

# **The Beth Johnson Foundation**

## **REPORT AND FINANCIAL STATEMENTS**

**31 December 2021**

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

# The Beth Johnson Foundation

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# The Beth Johnson Foundation

## REFERENCE AND ADMINISTRATIVE INFORMATION

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### 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  
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### BANKERS

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### SOLICITORS

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### INDEPENDENT EXAMINER

Karen Staley BSc (Hons)  
Geens Limited  
68 Liverpool Road  
Stoke-on-Trent  
ST4 1BG

# The Beth Johnson Foundation

## TRUSTEES' ANNUAL REPORT

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### 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 31<sup>st</sup> December 2021.

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 – Vice Chair  
Jane Jervis  
Nick Maslen  
Sarah McWilliams  
Michael Murray  
Paul Riddell

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

Company Secretary  
Brian Davison

In 2021 the day to day management of the company was overseen by the CEO Susan Read.

#### 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 2021.

#### 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.

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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 a minimum of 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 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 key organisations, strategic groups etc to keep up to date with proposed changes, close monitoring of proposed legislation, match income and expenditure.

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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:

- National: e.g. Working for and with Government Departments across the United Kingdom. In addition we have collaborations with national partners.
- Local: We support and collaborate with many Voluntary and Community Organisations, Local Authorities, CCGs etc through the running of our projects.

### **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.
- Intergenerational work.

Or, 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.

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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.

## ACHIEVEMENTS AND PERFORMANCE

### 2021 Annual Retrospective

The Foundation continued to deliver excellent programmes in 2021 including some specifically in the domain of research. These delivered real and significant benefits to our target audience and beyond.

Running existing services and securing additional funding for new projects throughout the pandemic remains challenging. The projects described below demonstrate the charity's resilience, determination and creativity in making a difference to our ageing local communities, in accordance with the Foundation's ethos, aims and objectives.

The six strategic objectives of the Foundation are 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

End of year accounts summary LGNI

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. We are very proud of our innovation in these most difficult times, working against all odds to keep generations connected even whilst apart.

#### 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 National Lottery Contribution ended in September 2021 and the Public Health Agency provided slippage funding to cover the shortfall up to March 2022. The funding is to support LGNI to build an intergenerational infrastructure across NI through the development of 11 local networks, one international and recruiting members. At the end of 2021 LGNI networks had 634 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 participate in relevant multi agency groupings, 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 2021 included:

- Hosting of well attended network meetings via Zoom ☺

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- Developing virtual and Covid safe ideas for connections between older and younger peoples' settings
- Joining forces with UK partners and leading on the National Intergenerational Week Campaign 2021 for Northern Ireland (online events and promotion) and planning for Global IG Week 2022
- Launching of LGNI Educational Research
- Accrediting and delivering our intergenerational training programme including offering bespoke training for specific target audiences
- Delivery of the 'Spark an Intergenerational Connection this Christmas Campaign' which included the development of Christmas resources.

### PHA Slippage Funding

As an extension to the PHA funding as part of EngAGE together, LGNI accessed some slippage funding to support activities as part of National Intergenerational Week 2021 and then later in the year to make up the shortfall of the National Lottery Funding

### 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 2023 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, a demonstrator project and to deliver a small grants programme. As face-to-face connection was difficult due to Covid, LGNI delivered virtual Get Togethers via Zoom with three primary schools and three care homes with pupils and residents taking part in food based activities together but apart. This example was shared with others for inspiration and was promoted as a potential activity that could be supported by a small grant. LGNI distributed 21 small grants for food based activities during November/December 2021 as part of this programme.

### The LFT Trust

LGNI accessed funding from the LFT Trust to deliver an intergenerational training and peer support programme for care home staff. Three settings took part in the programme whose staff have participated in LGNI's accredited intergenerational training, connected virtually with each other and received support from LGNI staff and small budgets to develop their own intergenerational activities. A draft guide has been created as part of the programme which will add value to LGNI's existing training manual and enabling us to tailor our training for Health & Social Care Providers.

### World Health Organisation Intergenerational How to Guide

LGNI were commissioned to provide material for this creation of this guide in partnership with Generations Working Together Scotland and Ali Somers (Researcher). A rapid review of intergenerational research and draft Intergenerational How to Guide was developed by our partnership.

