

The Beth Johnson Foundation

REPORT AND FINANCIAL STATEMENTS

31 December 2023

Registered Charity No. 1122401
Company Registration No. 06454378

The Beth Johnson Foundation

CONTENTS

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

The Beth Johnson Foundation

REFERENCE AND ADMINISTRATIVE INFORMATION

TRUSTEES

Ziv Amir
Mike Cheshire
Siobhan Heafield
Jane Jervis
Nick Maslen
Paul Riddell
Hilary Stefanelli

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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Stoke-on-Trent
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INDEPENDENT EXAMINER

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Geens Limited
Graphic House
124 City Road
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ST4 2PH

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Reference and Administration

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

The Trustees' Annual Report relates to the year ended 31st December 2023.

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
Siobhan Heafield (joined 1/10/23)
Jane Jervis
Nick Maslen
Sarah McWilliams (resigned 22/3/23)
Michael Murray (resigned 22/3/23)
Paul Riddell
Hilary Stefanelli (joined 1/4/23)

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

Company Secretary
Brian Davison

In 2023 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 2023.

Recruitment and appointment of Trustees

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

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

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

Trustee induction and training

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

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

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

Organisational structure

The Foundation has a Board of Directors who meet 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.

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

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

Partnership arrangements

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

- 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.

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

Or, has an impact at policy level, for example:

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

Investment

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

ACHIEVEMENTS AND PERFORMANCE

2023 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

LGNI are delighted to have progressed successfully through 2023 increasing support for and engagement in intergenerational practice across NI. 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 2023 LGNI networks had 880 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 118 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 40 grantees/groups to engage over 1983 people of all ages in intergenerational activities; joining forces with UK partners to form the Global Intergenerational Week Executive Team and successfully delivering the 2023 Campaign with Global partners and as the lead for Northern Ireland (online events and promotion) and planning for Global IG Week 2023; delivering our bespoke and accredited intergenerational training offering to new audiences and customers – the care sector, early years, housing providers, young people; 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 'Intergenerational Christmas Campaign' which included the allocation and support of 25 small grants, development of Christmas resources, intergenerational messaging and sharing of

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

intergenerational good news stories; accessing of new/additional funding streams – UK Lottery in partnership with Generations Working Together Scotland and Apples and Honey Nightingale London, training income, Arts Council NI, Clear Project, Public Health Agency Enhancement, Shared Island Civic Fund.

UL Lottery Partnership - Get Togethers: LGNI were one of a range of partners across the UK who worked together on the Get Togethers Project led by the Food for Life team within the Soil Association. The 4 year project ended in May 2023 and promoted the importance of bringing generations together through good food, cooking and growing activities. LGNI's role in this project was 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. Highlights during the project's lifetime included the Plant and Share Campaign, small grants programmes, Virtual Get Togethers during Covid and the development of Grandparents Gardening resources in 2023.

Arts Council NI Projects: during 2023 LGNI accessed delivered the LinkAge and Art project funded by the Arts for Older People programme. This project, which is now complete involved LGNI coordinating four intergenerational arts projects involving four, four schools and four artists. The work was showcased at the end of the project and LGNI staff are supporting the sustainability of relationships between settings. In late 2023 LGNI again accessed funding from ACNI for a similar project completing in 2024 involving 3 older people's settings, 3 schools and 3 artists.

Halifax Foundation – Creating Intergenerational Connections: LGNI accessed funding from the Halifax Foundation for NI in late 2022 for the Creating Intergenerational Connections project. This small amount of funding enabled LGNI to develop 4 new intergenerational links between 2 primary schools, 2 secondary schools and 4 local older people's settings. These links were warmly received and all groups plan to continue their new relationships.

Creating Intergenerational Communities - The National Lottery Community Fund UK: LGNI were delighted to embark on the Creating Intergenerational Communities project funded by The National Lottery Community Fund (Bringing People Together) in early 2023. This multi-year project is led by Generations Working Together in partnership with LGNI and Apples and Honey at Nightingale and will support the partners to train and upskill communities and grassroots organisations across the UK, to develop and facilitate new intergenerational projects and opportunities. The programme will also introduce and promote new quality standards for Intergenerational activities, providing confidence and ensuring sustainability. LGNI's role in NI will be to identify a number of pilot settings to take part and train and upskill staff to deliver intergenerational activities and also to evaluate their work and its impact against the newly developed Quality Indicators. So far LGNI have delivered training to the early years sector, identified pilot settings and supported the development of a Quality standards toolkit.

