

The Beth Johnson Foundation

REPORT AND FINANCIAL STATEMENTS

31 December 2022

Registered Charity No. 1122401
Company Registration No. 06454378

The Beth Johnson Foundation

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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

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INDEPENDENT EXAMINER

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

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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 2022.

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 2022 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 2022.

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

2022 Annual Retrospective

CEO Sue Read writes: in summary, it has been a very busy year. In addition to the 50th anniversary celebrations, a number of new collaborations (e.g. *Even Better Together* project with Methodist Housing and Father Hudson), new projects (e.g. Captain Tom funded bereavement work; Digital Friends project) and the continuation of existing projects (e.g. the Carers Project; Dementia Advocacy) meant that we continued to meet our overarching aims and objectives, during challenging times.

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

The Covid-19 pandemic had caused so much disruption to personal and working life across the world and LGNI are delighted have overcome this and progressed successfully through 2022. A summary is provided below but all activity is documented on our website www.linkinggenerationsni.com
PHA (LGNI Core activities)

The funding is to support LGNI to build an intergenerational infrastructure across NI through the development of 11 local networks that contribute to the building of an Age-friendly NI. At the end of 2022 LGNI networks had 762 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:

- Growth of the LGNI network membership by over 120 members, hosting of well attended network meetings via Zoom, regular newsletters and advice and support service;
- Coordination of the All Ages April grants scheme supporting 28 grantees/groups to engage over 1100 people of all ages in intergenerational activities;
- Joining forces with UK partners to form the Global Intergenerational Week Executive Team and successfully delivering the 2022 Campaign with Global partners and as the lead for Northern Ireland (online events and promotion) and planning for Global IG Week 2023;
- Accrediting and delivering our intergenerational training programme including offering bespoke training for specific target audiences – care homes, teachers, young people;

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- Advocating and garnering support for intergenerational practice at all levels in NI – supporting our network members, creating strategic partnerships, advising policy conversations/consultation and influencing media promotion;
- Delivery of the 'AgeConnectedChristmas Campaign' which included the development of Christmas resources, intergenerational messaging and sharing of intergenerational good news stories;
- Accessing of new funding streams – UK, ACNI, Enkalon & Halifax

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. Now in the final year of the project which completes May 2023 LGNI are delighted to have held a Global Intergenerational week event showcasing best practice and distributing 25 small grants to support Christmas Get Togethers as part of our Age Connected Christmas Campaign.

The LFT Trust

LGNI accessed funding from the LFT Trust to deliver an intergenerational training and peer support programme for Care Home staff. This project completed early 2022 and celebrated with an event share learning and successes. 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 toolkit for Care Homes has been created as part of the programme which has added significant value to LGNI's existing training manual and enabling us to tailor our training for Health & Social Care Providers.

Enkalon Fund

LGNI accessed a small contribution from this local funder to support our core costs.

Arts Council NI

LGNI accessed funding from the Arts for Older People programme. This project which will complete in by September 2023 involves LGNI coordinating four intergenerational arts projects involving four care homes, four schools and four artists. The work will be showcased at the end of the project and LGNI staff will support the sustainability of relationships between settings.

Training & Facilitation income

During 2022 LGNI have been able to generate income to support our core work and improve reach of our activities through facilitation of workshops and training for partners/individuals e.g. Radius Housing, Queens University, Care Home Staff, Teachers, Dublin City Council etc.

Dementia Advocacy

The Dementia Advocacy project has been delivering dementia advocacy since 1998 and continues to offer a high standard of dementia advocacy. Recognised by professionals who continue to refer to the project in the knowledge clients they refer will receive an expert in dementia advocacy.

Issues are frequently multifaceted thus resulting in a long involvement a dementia advocate has per client. Linked with this fact is the client group referred are frequently at an advanced stage of their dementia and therefore unable to instruct the dementia advocate.

This year the project has been beset by unforeseen issues. At the latter end of the year the manager was off work long term sick and at the same time the coordinator left the project. However, members of staff supported the project as much as they were able. Funders were informed of the issues and fully understand. Indeed, during this time, we heard that the project is being refunded next year until March 2024

Project aims continue to be:

- 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.

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- 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.

