year ended 31 December 2020

CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement, or complexity, or areas where assumptions and estimates are significant to the financial statements are set out below.

Judgements

The key judgement that the management has made in the process of applying the charities accounting policies relates to the calculation of accrued and deferred incomes specific to each project. Each project has a separate cost centre in the accounting system which allows for incomes and costs specific to each project to be identified separately thus providing a basis for accurate calculation of accrued and deferred income.

Estimation Uncertainty

The trustees consider that the cost centre accounting outlined above provides a sound framework for accurate accounting and thus there is not considered to be any significant uncertainty in the carrying figures at the end of 2020.

General accumulated funds are unrestricted funds available to the foundation for its general purposes and include funds designated by the foundation for a particular purpose; the use of such designated funds remains at the discretion of the foundation's Members. Restricted funds are subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised. The restrictions are binding upon the Foundation. The allocation of direct and support costs are therefore determined by time expended on specific tasks which in turn is indicated by agreed project budgets.

Volunteer hours have been calculated by multiplying the number of non-administration volunteers by their estimated average hours per annum and then adding the resulting figure to the hours of the administration volunteer to give an annual total. The estimated financial benefit of these hours is then derived by multiplying those hours by an hourly rate derived from that of coordinator level staff.

The Beth Johnson Foundation
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020

I INCOME AND ENDOWMENTS FROM:

Income arises from the following sources:

	Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds	Total 2019
	£	£	£	£	£	£
<i>Donations and legacies:</i>						
Income from The Beth Johnson Endowment	56,000	0	56,000	76,000	0	76,000
Fixed assets transferred from The Beth Johnson Endowment	0	0	0	250,000	0	250,000
Income from BJE released from previously designated deferred income	41,012	0	41,012	0	0	0
Donations and legacies	0	0	0	997	0	997
	97,012	0	97,012	326,997	0	326,997
<i>Other trading activities:</i>						
Rent from Parkfield House users	1,560	0	1,560	0	0	0
Sundry fees	0	0	0	380	0	380
Older People's Advocacy Alliance	0	0	0	139	0	139
	1,560	0	1,560	519	0	519
<i>Investments:</i>						
Bank interest received	834	0	834	488	0	488
Carried forward	99,406	0	99,406	328,004	0	328,004

The Beth Johnson Foundation
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020

I INCOME AND ENDOWMENTS FROM (continued):

Income arises from the following sources:

	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Brought forward	99,406	0	99,406	328,004	0	328,004
<i>Charitable activities:</i>						
<i>Intergenerational:</i>						
Soil Association	0	21,384	21,384	0	12,658	12,658
Northern Ireland Intergenerational Project:						
Big Lottery Funds/Other Income	0	59,373	59,373	0	79,817	79,817
Awards for All	0	0	0	0	43	43
Ards BC	0	3,052	3,052	0	1,463	1,463
PHA	0	33,400	33,400	0	36,000	36,000
ACNI	0	1,740	1,740	0	2,851	2,851
	0	118,949	118,949	0	132,832	132,832
<i>Advocacy:</i>						
Advocacy Service (CCGs)	0	80,247	80,247	0	87,707	87,707
Cancer Support (Macmillan and CCGs)	0	87,191	87,191	0	166,368	166,368
	0	167,438	167,438	0	254,075	254,075
<i>Positive Ageing:</i>						
Big Lottery Funds - Healthy Generations	0	86,395	86,395	0	74,099	74,099
Big Lottery Funds - Bereavement Help Points	0	19,667	19,667	0	0	0
Staffordshire Housing Association/Honeycomb	0	6,375	6,375	0	6,500	6,500
Voluntary Action Stoke-on-Trent	0	3,000	3,000	0	0	0
Everyone Health	0	0	0	0	5,760	5,760
Methodist Housing Association	0	2,500	2,500	0	2,500	2,500
Support Staffordshire	0	14,388	14,388	0	0	0
The Haywood Foundation	0	37,247	37,247	0	39,583	39,583
	0	169,572	169,572	0	128,442	128,442
<i>Total charitable activities</i>	0	455,959	455,959	0	515,349	515,349
TOTAL	99,406	455,959	555,365	328,004	515,349	843,353

2 EXPENDITURE ON:

	Activities undertaken directly £	Support costs £	Total 2020 £	Activities undertaken directly £	Support costs £	Total 2019 £
<i>Raising funds:</i>						
Raising funds	0	4,170	4,170	0	3,169	3,169
	0	4,170	4,170	0	3,169	3,169
<i>Charitable activities:</i>						
Intergenerational	118,949	21,799	140,748	133,238	18,230	151,468
Advocacy	168,219	13,079	181,298	255,234	10,938	266,172
Positive Ageing	169,572	10,900	180,472	124,155	9,115	133,270
Policy Influence Research and Development	0	1,308	1,308	300	1,093	1,393
Governance	0	12,596	12,596	0	14,272	14,272
	456,740	59,682	516,422	512,927	53,648	566,575
TOTAL	456,740	63,852	520,592	512,927	56,817	569,744