Shared Island Civic Fund – Across Borders & Generations Project: LGNI are delighted be leading on this intergenerational, cross-border project in partnership with Fingal County Council and funded by the Department of Foreign Affairs Ireland 'Shared Island Civic Fund'. The project will complete in 2024 and facilitate the development of locally driven intergenerational initiatives in two communities: Mayobridge NI and Balbriggan, Dublin. So far LGNI and Fingal Council have developed the initial intergenerational partnerships and have facilitated a series of workshops that bring them together on both sides of the border in preparation for local work and to share learning of their experience. Younger and older people from each of the two communities have participated in workshops facilitated by LGNI including jointly identify the issues and challenges that both generations currently face in their community, discussing ageism and its effect on the perceptions of older younger people, exploring potential collaborative benefits and opportunities to share resources and experience across generations. Their intergenerational activities will run until March 2024 and will be showcased at a joint seminar.

Training & Facilitation income: during 2023 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, Clannmil Housing, Care Home Staff, speaker opportunities, My Home Life etc.

Make It Happen

In April 2023 we applied for round two of the, Stoke-on-Trent City Council Funded, Make it Happen Fund where we secured £7900 to deliver a four community month project. The project was designed with the idea to promote our BJB Community hub Library, to do this we developed a Storytelling programme which

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

was made up of 8 sessions across 4 months with the additional aim to support adult literacy and tackle social isolation and loneliness by delivering socialised creative writing sessions in a warm, welcoming, and safe space. To lead the sessions, we worked with local storyteller and poet Alan Barrett (6 sessions) and the Workers Education Association (2 sessions). Over the course of the programme, we had 70 people attend with between 4-7 coming to each session. The output of the project was a book of creative writing and poetry titled 'Spilled Words' containing work by the community of people who had taken part in the programme sessions. We worked with Sporting Communities on the project evaluation and are currently awaiting the final evaluation report expected in December 2023- January 2024.

Dementia Advocacy

The Dementia Advocacy Project has been delivery advocacy services since 1988. The service provides specialist advocacy for people with dementia and memory loss at key times of transition and change to ensure their voice is heard, their opinions noted, and their rights upheld.

This year, the service offer and eligibility criteria have been re-visited and clarified, and a totally new team has been introduced. The team settled in quickly and the project has navigated this time of significant change well. We continue to offer a relevant, robust and professional service for our clients, and the project is recognised by professionals as providing an expert service for their clients.

The issues our clients face are diverse and often involve multiple challenges which require a longer term involvement with an advocate. Also, many of the clients referred to us are at a more advanced stage of dementia which brings challenges around communication and can require a non-instructed advocacy partnership.

Despite the challenges faced this year, 292 client contacts have taken place - via home visits, hospital visits, and supporting clients by representing their views at meetings with care providers, nursing teams and social care staff. Type of outcomes achieved include: obtaining and explaining information around being sectioned; challenging section 2 decision at tribunal; obtaining views around care provision; support to obtain LPA's; establishing patient wishes around end of life wishes.

The project receives positive feedback from both clients and referrers, reporting that the people we work with feel well supported and feel confident that their views have been represented.

Alongside 1:1 advocacy, the project also facilitates a Dementia Advocacy Peer Support group, which meets once a month. Members express how valuable they find the opportunity to meet with their peers and offer each other support, and to gain other people's perspectives on issues relating to living with dementia.

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.

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

Social Prescribing

Social prescribing involves helping patients to improve their health, wellbeing, and social welfare by connecting them to community services which might be run by the council or a local charity. For example, signposting people who have been diagnosed with dementia to local dementia support groups.

Our Social Prescriber Lianne Burton has spent the past year consolidating the service and her role in Staffordshire Moorlands as a Social Prescriber. Lianne has worked with her local GP's, practices and clinical staff to inform them of what SP is and how it can support and compliment core GP and clinical services. The result has seen Lianne receive a positive response in referrals with her case list increasing from approx. 40 to over 100 with a waiting list for referrals. Lianne has developed relationships with community groups, food banks and local services throughout the year enabling her to widen the reach of Social Prescribing.