### Dementia Advocacy

The Beth Johnson Foundation have been providing Dementia advocacy since 1998 and it continues to offer a high standard of dementia advocacy. The project is re-funded until March 2023. COVID-19 has impacted hugely on the delivery of the project but with the lifting of Government restrictions, the project from April 2021 was able to commence face-to-face visits. Since April 2021, the project has managed to gain some normality via the ability to continue to carry out face-to-face visits ensuring all safety procedures are adhered, and Staff conducting daily lateral flow tests. Referrals to the project continue to be high resulting in the project not being able to promote the service offered i.e. providing dementia advocacy.

The aims of the project continue to be the same, to:

- provide specialist advocacy to support people with dementia at key times of transition, and change.
- 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.
- promote social inclusion, equality and social justice.



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The Dementia Advocacy Peer Support group (DAPS) facilitated by the project continues to flourish previously via Zoom © but latterly the group have managed to meet in person. Initially meetings were held at West End hub as BJF felt they could not allow groups to visit but this was changed recently and the group held their first face-to-face meeting at BJF members saying they felt like they were coming home! Members were delighted to finally get to see each other again and meet new members they had previously only met via Zoom.

The Enquirers project "Does class, ethnicity or intellect have a bearing on the dementia pathway" was launched early part of this year; the report being well received. Members during this year have also completed another project 'Looking at the pros and cons of living with dementia during COVID'. This project involved members making short films of how they managed during Lockdown. The short films were circulated via BJF Facebook, Website and DEEP website and comments about the films were great. We have been successful in applying for another small amount of funding from 'Innovations in Dementia' relating to an Enquirers project. The project entails "Does dementia testing need testing" We are planning to start the project in the New year with a finish date of September 2022.

### **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 2022.

### **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. We are working on a number of initiatives to promote health and wellbeing for local people. It is based in the outpatients area of the Haywood Hospital in Stoke on Trent, where 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 and support for 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 activities in the outpatients department; and interactive, professional, contemporary dance sessions, as well as other activities. Whilst the programme's aims and objectives remain the same, it has had to adapt to many restrictions brought upon by the Covid-19 pandemic.

Limited access to the hospital has meant that the Project Manager has been delivering the programme from home since March 2020. Supported by work colleagues and the commitments of 16 volunteers, the PIER programme has been available online for hospital patients, their relatives and carers throughout the pandemic.

This situation is likely to continue for some time, and as such, the Programme Manager is now exploring new, innovative ways of working to deliver this successful programme, in and around local community settings. On a positive note, the ability to adapt and adjust to outside influences means that as one door closes on the programme another opens and we look forward with optimism.

### **Social Prescribing**

Referrals to Social Prescribing continue to be high and regularly exceed agreed targets. BJF works in partnership with Support Staffordshire on this project and continued funding has now been secured until 2023.

Social Prescribing is about connecting people to community-based groups and activities and helping them to find the resources, advice and support they need. As restrictions ease, we are finding that there are people who really want to engage in community groups/social activities but following prolonged isolation they are finding it difficult to have the confidence to meet new people and join new groups. Social

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prescribers can help people to reintegrate into the community and make connections, building up new circles of support.

Current pressures on GP services has highlighted the benefit of social prescribing, both to patients and the professionals, allowing person centred social support whilst removing some of the pressure on health services.

### **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. The funders have agreed that the project will continue to the end June 2022 due to a funding underspend resulting from the pandemic.

Healthy Generations brings together both young and old, helping people to use digital technology to learn new ways to improve their health and wellbeing. It gives them more ways to find information and try new things that can help them enjoy a great quality of life. Younger volunteers support this by using their Tech - Buddy skills.

Until Covid restrictions were introduced, we delivered positive ageing and digital technology workshop sessions in community venues across Stoke-on-Trent. The move to online delivery, during the pandemic has continued and all sessions are delivered via Zoom ©. We are able to deliver across North Staffs and the Moorlands in this way.

Online Zoom © sessions have continually taken place. The programme of sessions covering five topics: Emotional Wellbeing, Physical Wellbeing, Diet & Nutrition, Art and Wellbeing and Digital Skills. 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 support Zoom © sessions. These have been adapted to fit the needs of the participants but have included:

- Monday Mood Boosters – Mindfulness group
- Chuckles & Challenges - social support group
- Maggie's Poetry Moments - poetry for wellbeing
- Art for All - art social group
- Bereavement Friendship Group – zoom peer support
- Local History Group – zoom
- Add Hoc, tech support sessions, to include zoom practice.