3 NET INCOME/(EXPENDITURE)

	2020 £	2019 £
Net income/(expenditure) are stated after charging:		
Independent examiners remuneration	<u>2,400</u>	<u>2,400</u>
Foreign exchange loss/(gain)	<u>-767</u>	<u>439</u>

4 SUPPORT COSTS ALLOCATION

	Staff costs	Office running costs	Office overheads	Computer and equipment costs inc depreciation	Audit, legal and trustee expenses	Total 2020	Total 2019 (detail below)
	£	£	£	£	£	£	£
<i>Raising funds:</i>							
Raising funds	4,170	0	0	0	0	4,170	3,169
<i>Charitable activities:</i>							
Intergenerational	10,192	1,909	4,103	5,595	0	21,799	18,230
Advocacy	6,115	1,145	2,462	3,357	0	13,079	10,938
Positive Ageing	5,096	954	2,052	2,798	0	10,900	9,115
Policy Influence Research and Development	612	115	246	335	0	1,308	1,093
Governance	6,759	0	0	0	5,837	12,596	14,272
Total support costs	32,944	4,123	8,863	12,085	5,837	63,852	56,817

Staff support costs have been allocated to specific charitable activities using time allocation and/or have been apportioned per capita (that is based on the number of people employed within each charitable activity).

	Staff costs	Office running costs	Office overheads	Computer and equipment costs inc depreciation	Audit, legal and trustee expenses	Total 2019
	£	£	£	£	£	£
<i>Raising funds:</i>						
Raising funds	3,169	0	0	0	0	3,169
<i>Charitable activities:</i>						
Intergenerational	79	3,361	10,020	4,770	0	18,230
Advocacy	47	2,017	6,012	2,862	0	10,938
Positive Ageing	39	1,681	5,010	2,385	0	9,115
Age Friendly Cities	0	0	0	0	0	0
Policy Influence Research and Development	5	201	601	286	0	1,093
Governance	6,752	0	0	0	7,520	14,272
Total support costs	10,091	7,260	21,643	10,303	7,520	56,817

5 STAFF NUMBERS AND COSTS

The average number of persons (average head count) employed by the charity during the year was as follows:

	2020 Number	2019 Number
Direct charitable activities	18	17
Support	2	2
Total	<u>20</u>	<u>19</u>

The aggregate payroll costs of these persons were as follows:

	2020 £	2019 £
Wages and salaries	367,541	361,300
Social security costs	28,876	30,958
Pension costs	26,799	25,791
	<u>423,216</u>	<u>418,049</u>

Higher paid employees

During the year no employees were paid more than £60,000. (2019: nil.)

Senior management arrangements

The total cost of the senior management team in place in 2020 (chief executive/executive chair, programmes lead, finance manager, executive assistant, dementia advocacy manager and cancer advocacy manager) was £120,818. (2019: £121,495.)

Trustees' Emoluments

Nil was paid to the chairman of the charity in the role as executive chair of the charity as he did not act in this capacity during the year. (2019: nil.)

Travel, subsistence and entertaining expenses have been reimbursed, or paid on behalf of, the chairman and/or trustees (nine trustees in total during the year) of the Foundation during the year amounting to £509 (2019: £3,026, nine trustees in total during the year) for attendance at meetings.

Volunteers

During the year the Foundation has used volunteers as peer advocates within our Cancer Advocacy work and worked with the local communities involved in the projects to build links and the skills to secure future volunteers. This will enable the projects to be sustainable and to continue after the end of the current funding.

In addition to this we also use volunteers on steering groups and project reference groups for many of our projects and are very grateful for the contribution that they make to our work.

We estimate that our volunteers contributed approximately 1,468 hours of their time in the year to 31 December 2020 (2019: 500 hours). This is estimated as a financial benefit to the Foundation of approximately £26,512. (2019: £9,030.)

6 FIXED ASSETS

	Land and buildings £	Office equipment £	Computer equipment £	Total £
<i>Cost:</i>				
At beginning of the year	252,938	4,310	41,267	298,515
Additions	0	0	25,632	25,632
At the end of the year	<u>252,938</u>	<u>4,310</u>	<u>66,899</u>	<u>324,147</u>
<i>Depreciation:</i>				
At beginning of the year	0	4,310	41,267	45,577
Charge for the year	0	0	6,408	6,408
At the end of the year	<u>0</u>	<u>4,310</u>	<u>47,675</u>	<u>51,985</u>
<i>Net book value:</i>				
At 31 December 2019	<u>252,938</u>	<u>0</u>	<u>19,224</u>	<u>272,162</u>
At 31 December 2020	<u>252,938</u>	<u>0</u>	<u>0</u>	<u>252,938</u>