Alongside delivering individual dementia advocacy the project continues to facilitate a Dementia Advocacy Peer Support (DAPS) group. During this year the group have carried out a further initiative with a small amount of funding. The initiative was linked with the Innovations in Dementia Enquirers project. The group decided their enquiry would be “does dementia testing need testing” The group produced questionnaires which were sent to other DEEP groups. A report has been written and we have received fifty hard copies. The DAPS group are keen to carry out more initiatives.

With the good news from the funders that the project is being refunded for another year we will continue to provide specialist dementia advocacy along with looking for other funding sources to enable the project to expand.

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 ran 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. Working on a number of initiatives to promote health and wellbeing for local people, this project was based at the Haywood Hospital in Burslem, Stoke on Trent. Issues since the beginning of the Covid 19 pandemic has meant that, following a period of working from home, the physical aspect of the project has now been relocated to an alternative site, the Bradwell Hospital in Newcastle under Lyme.

From this new base and with wonderfully adaptive volunteers, we continue to provide high quality information and guidance on issues faced by people with arthritis and associated conditions.

The lifting of restrictions has seen the project venturing out much more into community settings, working with a range of partners, organisations and the public to promote the health and wellbeing of people with arthritis and other long term conditions.

Additional areas of work include a 'Bright Ideas', project, where people can suggest new initiatives that the project can help to fund, helping to support and promote the involvement and independence of patients and carers. A long standing Bright Ideas initiative, the funded, community based Tai Chi programme, has gone from strength to strength with over 30 participants benefitting from sessions held in various locations across North Staffordshire.

As we continue to adjust and adapt to the post-Covid 19 world we welcome the introduction of the PIER's new digital online patient information resource which is established and running alongside face-to-face interactions at Bradwell Hospital.

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 until 2024 has now been secured.

Social Prescribing is about connecting people to community-based groups and activities and helping them to find the resources, advice and support they need. Following the pandemic people are really keen to engage in community groups/social activities and just need the information and the confidence to meet new people and join new groups. Social prescribers can help people to reintegrate into the community and make connections, building up new circles of support.

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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 was funded by the National Lottery Community Fund and was originally aimed at people aged 50+ in Stoke-on-Trent. The funding for the three-year project started in January 2019 and was extended until it finally closed in June 2022.

The Project successfully delivered Positive Ageing and Wellbeing programme sessions within community venues and virtually over Zoom. The programme sessions included: Digital Wellbeing & Staying Safe Online; Creativity and Wellbeing; Emotional Wellbeing; Physical Wellbeing and Healthy Eating. Healthy Generations also offered a variety of interactive social support group sessions – a significant outcome from these sessions were three free and accessible publications, celebrating and promoting the achievements of group members.

Although no longer a funded project the HG group members continue to meet via Zoom and regularly make a contribution to engagement activities at BJF.

Bereavement Friendship Project

The Bereavement Friendship Project commenced on July 1st 2022 and is funded by UHNM Charity/NHS Charities Together. Funding is currently secured for a 12month period.

The aim of the project is to support bereaved people aged 50 + to establish new connections and develop social circles following bereavement, offering a social space for older people to come together, share their experiences, build peer support and establish new circles of support.

The Bereavement Friendship Project offers free 1:1 telephone befriending and group social support opportunities for people aged 50+ living in Stoke-on-Trent or North Staffordshire. We can offer help with information on coping with both the emotional and practical aspects of losing a relative or friend; a chance to chat to trained volunteers; and an opportunity to meet others in a similar situation.

Our telephone befriending service offers a chance to chat to trained volunteers who can provide a listening ear and emotional support, helping people to re-connect and build up the confidence to join our groups.

Our befrienders do not provide a counselling service, but they are good listeners and can help relieve feelings of loneliness and isolation.

Our group sessions provide an opportunity to meet others in a similar situation, and to find information on coping with both the practical and emotional aspects of losing a relative or friend.

The service has proved to be very much in demand. We currently host sessions based in the community room at Parkfield House and at Biddulph Town Hall, and we are hoping to expand our service to include sessions at other community venues in Stoke-on-Trent and North Staffs.

Carer Support Service

The Beth Johnson Foundation became a partner to the new Stoke-on-Trent All Age Carers Service in April 2021. 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.

Over the years, BJF has developed services that enable people to age well through health and wellbeing, advocacy and staying connected to their communities. Taking a whole community approach means that we are involved in intergenerational work, bringing younger and older people together, and in supporting carers.