In addition to this, the Team have continued to offer '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. Referrals also come from the Social Prescribing network. The majority of these are for telephone support due to isolation and loneliness, these now are receiving telephone calls from volunteers. HG team have also supported those who have required add hoc technical support to set up: WhatsApp, Facebook, Email Access, Zoom accounts and helping with difficulties accessing Zoom sessions.

We have commenced face-to-face delivery of Health & Wellbeing sessions in the community, tailoring these to the needs of each of the groups.

We have produced three publications from our Zoom © sessions

- Covid -19 Survival Cookbook and other stories
- Creative Reflections; Life during Covid
- Zoom Down Memory Lane

From the learning the Team have produced a CPD accredited training package

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'How to creatively engage digitally with older people in a virtual community'.

In 2021, the HG project was been awarded a 'Highly Commended' in the Digital Community Award's and one of the volunteers was also awarded a Star Award for the category 'Volunteering with the over 65's' from Support Staffordshire. The final evaluation of the project has also taken place.

Future plans to June 2022 we shall continue to deliver virtually and return to face to face delivery. Themes that are emerging include:

1. Maintaining health and wellbeing across ageing populations
2. Developing volunteer contributions to broaden support
3. Intergenerational practices

The Healthy Generations Team will continue to promote the services in innovative ways to try and reach as wide an audience as possible; we manage a dedicated HG social media account and also accesses BJF Facebook and Twitter accounts when appropriate.

### **Bereavement Help Points**

Since funding for the Bereavement Help Point project came to fruition on 31st August 2021, the Bereavement Friendship Groups evolved which are a free social group open to people aged 50+ living in Stoke-on-Trent or North Staffordshire. These Friendship Groups are now supported by Healthy Generations Project (HG).

The BJF Bereavement Friendship Groups have successfully established safe spaces for people who have been bereaved to meet others, share their experiences and start to learn how to build their lives around their loss. It has been a vital lifeline for those most impacted by the pandemic, grieving on their own with little or no support. New friendships have been made, new skills have been learnt, and the power of peer support has helped people through this most difficult of times. We continue to explore new funding opportunities to enable us to keep the Bereavement Friendship Group active and hope to move to community-based meetings in the future.

### **Carer Support Service**

In April 2021, The Beth Johnson Foundation was delighted to become a partner to the new Stoke-on-Trent All Age Carers Service, a service aiming to provide a single point of access for Carers of all ages, ensuring that they have access to a wide range of support services, information, advice and guidance. Funded by Stoke-on-Trent City Council and Stoke-on-Trent Clinical Commissioning Group, and led by North Staffs Carers Association, the service brings together a range of partners to provide holistic support; enabling Carers to feel better supported so they are able to make informed choices about their caring role and own health and wellbeing.

The BJF have worked with older people and carers to understand the needs people have in accessing information and support online. The BJF Carer Support service can offer 1:1 support to help people explore the options that are available for them to access information, to make new connections and to look after their health and wellbeing from the comfort and safety of their own home. We can help people to get the most out of any technology they may have; whether they need help finding and using suitable apps for phones and tablets, would like to learn how to join video calls or have a piece of equipment they are not sure how to use. Support has been offered remotely due to covid – either by telephone or video calls – and has included:

- 1:1 support to help people to feel more confident using their own digital equipment (computer/tablet, mobile phone, digital assistants etc.)
- 1:1 support to help carers to use their skills to find online information and use apps
- Online group sessions looking at ways to support Carer's physical and emotional wellbeing

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- Online group sessions to encourage peer support by bringing Carers together for a virtual 'Coffee Break' at Carer Catch Up
- Joint sessions with BJB Healthy Generations project encouraging building social connections through creativity for wellbeing with 'Xmas Crafts'

Details of the service offer have been included on BJB website and added to NSC website, and we have been working hard to raise awareness of our service by utilising BJB social media channels as well as our existing contacts and networks.

Our service launch 'Announcement' promotion flyer image/text was distributed via email to all BJB contacts and networks; and our initial social media launch post had a reach of 2796 individuals, was liked 57 times, and shared 31 times. Further targeted social marketing campaigns were designed to tie in with Carer's week, Loneliness awareness week and Carer's Rights day, with information distributed to local organisations and through our digital accounts.