Community Health Champions

We have 10 people signed up as community health Champions with our Senior Project Development Manager Adam Gratton overseeing the communications. Through 2023 there has been a focus on improving the delivery of digital communication from VAST who run CHC project. We have worked closely with CHC project Lead Zi Khumalo from VAST to establish a stronger relationship and channels of communication. This year we have been involved in a project led by VAST, Keele University, University of Leeds and Expert Citizens CiC looking at citywide community consultation around Health Literacy and hardship. In June we supported the delivery of a community consultation event in Fenton and were then involved in the end of year project dissemination in November at Keele University. This project will now move into a second phase in which we will continue to be a part of and support as members of the Community Health Champion network. Our BJF Community Health Champions and BJF staff are regularly supplied with up-to-date CHC information on a weekly basis via the VAST CHC newsletter.

Bereavement Friendship Project

The Bereavement Friendship Project commenced on July 1st 2022 and is funded by UHNM Charity/NHS Charities Together. Funding was initially secured for a 12month period, and we were able to secure extension funding that will enable the project to continue until March 31st 2024.

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, Biddulph Town Hall, John Hall Wellness Gardens in Leek and St Andrew's Church at Weston Coyney. We hope to expand our service to include sessions at more community venues across 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

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

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.

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. During the 2 years active 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; 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.

The Carer Support Service project ended on 31st March 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.

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', enhancing the knowledge, understanding and skills of staff and volunteers working with people aged 55+ in North Staffordshire.

The BJF facilitates and supports a Community Engagement and Involvement group, which ensures that processes are deliberately put in place so that members are always at the very heart of what the BJF and are able to give a clear voice to what the BJF need to do in the future. The group informs the Older Persons Alliance, strengthening the partnership, to ensure we deliver services that are truly needed throughout Staffordshire.

The BJF have staff with a wealth of experience in supporting older people with dementia, and our element of this project was based around dementia advocacy. The aim of our partnership work around dementia advocacy is to develop and deliver learning sessions that will enable staff and volunteers to feel confident in their understanding of both dementia and advocacy. By developing confidence through increased knowledge, by identifying skills and building expertise in both the fields of dementia and advocacy, we are better able to anticipate and to provide support to people living with dementia across our communities.

This support extends to the person with dementia, the caregivers, and family carers who are all part of the person's circle of support.

Year one of the Even Better Together partnership project focused on: developing and building strong partnerships between BJF, MHA and FHC; mapping the delivery models of dementia support in MHA and FHC; identifying the training needs of learners in MHA, FHC and BJF; introducing the Learning Together programme to staff and volunteers; developing a delivery model in response to different needs of staff and volunteers.

The steering group has helped to steer the direction of the delivery model including the content of training sessions, the delivery timetable and coordination of recruiting learners. We have identified existing learning routes for staff and volunteers, identifying potential learning gaps and ensuring the delivery model of learning and reflection complements existing opportunities for learning and skills development. The learning programme focused on: understanding dementia from the perspective of the person with

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

dementia, strategies to support people in distress and information on support in the community to signpost people with dementia and their families to, strategies to support people in distress, focusing on empowering language and an understanding of legal frameworks (e.g. Lasting Power of Attorney). Two BJF volunteers have provided stories of their lived experience as carers to be shared within the learning sessions.

The programme is designed to help staff and volunteers to work together to build a framework for dementia friendly community groups. This approach responds to the need for a warm welcome in our community for people living with dementia. These plans and pledges will enable each organisation to build on their inclusive approach, to adjust the environment and group sessions, to include people at different stages of dementia and their carers. The BJF Project Lead is also working with the Alzheimer's Society to help roll out their Dementia Friends programme within community groups, to help raise awareness amongst community members about dementia and supporting the rights of everyone.

Five workshops have been delivered to MHA and FHC staff and volunteers incorporating 34 participants. The total number of volunteers is 13 whilst a total of 10 FHC volunteer learners have completed the programme and achieved learning and practice development as Dementia Champions. There are a further 6 MHA staff who are close to completing the programme on completion of a final session.