Throughout 2022, as a partner in the SOT All Age Carers Support Service we have provided:

- A programme of tailored short courses aimed at promoting positive ageing through health and wellbeing activities for older carers in Stoke on Trent.

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- The information, guidance and support people need to learn about self-care. People will be able to ask questions resulting from these sessions in relation to their own health; and subsequently be able to better manage health related issues and be more confident in accessing the services they need.
- Sessions that will help people to build confidence and gain knowledge and learn skills that they can apply to their own life, so that they experience a more positive older age, and thus build their resilience.

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.

The overall of the service aim is for people to feel healthier and happier. Learning about resilience will enable people to build skills to manage life's choices and changes, enabling them to be more active and involved.

Discover Digital Project

The Discover Digital Project was initially a six-month partnership project led by Staffordshire University and funded through the UK Community Renewal Fund through Stoke-on-Trent City Council. The project was set up at the start of 2022 to help people in Stoke-on-Trent to discover the things they need to help them access and use digital and online services. Beth Johnson Foundation worked in partnership alongside Staffordshire University and a dozen local organisations to deliver the Discover Digital project. The project was extended for some partners including Beth Johnson Foundation for a further six to eight weeks, and the project eventually concluded at the end of 2022.

Beth Johnson Foundation focused on recruiting, training, and supporting 15 Digital Friends (Volunteers). We were commissioned to deliver six Engagement Events in the local community including disability and ethnically diverse communities in Stoke-on-Trent. Our targets also included recruiting 35 Digital Learners to work with volunteers to increase digital confidence and skills.

At the close of the project, BJF have successfully delivered:

- 10 Engagement Events including awareness raising and one to one digital support with a total of 59 participants.
- 109 one-to-one digital support interventions with 57 people including older people, disabled people, and people from ethnically diverse communities.
- Support for 11 Digital Friends and established 6 Digital Champions in local organisations.
- Signposting and connecting Digital Champions to link with Digital training opportunities.

As part of our partnership work to promote and enhance Discover Digital, BJF:

- Joined monthly Discover Digital Event planning meetings, contributing to plans and preparations for a final evaluation and celebration event held in September 2022.
- Featured in a series of short films by 'Reels on Wheels' to showcase Discover Digital.
- Participated in Discover Digital Celebration Event, co-delivering a 'show and tell' session and taking part in a Q & A session on the main stage at the event.
- Supported three community members to secure financial funding for digital equipment.
- Secured funding for accessible digital technology equipment for BJF.

Feedback from a range of partners includes:

"By ensuring we had teams of highly skilled and friendly digital champions and trainers right in the heart of communities, Discover has supported some of the most digitally excluded people in our city to access to the equipment and skills they need to keep up with digital advancements. We are extremely proud of what Discover has achieved." *Nic Grattan, Staffordshire University Associate Professor of Community and Civic Engagement.*

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"The evaluation from the project has shown huge impact in many areas of digital life. Beneficiaries reported great improvements in their employability, social skills, reducing loneliness, improving mental health, and staying safe online." *Dr Aneta Hayes, senior lecturer in Education, Keele University.*

"Great to hear from Beth Johnson Foundation and Wavemaker about how they have worked with Digital Champions throughout Discover Digital. The brilliant Digital Friends from BJB are sharing their stories of access to digital." *Nic Grattan, Staffordshire University Associate Professor of Community and Civic Engagement.*

"I've had a lovely day today at Staffs University with BJB Discover Digital. I was brave and stood at the front with a mic, saying what technology has done for me, such as magnification and speech programs for computers." *BJB Digital Friend (volunteer).*

The legacy of the BJB Discover Digital continues through the work of our volunteer team and a series of 10 drop-in Tea & Tech sessions at Parkfield House which will commence in January 2023.

Even Better Together Project

Even Better Together (EBT) is a partnership project which includes Beth Johnson Foundation, Methodist Housing Association (MHA) and Father Hudson's Care (FHC). This project is funded by The National Lottery Community Fund and promotes the voices of people living with dementia. The EBT partnership is focused on working together with people living with dementia, promoting choices and co-designing, and co-delivering activities and projects that they want to take part in. By working together, we are well positioned to provide services, activities and support which improves the lives of older people in our communities in Stoke-on-Trent, Newcastle-under-Lyme, and Staffordshire Moorlands. An 'Even Better Together' launch event was held at Parkfield House in the summer of 2022. The launch was attended by teams from MHA and FHC, Funders and BJB, publicity including a press release and social media posts was shared by BJB and partners.