A Carer is someone who, without payment, cares for someone who could not manage alone. The role can be diverse, and many people do not identify themselves as Carers and do not seek help and support. Therefore, we have also paid special attention to raising awareness of the service among 'hidden carers' and those who may not recognise the role that they undertake every day, by:

- Targeted social marketing campaigns via email to potential referrers (eg social prescribers, voluntary organisations, local groups) highlighting that many people in a caring role do not recognise themselves as being a Carer and asking that they signpost any relevant clients/members to our service.
- Social media campaigns highlighting the often unrecognised role of carer, and asking people to consider who in their own lives may be providing this essential support to people.
- 'Virtual' visits to existing online groups to talk to participants about the role of Carer and the support that may be available for them to access.

Currently the service is funded until the end of March 2022, and we plan to offer our service 'live' in 1:1 and community sessions when possible.

### **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**

### **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.

# The Beth Johnson Foundation

## TRUSTEES' ANNUAL REPORT

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

#### 2021 Fundraising Review

Overall restricted fund turnover for 2021 was approximately 92% of that of 2020 – largely as a result of the tough funding environment extant in the year. 2022 will continue to be a 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

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

#### 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 deficit of just under £20k in 2021 was a reflection of the tough funding environment extant throughout the year. The target, therefore, for 2022 is to maintain a strong balance sheet by achieving at least break even through ensuring that 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 2022. (The cost base at the start of 2022 remains that that was in place at the end of 2021.)

#### 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 £131,599 (2020: £144,917). (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



30 March 2022

# The Beth Johnson Foundation

## STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

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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 2021

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

### **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 2021

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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 BSc (Hons)

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

Date:



# The Beth Johnson Foundation

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

For the year ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and endowments from:</b>							
Donations and legacies		59,852	0	59,852	97,012	0	97,012
Charitable activities		0	417,436	417,436	0	455,959	455,959
Other trading activities		3,500	0	3,500	1,560	0	1,560
Investments		497	0	497	834	0	834
<b>Total</b>	<b>1</b>	<b>63,849</b>	<b>417,436</b>	<b>481,285</b>	<b>99,406</b>	<b>455,959</b>	<b>555,365</b>
<b>Expenditure on:</b>							
Raising funds		4,094	0	4,094	4,107	0	4,107
Charitable activities		79,482	417,436	496,918	60,526	455,959	516,485
<b>Total</b>	<b>2</b>	<b>83,576</b>	<b>417,436</b>	<b>501,012</b>	<b>64,633</b>	<b>455,959</b>	<b>520,592</b>
<b>Net income/(expenditure)</b>		<b>-19,727</b>	<b>0</b>	<b>-19,727</b>	<b>34,773</b>	<b>0</b>	<b>34,773</b>
<b>Transfers between funds</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>-19,727</b>	<b>0</b>	<b>-19,727</b>	<b>34,773</b>	<b>0</b>	<b>34,773</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward	11	417,079	0	417,079	382,306	0	382,306
Total funds carried forward	11	397,352	0	397,352	417,079	0	417,079

The incoming resources and resources expended derive from continuing operations

# The Beth Johnson Foundation

## BALANCE SHEET

For the year ended 31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets:</b>			
Tangible assets	6	265,753	272,162
<b>Total fixed assets</b>		<u>265,753</u>	<u>272,162</u>
<b>Current assets:</b>			
Debtors	7	9,350	7,155
Cash at bank and in hand		259,754	292,139
<b>Total current assets</b>		<u>269,104</u>	<u>299,294</u>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	8	137,505	154,377
<b>Net current assets or liabilities</b>		<u>131,599</u>	<u>144,917</u>
<b>Total assets less current liabilities</b>		<u>397,352</u>	<u>417,079</u>
<b>Total net assets or liabilities</b>		<u>397,352</u>	<u>417,079</u>
<b>The funds of the charity:</b>			
Restricted income funds	11	0	0
		<u>0</u>	<u>0</u>
Unrestricted funds:	11		
Designated funds		265,753	272,162
General fund		131,599	144,917
<b>Total unrestricted funds</b>		<u>397,352</u>	<u>417,079</u>
<b>Total charity funds</b>		<u>397,352</u>	<u>417,079</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 30 March 2022.  
They were signed on its behalf by:

Ziv Amir  
Chair



Mike Cheshire  
Vice Chair



Registered Charity No  
Company Registration No

1122401  
06454378

The Beth Johnson Foundation  
 STATEMENT OF CASH FLOWS  
 For the year ended 31 December 2021

	Note	2021 £	2020 £
<b>Cash flow from operating activities:</b>			
Net cash provided by/(used in) operating activities	14	-32,882	78,041
<b>Cash flow from investing activities:</b>			
Interest received		497	834
Net cash provided by investing activities		<u>497</u>	<u>834</u>
Change in cash and cash equivalents in the reporting period		-32,385	78,875
Cash and cash equivalents at the beginning of the reporting period		292,139	213,264
Cash and cash equivalents at the end of the reporting period	15	<u><u>259,754</u></u>	<u><u>292,139</u></u>



# The Beth Johnson Foundation

## ACCOUNTING POLICIES

for the year ended 31 December 2021

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### 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 2021

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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 2021

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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 2021

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### 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 2021.

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.



# 1 INCOME AND ENDOWMENTS FROM:

Income arises from the following sources:

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
<i>Donations and legacies:</i>						
Income from The Beth Johnson Endowment	56,000	0	56,000	56,000	0	56,000
Income from BJE released from previously designated deferred income	0	0	0	41,012	0	41,012
Donations and legacies	3,852	0	3,852	0	0	0
	<u>59,852</u>	<u>0</u>	<u>59,852</u>	<u>97,012</u>	<u>0</u>	<u>97,012</u>
<i>Other trading activities:</i>						
Rent from Parkfield House users	3,300	0	3,300	1,560	0	1,560
Sundry fees	200	0	200	0	0	0
	<u>3,500</u>	<u>0</u>	<u>3,500</u>	<u>1,560</u>	<u>0</u>	<u>1,560</u>
<i>Investments:</i>						
Bank interest received	497	0	497	834	0	834
Carried forward	63,849	0	63,849	99,406	0	99,406



I INCOME AND ENDOWMENTS FROM (continued):

Income arises from the following sources:

	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Brought forward	63,849	0	63,849	99,406	0	99,406
<i>Charitable activities:</i>						
<i>Intergenerational:</i>						
Soil Association	0	21,360	21,360	0	21,384	21,384
Northern Ireland Intergenerational Project:						
Big Lottery Funds/Other Income	0	20,393	20,393	0	59,373	59,373
NI Comic Relief New Needs Fund	0	8,540	8,540	0	0	0
Ards BC	0	0	0	0	3,052	3,052
LFT	0	9,572	9,572	0	0	0
Community Foundation	0	1,200	1,200	0	0	0
Coop Ireland	0	1,997	1,997	0	0	0
GWT	0	1,200	1,200	0	0	0
NIMC	0	350	350	0	0	0
PHA	0	51,982	51,982	0	33,400	33,400
ACNI	0	350	350	0	1,740	1,740
	0	116,944	116,944	0	118,949	118,949
<i>Advocacy:</i>						
Advocacy Service (CCGs, etc)	0	85,152	85,152	0	80,247	80,247
Cancer Support (Macmillan and CCGs)	0	0	0	0	87,191	87,191
	0	85,152	85,152	0	167,438	167,438
<i>Positive Ageing:</i>						
Big Lottery Funds - Healthy Generations	0	99,332	99,332	0	86,395	86,395
Big Lottery Funds - Bereavement Help Points	0	34,440	34,440	0	19,667	19,667
Staffordshire Housing Association/Honeycomb	0	1,240	1,240	0	6,375	6,375
Voluntary Action Stoke-on-Trent	0	3,759	3,759	0	3,000	3,000
North Staffs Carers	0	6,362	6,362	0	0	0
Methodist Housing Association	0	0	0	0	2,500	2,500
Support Staffordshire	0	32,903	32,903	0	14,388	14,388
The Haywood Foundation	0	37,304	37,304	0	37,247	37,247
	0	215,340	215,340	0	169,572	169,572
<i>Total charitable activities</i>	0	417,436	417,436	0	455,959	455,959
<b>TOTAL</b>	<b>63,849</b>	<b>417,436</b>	<b>481,285</b>	<b>99,406</b>	<b>455,959</b>	<b>555,365</b>