The project will continue to focus on scaling up the learning together programme, both in person and online, as part of a Dementia Champion Programme initiative.

Discover (Digital Inclusion, Tea & Tech drop-in sessions)

1 in 5 people in the UK don't feel confident using digital technology. Older people often don't feel confident using digital technology, don't have affordable access to the internet, don't know how to use the internet and digital equipment safely and comfortably. Following on from the BJF Discover Digital project in 2022, Beth Johnson Foundation offer small Tea & Tech drop-in sessions led by our volunteer Digital Friends. The drop-in sessions take place once a month at Parkfield House and are free for older people living in our local community. Our Tea & Tech approach encourages positive discussion and sharing digital and technological experiences has enabled healthy well-being, communication, engagement and interaction to ensure their community feels valued and included. The appetite and need for this provision are strong. The initiative has seen an increasing and consistent level of participation, providing positive outcomes such as: growth and consistency of conversations amongst residents around issues of health and well-being; reducing loneliness and allowing friendships to blossom through experiencing technology together; developing confidence with technology to help perform the most necessary tasks using mobiles, computers and tablets.

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. We will continue to develop strategic and productive partnerships and relationships. We continue to 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: supporting digital inclusion across the generations; providing psychosocial and emotional support for ageing, local community members; and influencing the ageing agenda locally, nationally and internationally through evaluation of our services, research and informing policy. We will continue to seek funding to deliver projects (as detailed above) in fulfilment of our over-arching objectives and our publications. We will build on our intergenerational work through KISI projects and introducing the Centre for Intergenerational Practice, Research and Development (England, and working with local and national partners.

2. We will develop strategic and productive partnerships and relationships

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

The Beth Johnson Foundation

TRUSTEES' ANNUAL REPORT

The focus for the Foundation in the coming period will be in the following key areas: developing life transitions thinking and services, and, research, policy & influencing the ageing agenda locally, nationally and internationally. We will continue to deliver projects (as detailed above) in fulfilment of our over-arching objectives and promote our publications.

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

Overall restricted fund turnover for 2023 was approximately 95% of that of 2022 (which in turn was only 96% of 2021) – largely a result of the tough funding environment extant in the year. 2024 will continue to be a tough funding environment. 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

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 over £53k in 2023) was largely a result of additional funding received in 2022 not being replicated in 2023. The year was thus reflective of the tough funding environment extant throughout. The target remains, and this, as reserves have diminished through 2023, is even more the case for 2024 than in previous years. The aim is to at least maintain the current 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 2024. (The cost base at the start of 2024 remains that that was in place at the end of 2023.)

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.

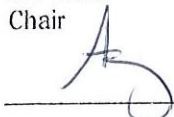
As indicated these reserves would be needed to meet working capital requirements should there be a significant reduction in income. The Board are confident that at such a level they would be able to continue the activities of the charity in the event of a significant short term reduction in funding. 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 £101,980 (2022: £148,869). (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



3 April 2024

The Beth Johnson Foundation

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN THE PREPARATION OF FINANCIAL STATEMENTS

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Beth Johnson Foundation

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

For the year ended 31 December 2023

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

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 2023

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
Graphic House
124 City Road
Stoke on Trent
ST4 2PH

Date: 16/4/24

The Beth Johnson Foundation

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

For the year ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and endowments from:							
Donations and legacies		57,357	0	57,357	137,276	0	137,276
Charitable activities		0	381,876	381,876	0	402,402	402,402
Other trading activities		0	0	0	350	0	350
Investments		1,753	0	1,753	592	0	592
Total	1	59,110	381,876	440,986	138,218	402,402	540,620
Expenditure on:							
Raising funds		4,948	0	4,948	4,249	0	4,249
Charitable activities		107,460	381,876	489,336	123,106	402,402	525,508
Total	2	112,408	381,876	494,284	127,355	402,402	529,757
Net income/(expenditure)		-53,298	0	-53,298	10,863	0	10,863
Transfers between funds	11	0	0	0	0	0	0
Net movement in funds		-53,298	0	-53,298	10,863	0	10,863
Reconciliation of funds:							
Total funds brought forward	11	408,215	0	408,215	397,352	0	397,352
Total funds carried forward	11	354,917	0	354,917	408,215	0	408,215