2020
£

2019
£

7 DEBTORS

Prepayments and accrued income	7,155	38,070
	<u>7,155</u>	<u>38,070</u>

8 CREDITORS

Trade creditors	5,699	2,560
Taxation and social security	6,295	7,495
Accruals and deferred income	140,503	61,911
Deferred income - building fund	1,880	50,000
	<u>154,377</u>	<u>121,966</u>

9 ANALYSIS OF DEFERRED INCOME

	Balance at 1 January 2020 £	Transfers in £	Transfers out £	Balance at 31 December 2020 £
Intergenerational	20,360	133,269	118,949	34,680
Advocacy	1,128	173,759	167,438	7,449
Positive Ageing	34,858	225,787	169,572	91,073
	<u>56,346</u>	<u>532,815</u>	<u>455,959</u>	<u>133,202</u>

Income is deferred when the balance of fund receipts exceeds fund expenditure at the accounting period date.

10 COMMITMENTS

There were no capital commitments at the end of the year. (2019: £nil.)

Lease commitments - operating leases

At 31 December 2020 the charity had total commitments under non-cancellable operating leases relating to equipment which expire as follows:

	2020 £	2019 £
Within 1 year	1,236	1,236
Within 2 - 5 years	<u>3,605</u>	<u>4,841</u>

The amount of lease payments recognised as an expense during the year was £0 (2019: £20,103).

11 ANALYSIS OF CHARITABLE FUNDS

UNRESTRICTED FUNDS

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfer between funds £	Balance at 31 December 2020 £
Designated - fixed assets fund	252,938	0	0	19,224	272,162
General fund	129,368	99,406	-64,633	-19,224	144,917
	<u>382,306</u>	<u>99,406</u>	<u>-64,633</u>	<u>0</u>	<u>417,079</u>

UNRESTRICTED FUNDS - 2019

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfer between funds £	Balance at 31 December 2019 £
Designated - fixed assets fund	0	250,000	0	2,938	252,938
General fund	108,697	78,004	-53,989	-3,344	129,368
	<u>108,697</u>	<u>328,004</u>	<u>-53,989</u>	<u>-406</u>	<u>382,306</u>

The fixed assets fund has been set aside by the trustees to assist in identifying those funds that are not free funds and it represents the net book value of all assets.

The general fund is free funds available for use to further the charitable objectives of The Beth Johnson Foundation and it represents total unrestricted funds less designated funds.

11 ANALYSIS OF CHARITABLE FUNDS

RESTRICTED FUNDS

	Balance at 1 January 2020	Incoming resources	Resources expended	Transfer between funds	Balance at 31 December 2020
	£	£	£	£	£
Intergenerational fund	0	118,949	-118,949	0	0
Advocacy fund	0	167,438	-167,438	0	0
Positive Ageing fund	0	169,572	-169,572	0	0
	<u>0</u>	<u>455,959</u>	<u>-455,959</u>	<u>0</u>	<u>0</u>

RESTRICTED FUNDS - 2019

	Balance at 1 January 2019	Incoming resources	Resources expended	Transfer between funds	Balance at 31 December 2019
	£	£	£	£	£
Intergenerational fund	0	132,832	-133,238	406	0
Advocacy fund	0	254,075	-254,075	0	0
Positive Ageing fund	0	128,442	-128,442	0	0
	<u>0</u>	<u>515,349</u>	<u>-515,755</u>	<u>406</u>	<u>0</u>

Purpose of restricted funds

The purpose of all restricted funds is described in the Trustees' Annual Report.

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Current assets	436,374	135,082	571,456
Current liabilities	-19,295	-135,082	-154,377
	<u>417,079</u>	<u>0</u>	<u>417,079</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2019

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Current assets	447,926	56,346	504,272
Current liabilities	-65,620	-56,346	-121,966
	<u>382,306</u>	<u>0</u>	<u>382,306</u>

13 CONTROL RELATIONSHIP

The charity is controlled by the Trustees.

14 RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net (Expenditure) for the reporting period (as per the statement of financial activities)	34,773	273,609
Adjustments for:		
Depreciation charges	6,468	0
Interest from investments	-834	-488
(Increase) in fixed assets	-25,632	-252,938
(Increase)/Decrease in debtors	30,915	-7,544
Increase/(Decrease) in creditors	32,411	73,584
Net cash (used in)/provided by operating activities	78,041	86,223

15 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020 £	2019 £
Cash in Hand	185,630	107,586
Notice Deposits	106,509	105,678
Total Cash and Cash Equivalents	292,139	213,264

16 RELATED PARTY TRANSACTIONS

Nil was paid to the chairman of the charity in the role as executive chair of the charity as he did not act in this capacity during the year. (2019: nil.)

There are no other related party transactions.

17 FINANCIAL INSTRUMENTS

Financial liabilities measured at amortised cost comprise trade creditors.

Financial liabilities

	2020 £	2019 £
Financial liabilities measured at amortised cost	5,699	2,560
	5,699	2,560