2 EXPENDITURE ON:

	Activities undertaken directly £	Support costs £	Total 2021 £	Activities undertaken directly £	Support costs £	Total 2020 £
<i>Raising funds:</i>						
Raising funds	0	4,094	4,094	0	4,170	4,170
	0	4,094	4,094	0	4,170	4,170
<i>Charitable activities:</i>						
Intergenerational	116,944	28,581	145,525	118,949	21,799	140,748
Advocacy	85,152	17,149	102,301	168,219	13,079	181,298
Positive Ageing	215,340	19,420	234,760	169,572	10,900	180,472
Policy Influence Research and Development	0	1,715	1,715	0	1,308	1,308
Governance	0	12,617	12,617	0	12,596	12,596
	417,436	79,482	496,918	456,740	59,682	516,422
TOTAL	417,436	83,576	501,012	456,740	63,852	520,592

3 NET INCOME/(EXPENDITURE)

	2021 £	2020 £
Net income/(expenditure) are stated after charging:		
Independent examiners remuneration	2,400	2,400
Foreign exchange loss/(gain)	-1,015	-767

4 SUPPORT COSTS ALLOCATION

	Staff costs	Office running costs	Office overheads	Computer and equipment costs inc depreciation	Audit, legal and trustee expenses	Total 2021	Total 2020 (detail below)
	£	£	£	£	£	£	£
<i>Raising funds:</i>							
Raising funds	4,094	0	0	0	0	4,094	4,170
<i>Charitable activities:</i>							
Intergenerational	12,911	2,750	6,026	6,894	0	28,581	21,799
Advocacy	7,747	1,650	3,616	4,136	0	17,149	13,079
Positive Ageing	11,585	1,375	3,013	3,447	0	19,420	10,900
Policy Influence Research and Development	775	165	362	413	0	1,715	1,308
Governance	6,522	0	0	0	6,095	12,617	12,596
<b>Total support costs</b>	<b>43,634</b>	<b>5,940</b>	<b>13,017</b>	<b>14,890</b>	<b>6,095</b>	<b>83,576</b>	<b>63,852</b>

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 2020
	£	£	£	£	£	£
<i>Raising funds:</i>						
Raising funds	4,170	0	0	0	0	4,170
<i>Charitable activities:</i>						
Intergenerational	10,192	1,909	4,103	5,595	0	21,799
Advocacy	6,115	1,145	2,462	3,357	0	13,079
Positive Ageing	5,096	954	2,052	2,798	0	10,900
Policy Influence Research and Development	612	115	246	335	0	1,308
Governance	6,759	0	0	0	5,837	12,596
<b>Total support costs</b>	<b>32,914</b>	<b>4,123</b>	<b>8,863</b>	<b>12,085</b>	<b>5,837</b>	<b>63,852</b>

## 5 STAFF NUMBERS AND COSTS

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

	2021 Number	2020 Number
Direct charitable activities	15	18
Support	2	2
Total	<u>17</u>	<u>20</u>

The aggregate payroll costs of these persons were as follows:

	2021 £	2020 £
Wages and salaries	355,510	367,541
Social security costs	26,880	28,876
Pension costs	26,289	26,799
	<u>408,679</u>	<u>423,216</u>

### Higher paid employees

During the year no employees were paid more than £60,000. (2020: nil.)

### Senior management arrangements

The total cost of the senior management team in place in 2021 (chief executive/executive chair, programmes lead, finance manager, executive assistant, dementia advocacy manager and cancer advocacy manager) was £117,052. (2020: £120,818.)

### 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. (2020: 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 £355 (2020: £509, seven trustees in total during the year) for attendance at meetings.

### Volunteers

During the year the Foundation has used volunteers as peer advocates within our projects 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 658 hours of their time in the year to 31 December 2021 (2020: 1,468 hours). This is estimated as a financial benefit to the Foundation of approximately £11,883. (2020: £26,512.)