The Beth Johnson Foundation focus for the Even Better Together project is on developing and delivering a programme of training, learning and reflection sessions based on understanding advocacy and understanding dementia. This element of the Even Better Together project is called 'Learning Together'. We are recruiting volunteers to support the growth of Dementia Advocacy within BJB and partner organisations MHA and FHC. The project will enhance the knowledge, understanding and skills of staff and volunteers working with people aged 55+ in North Staffordshire.

The three organisations are meeting regularly and BJB have established a project steering group including members of the BJB Peer Advocacy Group and BJB Volunteers. The Steering Group have met to discuss and agree Terms of Reference for the project and have planned follow up meetings for 2023. Initial development of training and learning resources has commenced with a view to piloting sessions with volunteers and staff in January and February 2023. Connections are currently being developed between BJB and the MHA and FHC activity groups to introduce the project and recruit learners for the first phase of 'Learning Together'.

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.

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

2022 Fundraising Review

Overall restricted fund turnover for 2022 was approximately 96% of that of 2021 (which in turn was only 92% of 2020) – largely as a result of the tough funding environment extant in the year. 2023 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 surplus (of just under £11k in 2022) was achieved largely as a result of specific generous additional funding in the year from The Beth Johnson Endowment (for 50th Anniversary Year) and CCGs (reflecting BJB's excellence in dementia advocacy and previous excellence in cancer support) as well as the project activities during the year. Outwith the two fundings highlighted, 2022's result was once again reflective of the tough funding environment extant throughout the year. The target therefore remains, and this is even more the case for 2023 than in previous years, 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 2023. (The cost base at the start of 2023 remains that that was in place at the end of 2022.)

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 £148,869 (2021: £131,599). (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



22 March 2023

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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.

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

For the year ended 31 December 2022

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

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 2022

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 FCA BSc (Hons)

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

Date: 22/3/23

The Beth Johnson Foundation

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

For the year ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and endowments from:							
Donations and legacies		137,276	0	137,276	59,852	0	59,852
Charitable activities		0	402,402	402,402	0	417,436	417,436
Other trading activities		350	0	350	3,500	0	3,500
Investments		592	0	592	497	0	497
Total	1	138,218	402,402	540,620	63,849	417,436	481,285
Expenditure on:							
Raising funds		4,249	0	4,249	4,094	0	4,094
Charitable activities		123,106	402,402	525,508	79,482	417,436	496,918
Total	2	127,355	402,402	529,757	83,576	417,436	501,012
Net income/(expenditure)		10,863	0	10,863	-19,727	0	-19,727
Transfers between funds	11	0	0	0	0	0	0
Net movement in funds		10,863	0	10,863	-19,727	0	-19,727
Reconciliation of funds:							
Total funds brought forward	11	397,352		397,352	417,079	0	417,079
Total funds carried forward	11	408,215	0	408,215	397,352	0	397,352

The incoming resources and resources expended derive from continuing operations

The Beth Johnson Foundation
BALANCE SHEET
For the year ended 31 December 2022

	Note	2022 £	2021 £
Fixed assets:			
Tangible assets	6	259,346	265,753
Total fixed assets		<u>259,346</u>	<u>265,753</u>
Current assets:			
Debtors	7	8,494	9,350
Cash at bank and in hand		197,215	259,754
Total current assets		<u>205,709</u>	<u>269,104</u>
Liabilities:			
Creditors: amounts falling due within one year	8	56,840	137,505
Net current assets or liabilities		<u>148,869</u>	<u>131,599</u>
Total assets less current liabilities		<u>408,215</u>	<u>397,352</u>
Total net assets or liabilities		<u>408,215</u>	<u>397,352</u>
The funds of the charity:			
Restricted income funds	11	0	0
		<u>0</u>	<u>0</u>
Unrestricted funds:			
Designated funds	11	259,346	265,753
General fund		148,869	131,599
Total unrestricted funds		<u>408,215</u>	<u>397,352</u>
Total charity funds		<u>408,215</u>	<u>397,352</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 22 March 2023.
They were signed on its behalf by:

Ziv Amir
Chair

Mike Cheshire
Vice Chair




Registered Charity No
Company Registration No

1122401
06154378

The Beth Johnson Foundation
 STATEMENT OF CASH FLOWS
 For the year ended 31 December 2022

	Note	2022 £	2021 £
Cash flow from operating activities:			
Net cash provided by/(used in) operating activities	14	-63,131	-32,882
Cash flow from investing activities:			
Interest received		592	497
Net cash provided by investing activities		<u>592</u>	<u>497</u>
Change in cash and cash equivalents in the reporting period		-62,539	-32,385
Cash and cash equivalents at the beginning of the reporting period		259,754	292,139
Cash and cash equivalents at the end of the reporting period	15	<u><u>197,215</u></u>	<u><u>259,754</u></u>

The Beth Johnson Foundation

ACCOUNTING POLICIES

for the year ended 31 December 2022

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 2022

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.

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.

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.

The Beth Johnson Foundation

ACCOUNTING POLICIES

for the year ended 31 December 2022

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.

EMPLOYEE BENEFITS

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

The Beth Johnson Foundation

CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

for the year ended 31 December 2022

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 2022.

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.

I INCOME AND ENDOWMENTS FROM:

Income arises from the following sources:

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
<i>Donations and legacies:</i>						
Income from The Beth Johnson Endowment	106,000	0	106,000	56,000	0	56,000
Donations and legacies	31,276	0	31,276	3,852	0	3,852
	<u>137,276</u>	<u>0</u>	<u>137,276</u>	<u>59,852</u>	<u>0</u>	<u>59,852</u>
<i>Other trading activities:</i>						
Rent from Parkfield House users	0	0	0	3,300	0	3,300
Sundry fees	350	0	350	200	0	200
	<u>350</u>	<u>0</u>	<u>350</u>	<u>3,500</u>	<u>0</u>	<u>3,500</u>
<i>Investments:</i>						
Bank interest received	592	0	592	497	0	497
Carried forward	138,218	0	138,218	63,849	0	63,849

The Beth Johnson Foundation
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

I INCOME AND ENDOWMENTS FROM (continued):

Income arises from the following sources:

	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Brought forward	138,218	0	138,218	63,849	0	63,849
<i>Charitable activities:</i>						
<i>Intergenerational:</i>						
Soil Association	0	21,360	21,360	0	21,360	21,360
Northern Ireland Intergenerational Project:						
Big Lottery Funds/Other Income	0	35,346	35,346	0	20,393	20,393
NI Comic Relief New Needs Fund	0	0	0	0	8,540	8,540
LFT	0	0	0	0	9,572	9,572
Community Foundation	0	0	0	0	1,200	1,200
Coop Ireland	0	0	0	0	1,997	1,997
WHSCF	0	1,000	1,000	0	0	0
WEA	0	323	323	0	0	0
Fingal CC	0	910	910	0	0	0
GWT	0	500	500	0	1,200	1,200
NIMC	0	0	0	0	350	350
PHA	0	47,784	47,784	0	51,982	51,982
ACNI	0	3,936	3,936	0	350	350
	0	111,159	111,159	0	116,944	116,944
<i>Advocacy:</i>						
Advocacy Service (CCGs, etc)	0	92,745	92,745	0	85,152	85,152
Widowed/Isolated/Lonely	0	12,069	12,069	0	0	0
	0	104,814	104,814	0	85,152	85,152
<i>Positive Ageing:</i>						
Big Lottery Funds - Healthy Generations	0	50,553	50,553	0	99,332	99,332
Big Lottery Funds - Bereavement Help Points	0	0	0	0	34,440	34,440
Staffordshire Housing Association/Honeycomb	0	0	0	0	1,240	1,240
Voluntary Action Stoke-on-Trent	0	0	0	0	3,759	3,759
North Staffs Carers	0	9,423	9,423	0	6,362	6,362
Even Better Together	0	9,682	9,682	0	0	0
50th Anniversary Income & Room Refurbishment	0	12,850	12,850	0	0	0
Discover Digital	0	30,693	30,693	0	0	0
Support Staffordshire	0	34,736	34,736	0	32,903	32,903
The Haywood Foundation	0	38,492	38,492	0	37,304	37,304
	0	186,429	186,429	0	215,340	215,340
<i>Total charitable activities</i>	0	402,402	402,402	0	417,436	417,436
TOTAL	138,218	402,402	540,620	63,849	417,436	481,285