The incoming resources and resources expended derive from continuing operations

The Beth Johnson Foundation

BALANCE SHEET

For the year ended 31 December 2023

	Note	2023 £	2022 £
Fixed assets:			
Tangible assets	6	252,938	259,346
Total fixed assets		<u>252,938</u>	<u>259,346</u>
Current assets:			
Debtors	7	7,932	8,494
Cash at bank and in hand		146,525	197,215
Total current assets		<u>154,457</u>	<u>205,709</u>
Liabilities:			
Creditors: amounts falling due within one year	8	52,478	56,840
Net current assets or liabilities		<u>101,979</u>	<u>148,869</u>
Total assets less current liabilities		<u>354,917</u>	<u>408,215</u>
Total net assets or liabilities		<u>354,917</u>	<u>408,215</u>
The funds of the charity:			
Restricted income funds	11	0	0
		<u>0</u>	<u>0</u>
Unrestricted funds:	11		
Designated funds		252,938	259,346
General fund		101,979	148,869
Total unrestricted funds		<u>354,917</u>	<u>408,215</u>
Total charity funds		<u>354,917</u>	<u>408,215</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 3 April 2024.

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 2023

	Note	2023 £	2022 £
Cash flow from operating activities:			
Net cash provided by/(used in) operating activities	14	-52,443	-63,131
Cash flow from investing activities:			
Interest received		1,753	592
Net cash provided by investing activities		<u>1,753</u>	<u>592</u>
Change in cash and cash equivalents in the reporting period		-50,690	-62,539
Cash and cash equivalents at the beginning of the reporting period		197,215	259,754
Cash and cash equivalents at the end of the reporting period	15	<u><u>146,525</u></u>	<u><u>197,215</u></u>

The Beth Johnson Foundation

ACCOUNTING POLICIES

for the year ended 31 December 2023

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 2023

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 2023

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 2023

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 2023.

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 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
<i>Donations and legacies:</i>						
Income from The Beth Johnson Endowment	56,000	0	56,000	106,000	0	106,000
Donations and legacies	750	0	750	31,276	0	31,276
	<u>56,750</u>	<u>0</u>	<u>56,750</u>	<u>137,276</u>	<u>0</u>	<u>137,276</u>
<i>Other trading activities:</i>						
Rent from Parkfield House users	607	0	607	0	0	0
Sundry fees	0	0	0	350	0	350
	<u>607</u>	<u>0</u>	<u>607</u>	<u>350</u>	<u>0</u>	<u>350</u>
<i>Investments:</i>						
Bank interest received	1,753	0	1,753	592	0	592
Carried forward	59,110	0	59,110	138,218	0	138,218

1 INCOME AND ENDOWMENTS FROM (continued):

Income arises from the following sources:

	Unrestricted funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Restricted funds £	Total 2022 £
Brought forward	59,110	0	59,110	138,218	0	138,218
<i>Charitable activities:</i>						
<i>Intergenerational:</i>						
Soil Association	0	8,900	8,900	0	21,360	21,360
KISI KAPP	0	4,908	4,908	0	0	0
Northern Ireland Intergenerational Project:						
Big Lottery Funds/Other Income	0	4,387	4,387	0	35,346	35,346
WH SCT	0	0	0	0	1,000	1,000
WEA	0	0	0	0	323	323
Fingal CC	0	5,262	5,262	0	910	910
GWT/Apples & Honey	0	47,431	47,431	0	500	500
PHA	0	43,673	43,673	0	47,784	47,784
ACNI	0	11,300	11,300	0	3,936	3,936
	0	125,861	125,861	0	111,159	111,159
<i>Advocacy:</i>						
Advocacy Service (CCGs, etc)	0	84,010	84,010	0	92,745	92,745
Widowed/Isolated/Lonely	0	22,353	22,353	0	12,069	12,069
	0	106,363	106,363	0	104,814	104,814
<i>Positive Ageing:</i>						
Big Lottery Funds - Healthy Generations	0	7,479	7,479	0	50,553	50,553
Making It Happen	0	5,643	5,643	0	0	0
Know Your Neighbourhood	0	796	796	0	0	0
Community Health Champions	0	1,250	1,250	0	0	0
North Staffs Carers	0	5,385	5,385	0	9,423	9,423
Even Better Together	0	37,185	37,185	0	9,682	9,682
Hubb	0	6,000	6,000	0	0	0
All the Small Things	0	2,050	2,050	0	0	0
50th Anniversary Income & Room Refurbishment	0	0	0	0	12,850	12,850
Discover Digital	0	10,659	10,659	0	30,693	30,693
Support Staffordshire	0	33,089	33,089	0	34,736	34,736
The Haywood Foundation	0	40,116	40,116	0	38,492	38,492
	0	149,652	149,652	0	186,429	186,429
<i>Total charitable activities</i>	0	381,876	381,876	0	402,402	402,402
TOTAL	59,110	381,876	440,986	138,218	402,402	540,620