The Beth Johnson Foundation  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the year ended 31 December 2021

6 FIXED ASSETS

	Land and buildings £	Office equipment £	Computer equipment £	Total £
<i>Cost:</i>				
At beginning of the year	252,938	4,310	66,899	324,147
Additions	0	0	0	0
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	47,675	51,985
Charge for the year	0	0	6,409	6,409
At the end of the year	<u>0</u>	<u>4,310</u>	<u>54,084</u>	<u>58,394</u>
<i>Net book value:</i>				
At 31 December 2021	<u>252,938</u>	<u>0</u>	<u>12,815</u>	<u>265,753</u>
At 31 December 2020	<u>252,938</u>	<u>0</u>	<u>19,224</u>	<u>272,162</u>

7 DEBTORS

Prepayments and accrued income

2021  
£

2020  
£

9,350

7,155

9,350

7,155

8 CREDITORS

Trade creditors  
 Taxation and social security  
 Accruals and deferred income  
 Deferred income - building fund

6,849

5,699

5,997

6,295

124,659

140,503

0

1,880

137,505

154,377

## 9 ANALYSIS OF DEFERRED INCOME

	Balance at 1 January 2021 £	Transfers in £	Transfers out £	Balance at 31 December 2021 £
Intergenerational	34,680	130,521	116,944	48,257
Advocacy	7,449	87,993	85,152	10,290
Positive Ageing	91,073	190,379	215,340	66,112
	<b>133,202</b>	<b>408,893</b>	<b>417,436</b>	<b>124,659</b>

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. (2020: £0.)

### Lease commitments - operating leases

At 31 December 2021 the charity had total commitments under non-cancellable operating leases relating to equipment which expire as follows:

	2021 £	2020 £
Within 1 year	1,236	1,236
Within 2 - 5 years	2,369	3,605

The amount of lease payments recognised as an expense during the year was £0. (2020: £0).

## 11 ANALYSIS OF CHARITABLE FUNDS

### UNRESTRICTED FUNDS

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfer between funds £	Balance at 31 December 2021 £
Designated - fixed assets fund	272,162	0	0	-6,409	265,753
General fund	144,917	63,849	-83,576	6,409	131,599
	<b>417,079</b>	<b>63,849</b>	<b>-83,576</b>	<b>0</b>	<b>397,352</b>

### UNRESTRICTED FUNDS - 2020

	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
	<b>382,306</b>	<b>99,406</b>	<b>-64,633</b>	<b>0</b>	<b>417,079</b>

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 2021 £	Incoming resources £	Resources expended £	Transfer between funds £	Balance at 31 December 2021 £
Intergenerational fund	0	116,944	-116,944	0	0
Advocacy fund	0	85,152	-85,152	0	0
Positive Ageing fund	0	215,340	-215,340	0	0
	<b>0</b>	<b>417,436</b>	<b>-417,436</b>	<b>0</b>	<b>0</b>

### RESTRICTED FUNDS - 2020

	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
	<b>0</b>	<b>455,959</b>	<b>-455,959</b>	<b>0</b>	<b>0</b>

#### 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	410,198	124,659	534,857
Current liabilities	-12,846	-124,659	-137,505
	<b>397,352</b>	<b>0</b>	<b>397,352</b>

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2020

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

## 13 CONTROL RELATIONSHIP

The charity is controlled by the Trustees.

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

	2021 £	2020 £
Net (Expenditure) for the reporting period (as per the statement of financial activities)	-19,727	34,773
Adjustments for:		
Depreciation charges	6,409	6,408
Interest from investments	-497	-834
(Increase) in fixed assets	0	-25,632
(Increase)/Decrease in debtors	-2,195	30,915
Increase/(Decrease) in creditors	-16,872	32,411
<b>Net cash (used in)/provided by operating activities</b>	<b>-32,882</b>	<b>78,041</b>

15 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash in Hand	152,748	185,630
Notice Deposits	107,006	106,509
<b>Total Cash and Cash Equivalents</b>	<b>259,754</b>	<b>292,139</b>

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. (2020: nil.)

There are no other related party transactions.

17 FINANCIAL INSTRUMENTS

Financial liabilities measured at amortised cost comprise trade creditors.

Financial liabilities

	2021 £	2020 £
Financial liabilities measured at amortised cost	6,849	5,699
	<b>6,849</b>	<b>5,699</b>

INDEX OF INITIALISATIONS

CCG	Clinical Commissioning Group
LGNI	Linking Generations Northern Ireland
PHA	Public Health Authority
DEEP	Dementia Engagement and Empowerment Project
NSC	North Staffordshire Carers
SORP	Statement of Recommended Practice
FRS	Financial Reporting Standard
LFT	LFT Trust
GWT	Generations Working Together
NIMC	Northern Ireland Museums Council
ACNI	Arts Council of Northern Ireland