2 EXPENDITURE ON:

	Activities undertaken directly £	Support costs £	Total 2022 £	Activities undertaken directly £	Support costs £	Total 2021 £
<i>Raising funds:</i>						
Raising funds	0	4,249	4,249	0	4,094	4,094
	0	4,249	4,249	0	4,094	4,094
<i>Charitable activities:</i>						
Intergenerational	111,159	41,298	152,457	116,944	28,581	145,525
Advocacy	104,814	24,778	129,592	85,152	17,149	102,301
Positive Ageing	186,429	41,468	227,897	215,340	19,420	234,760
Policy Influence Research and Development	0	2,479	2,479	0	1,715	1,715
Governance	0	13,083	13,083	0	12,617	12,617
	402,402	123,106	525,508	417,436	79,482	496,918
TOTAL	402,402	127,355	529,757	417,436	83,576	501,012

3 NET INCOME/(EXPENDITURE)

	2022 £	2021 £
Net income/(expenditure) are stated after charging:		
Independent examiners remuneration	2,460	2,400
Foreign exchange loss/(gain)	-485	1,015

4 SUPPORT COSTS ALLOCATION

	Staff costs	Office running costs	Office overheads	Computer equipment costs inc depreciation anniversary	Audit, legal and trustee expenses	Total 2022	Total 2021 (detail below)
	£	£	£	£	£	£	£
<i>Raising funds:</i>							
Raising funds	4,249	0	0	0	0	4,249	4,094
<i>Charitable activities:</i>							
Intergenerational	20,571	7,950	5,599	7,178	0	41,298	28,581
Advocacy	12,342	4,770	3,359	4,307	0	24,778	17,149
Positive Ageing	15,367	3,976	2,799	19,326	0	41,468	19,420
Policy Influence Research and Development	1,235	477	336	431	0	2,479	1,715
Governance	6,679	0	0	0	6,404	13,083	12,617
Total support costs	60,443	17,173	12,093	31,242	6,404	127,355	83,576

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 equipment costs inc depreciation anniversary	Audit, legal and trustee expenses	Total 2021
	£	£	£	£	£	£
<i>Raising funds:</i>						
Raising funds	4,094	0	0	0	0	4,094
<i>Charitable activities:</i>						
Intergenerational	12,911	2,750	6,026	6,894	0	28,581
Advocacy	7,747	1,650	3,616	4,136	0	17,149
Positive Ageing	11,585	1,375	3,013	3,447	0	19,420
Policy Influence Research and Development	775	165	362	413	0	1,715
Governance	6,522	0	0	0	6,095	12,617
Total support costs	43,634	5,940	13,017	14,890	6,095	83,576

5 STAFF NUMBERS AND COSTS

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

	2022 Number	2021 Number
Direct charitable activities	14	15
Support	2	2
Total	<u>16</u>	<u>17</u>

The aggregate payroll costs of these persons were as follows:

	2022 £	2021 £
Wages and salaries	344,745	355,510
Social security costs	23,629	22,880
Pension costs	23,810	26,289
Redundancy costs	15,738	0
	<u>407,922</u>	<u>404,679</u>

Higher paid employees

During the year no employees were paid more than £60,000. (2021: nil.)

Senior management arrangements

The total cost of the senior management team in place in 2022 (chief executive/executive chair, project development manager, finance director and dementia advocacy manager) was £117,438. (2021: £117,052.)

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. (2021: nil.)

Travel, subsistence and entertaining expenses have been reimbursed, or paid on behalf of, the chairman and/or trustees (seven trustees in total during the year) of the Foundation during the year amounting to £490 (2021: £355, 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 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 818 hours of their time in the year to 31 December 2022 (2021: 658 hours). This is estimated as a financial benefit to the Foundation of approximately £14,772 (2021: £11,883.)

Employment Costs

Employment costs for 2022 include redundancy costs of £15,738. (2021: nil.)