2 EXPENDITURE ON:

	Activities undertaken directly £	Support costs £	Total 2023 £	Activities undertaken directly £	Support costs £	Total 2022 £
<i>Raising funds:</i>						
Raising funds	0	4,948	4,948	0	4,249	4,249
	0	4,948	4,948	0	4,249	4,249
<i>Charitable activities:</i>						
Intergenerational	125,861	31,064	156,925	111,159	41,298	152,457
Advocacy	106,363	18,639	125,002	104,814	24,778	129,592
Positive Ageing	149,652	36,806	186,458	186,429	41,468	227,897
Policy Influence Research and Development	0	1,865	1,865	0	2,479	2,479
Governance	0	19,086	19,086	0	13,083	13,083
	381,876	107,460	489,336	402,402	123,106	525,508
TOTAL	381,876	112,408	494,284	402,402	127,355	529,757

3 NET INCOME/(EXPENDITURE)

	2023 £	2022 £
Net income/(expenditure) are stated after charging:		
Independent examiners remuneration	2,460	2,460
Foreign exchange loss/(gain)	-129	-485

4 SUPPORT COSTS ALLOCATION

	Staff costs	Office running costs	Office overheads	Computer equipment costs inc depreciation anniversary	Audit, legal and trustee expenses	Total 2023	Total 2022 (detail below)
	£	£	£	£	£	£	£
<i>Raising funds:</i>							
Raising funds	4,948	0	0	0	0	4,948	4,249
<i>Charitable activities:</i>							
Intergenerational	13,110	3,644	7,122	7,188	0	31,064	41,298
Advocacy	7,866	2,187	4,273	4,313	0	18,639	24,778
Positive Ageing	27,829	1,822	3,561	3,594	0	36,806	41,468
Policy Influence Research and Development	787	219	428	431	0	1,865	2,479
Governance	7,550	0	0	0	11,536	19,086	13,083
Total support costs	62,090	7,872	15,384	15,526	11,536	112,408	127,355

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 2022
	£	£	£	£	£	£
<i>Raising funds:</i>						
Raising funds	4,249	0	0	0	0	4,249
<i>Charitable activities:</i>						
Intergenerational	20,571	7,950	5,599	7,178	0	41,298
Advocacy	12,342	4,770	3,359	4,307	0	24,778
Positive Ageing	15,367	3,976	2,799	19,326	0	41,468
Policy Influence Research and Development	1,235	477	336	431	0	2,479
Governance	6,679	0	0	0	6,404	13,083
Total support costs	60,443	17,173	12,093	31,242	6,404	127,355

5 STAFF NUMBERS AND COSTS

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

	2023 Number	2022 Number
Direct charitable activities	12	14
Support	2	2
Total	<u>14</u>	<u>16</u>

The aggregate payroll costs of these persons were as follows:

	2023 £	2022 £
Wages and salaries	328,131	344,745
Social security costs	21,891	23,629
Pension costs	23,821	23,810
Redundancy costs	0	15,738
	<u>373,843</u>	<u>407,922</u>

Higher paid employees

During the year no employees were paid more than £60,000. (2022: nil.)

Senior management arrangements

The total cost of the senior management team in place in 2023 (chief executive/executive chair, project development manager, finance director and dementia advocacy manager) was £108,966. (2022: £117,438.)