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	54,084	58,394
Charge for the year	0	0	6,407	6,407
At the end of the year	<u>0</u>	<u>4,310</u>	<u>60,491</u>	<u>64,801</u>
<i>Net book value:</i>				
At 31 December 2022	<u>252,938</u>	<u>0</u>	<u>6,408</u>	<u>259,346</u>
At 31 December 2021	<u>252,938</u>	<u>0</u>	<u>12,815</u>	<u>265,753</u>
			2022 £	2021 £
7 DEBTORS				
Prepayments and accrued income			8,494	9,350
			<u>8,494</u>	<u>9,350</u>
8 CREDITORS				
Trade creditors and accruals			10,052	6,849
Taxation and social security			6,244	5,997
Deferred income			40,544	124,659
			<u>56,840</u>	<u>137,505</u>

9 ANALYSIS OF DEFERRED INCOME

	Balance at 1 January 2022	Transfers in	Transfers out	Balance at 31 December 2022
	£	£	£	£
Intergenerational	48,257	69,086	111,159	6,184
Advocacy	10,290	98,442	104,814	3,918
Positive Ageing	66,112	150,759	186,429	30,442
	<u>124,659</u>	<u>318,287</u>	<u>402,402</u>	<u>40,544</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. (2021: £0.)

Lease commitments - operating leases

At 31 December 2022 the charity had total commitments under non-cancellable operating leases relating to equipment which expire as follows:

	2022	2021
	£	£
Within 1 year	1,236	1,236
Within 2 - 5 years	<u>1,133</u>	<u>2,369</u>

The amount of lease payments recognised as an expense during the year was £0. (2021: £0).

11 ANALYSIS OF CHARITABLE FUNDS

UNRESTRICTED FUNDS

	Balance at 1 January 2022	Incoming resources	Resources expended	Transfer between funds	Balance at 31 December 2022
	£	£	£	£	£
Designated - fixed assets fund	265,753	0	0	-6,407	259,346
General fund	<u>131,599</u>	<u>138,218</u>	<u>-127,355</u>	<u>6,407</u>	<u>148,869</u>
	<u>397,352</u>	<u>138,218</u>	<u>-127,355</u>	<u>0</u>	<u>408,215</u>

UNRESTRICTED FUNDS - 2021

	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	<u>144,917</u>	<u>63,849</u>	<u>-83,576</u>	<u>6,409</u>	<u>131,599</u>
	<u>417,079</u>	<u>63,849</u>	<u>-83,576</u>	<u>0</u>	<u>397,352</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 2022	Incoming resources	Resources expended	Transfer between funds	Balance at 31 December 2022
	£	£	£	£	£
Intergenerational fund	0	111,159	-111,159	0	0
Advocacy fund	0	104,814	-104,814	0	0
Positive Ageing fund	0	186,429	-186,429	0	0
	<u>0</u>	<u>402,402</u>	<u>-402,402</u>	<u>0</u>	<u>0</u>

RESTRICTED FUNDS - 2021

	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
	<u>0</u>	<u>417,436</u>	<u>-417,436</u>	<u>0</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
	£	£	£
Fixed assets	259,346	0	259,346
Current assets	165,165	40,544	205,709
Current liabilities	-16,296	-40,544	-56,840
	<u>408,215</u>	<u>0</u>	<u>408,215</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2021

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fixed assets	265,753	0	265,753
Current assets	144,445	124,659	269,104
Current liabilities	-12,846	-124,659	-137,505
	<u>397,352</u>	<u>0</u>	<u>397,352</u>

13 CONTROL RELATIONSHIP

The charity is controlled by the Trustees.

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

	2022 £	2021 £
Net (Expenditure) for the reporting period (as per the statement of financial activities)	10,863	-19,727
Adjustments for:		
Depreciation charges	6,407	6,409
Interest from investments	-592	-497
(Increase) in fixed assets	0	0
(Increase)/Decrease in debtors	856	-2,195
Increase/(Decrease) in creditors	-80,665	-16,872
Net cash (used in)/provided by operating activities	<u>-63,131</u>	<u>-32,882</u>

15 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash in Hand	89,626	152,748
Notice Deposits	107,589	107,006
Total Cash and Cash Equivalents	<u>197,215</u>	<u>259,754</u>

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. (2021: nil.)

There are no other related party transactions.

17 FINANCIAL INSTRUMENTS

Financial liabilities measured at amortised cost comprise trade creditors.

Financial liabilities

	2022 £	2021 £
Financial liabilities measured at amortised cost	10,052	6,849
	<u>10,052</u>	<u>6,849</u>

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