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. (2022: 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 £2,318 (2022: £490, 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 800 hours of their time in the year to 31 December 2023 (2022: 818 hours). This is estimated as a financial benefit to the Foundation of approximately £14,447. (2022: £14,772.)

Employment Costs

Employment costs for 2023 include redundancy costs of nil. (2022: £15,738.)

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	60,491	64,801
Charge for the year	0	0	6,408	6,408
At the end of the year	<u>0</u>	<u>4,310</u>	<u>66,899</u>	<u>71,209</u>
<i>Net book value:</i>				
At 31 December 2023	<u>252,938</u>	<u>0</u>	<u>0</u>	<u>252,938</u>
At 31 December 2022	<u>252,938</u>	<u>0</u>	<u>6,408</u>	<u>259,346</u>

2023
£

2022
£

7 DEBTORS

Prepayments and accrued income	7,932	8,494
	<u>7,932</u>	<u>8,494</u>

8 CREDITORS

Trade creditors and accruals	10,154	10,052
Taxation and social security	6,785	6,244
Deferred income	35,539	40,544
	<u>52,478</u>	<u>56,840</u>

9 ANALYSIS OF DEFERRED INCOME

	Balance at 1 January 2023 £	Transfers in £	Transfers out £	Balance at 31 December 2023 £
Intergenerational	6,184	120,164	125,861	487
Advocacy	3,918	123,028	106,363	20,583
Positive Ageing	30,442	133,679	149,652	14,469
	<u>40,544</u>	<u>376,871</u>	<u>381,876</u>	<u>35,539</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. (2022: £0.)

Lease commitments - operating leases

At 31 December 2023 the charity had total commitments under non-cancellable operating leases relating to equipment which expire as follows:

	2023 £	2022 £
Within 1 year	1,133	1,236
Within 2 - 5 years	0	1,133

The amount of lease payments recognised as an expense during the year was £0. (2022: £0).

11 ANALYSIS OF CHARITABLE FUNDS

UNRESTRICTED FUNDS

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfer between funds £	Balance at 31 December 2023 £
Designated - fixed assets fund	259,346	0	0	-6,408	252,938
General fund	148,869	59,110	-112,408	6,408	101,979
	<u>408,215</u>	<u>59,110</u>	<u>-112,408</u>	<u>0</u>	<u>354,917</u>

UNRESTRICTED FUNDS - 2022

	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	131,599	138,218	-127,355	6,407	148,869
	<u>397,352</u>	<u>138,218</u>	<u>-127,355</u>	<u>0</u>	<u>408,215</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 2023	Incoming resources	Resources expended	Transfer between funds	Balance at 31 December 2023
	£	£	£	£	£
Intergenerational fund	0	125,861	-125,861	0	0
Advocacy fund	0	106,363	-106,363	0	0
Positive Ageing fund	0	149,652	-149,652	0	0
	<u>0</u>	<u>381,876</u>	<u>-381,876</u>	<u>0</u>	<u>0</u>

RESTRICTED FUNDS - 2022

	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>

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	252,938	0	252,938
Current assets	118,918	35,539	154,457
Current liabilities	-16,939	-35,539	-52,478
	<u>354,917</u>	<u>0</u>	<u>354,917</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - 2022

	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>

13 CONTROL RELATIONSHIP

The charity is controlled by the Trustees.

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

	2023 £	2022 £
Net (Expenditure) for the reporting period (as per the statement of financial activities)	-53,298	10,863
Adjustments for:		
Depreciation charges	6,408	6,407
Interest from investments	-1,753	-592
(Increase) in fixed assets	0	0
(Increase)/Decrease in debtors	562	856
Increase/(Decrease) in creditors	-4,362	-80,665
Net cash (used in)/provided by operating activities	-52,443	-63,131

15 ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in Hand	112,253	89,626
Notice Deposits	34,272	107,589
Total Cash and Cash Equivalents	146,525	197,215

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. (2022: nil.)

There are no other related party transactions.

17 FINANCIAL INSTRUMENTS

Financial liabilities measured at amortised cost comprise trade creditors.

Financial liabilities

	2023 £	2022 £
Financial liabilities measured at amortised cost	10,154	10,052
	10,154	10,052

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