

The Beth Johnson Foundation

REPORT AND FINANCIAL STATEMENTS

31st December 2024

Registered Charity No. 1122401
Company Registration No. 06454378

The Beth Johnson Foundation

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REFERENCE AND ADMINISTRATIVE INFORMATION

TRUSTEES

Siobhan Heafield
Jane Jervis
Nick Maslen
Paul Riddell
Hilary Stefanelli

COMPANY SECRETARY

Sue Read

REGISTERED OFFICE

Parkfield House
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BANKERS

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NatWest Bank plc
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SOLICITORS

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Graphic House
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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 2024.

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

Ziv Amir (resigned April 2025)
Mike Cheshire (resigned July 2024)
Siobhan Heafield
Jane Jervis
Nick Maslen
Paul Riddell
Hilary Stefanelli

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

Company Secretary
Brian Davison to Sept 2024
Sue Read from Oct 2024

In 2024 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 2024.

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

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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.

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 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.

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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 than 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 older people with loss and bereavement.
- Intergenerational work.
- Supporting older people with media access (mobile phones, iPads etc)

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.

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.
- Developing intergenerational networks to support intergenerational developments in England and further afield.

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

2024 Annual Retrospective

CEO Sue Read writes: in summary, it has continued to be a very busy year, with a number of extended collaborations (e.g. *Even Better Together* project with Methodist Housing and Father Hudson); the ICB funded project (Dementia Advocacy support project), new projects (e.g. KISI intergenerational project) has 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 Northern Ireland

LGNI are delighted to have progressed successfully through 2024 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 2024 LGNI networks had 882 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 outcome-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 2024 included:

- Growth of the LGNI network membership by over 117 members, hosting well attended network meetings via Zoom, regular newsletters and advice and support service;

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- Coordination of the All Ages April grants scheme supporting 40 grantees/groups to engage over 1987 people of all ages in intergenerational activities;
- Joining forces with UK partners to form the Global Intergenerational Week Executive Team and successfully delivering the 2024 Campaign with Global partners and as the lead for Northern Ireland (online events and promotion) and planning for Global IG Week 2024;
- 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 30 small grants, development of Christmas resources, intergenerational messaging and sharing of intergenerational good news stories; 1295 participants took part.
- Accessing of new/additional funding streams –Arts Council NI Arts for Older People and REAP funds, Public Health Agency Enhancement, Shared Island Civic Fund and consultancy work income from Barnardos and Ards and North Down Borough Council.

CLEAR Project Funding

LGNI accessed funding for the Age Exchange Project in 2023 and delivered activity in early 2024. The project involved creating an intergenerational link between Knockbreda Primary School and Annadale Care Home with the pupils and residents taking part in a series of intergenerational activities to improve mental health and wellbeing.

Arts Council NI Project

LGNI accessed funding for the Arty Generations Project from the Arts for Older People programme in 2023 and delivered activity January to June 2024. This project, which is now complete involved LGNI coordinating three intergenerational arts projects involving three older peoples settings, 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. A total of 82 participants took part in this project across three council areas in NI.

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 complete in July 2025. Through the projects activities, the partners have aimed to train and upskill communities and grassroots organisations across the UK, to develop and facilitate new intergenerational projects and opportunities. The programme also introduced and promoted new quality standards for

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Intergenerational activities, providing confidence and ensuring sustainability. LGNI's role in NI was to identify and support 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. LGNI supported a total of 10 pilots across NI who went on to embrace an intergenerational approach to the work that day alongside utilising the Creating Intergenerational Communities toolkit. LGNI main role involved delivering training, identifying and supported pilot settings and collecting feedback on the Quality standards toolkit. An NI celebration event was held in Stormont Parliament Buildings in May to showcase impact.

Shared Island Civic Fund – Across Borders & Generations Project

LGNI led 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 began in 2023 and completed in 2024, facilitating the development of locally driven intergenerational initiatives in two communities: Mayobridge NI and Balbriggan, Dublin. LGNI and Fingal Council developed the initial intergenerational partnerships and 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 participated in workshops facilitated by LGNI including jointly identifying 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 ran until March 2024 and finished with an intergenerational trip to Carlingford to celebrate and share experiences. A total of 36 participants took part.

Training & Facilitation income

During 2024 LGNI were able to generate income to support our core work and improve reach of our activities through facilitation of workshops and activities including intergenerational Age-friendly workshops for Ards and North Down Borough Council, Grandmothers Hands Project delivery for Barnardos UK and a summer scheme session for Belfast Boys and Girls Clubs.

Dementia Advocacy

The Dementia Advocacy Project has been delivering 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. Our service is recognised by professionals as providing an expert service for their clients and 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.

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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 these challenges, we have represented 98 individuals and 415 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: representing clients who have been deemed to not have capacity at best interest meetings where decisions are being made around the need for 24-hour care placements; challenging decisions for people who have been placed under section; obtaining views around care provision; support to obtain LPA's; establishing patient wishes around end of life care.

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.

KISI Project

Intergenerational themes have been woven throughout much that the Beth Johnson Foundation does, whether through support for older people with dementia, helping older people to become more confident when using technology, or supporting people with musculoskeletal conditions. We recognise the value of linking people together across the age continuum, for mutual benefit and learning, helping to build age-friendly communities. Everyone respects being listened to and being heard; intergenerational activities provide opportunities to do just that, particularly through guided activities.

This pilot study particularly informed the charity's portfolio of projects in a number of ways: it consolidated our focus on intergenerational work; further strengthened our relationship with St John's school in Penkhull; established new academic partners with members of Keele University; provided two evidence-based resources (book and film) that will enable strong dissemination activities; and supported the BJF and Keele University to participate in, and seek further funding for, activities related to Stoke-on-Trent City Council's city investment fund.

We successfully received funding from the School of Geology and Geography to work collaboratively with the School of Nursing and Midwifery and the School of Human Geography on an intergenerational Project entitled 'Pets, companionship and ageing: An intergenerational pilot study with children and ageing communities in Stoke on Trent'. We

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jointly facilitated three intergenerational workshops around the role of pets at the local school, St Johns, (CoE), Penkhull, and Parkfield House, BJF.

Older adults purposefully engaged with school children to explore the relationships with pets across the lifespan; promoting relationship-building, skill sharing and knowledge transfer. By sharing stories and memories around their pets, comparing their companionship over time, older and younger generations could learn from each other about the role, space and place of pets, and the challenges of how such relationships shape and shift over time.

All the sessions were filmed, and the film launched at the School in December 2024. The launch also included a visit by two llamas, as requested by the school children during the workshops.

The Patient Information and Education Project (PIER)

This project is an initiative with the Haywood Foundation, a local charity dedicated to improving the wellbeing of people with arthritis and related conditions.

The project began in August 2012 and remains very successful in its aims to support and signpost people to areas within the community that can help them self-manage their conditions. Currently based at Bradwell Hospital in Newcastle, the project continues to work closely with consultants, clinicians and staff, to provide the patient with the latest information and research into all areas of rheumatology.

Community outreach is now rooted within the Stoke on Trent and North Staffordshire area. We work alongside many groups and organisations, meeting and supporting people from varied cultures and backgrounds. We provide specialist Tai Chi sessions, operate a 'Bright Ideas' programme and attend many information events in the local community. Our latest venture includes creating links with a local allotment group, situated very near to the Haywood Hospital. We hope to strengthen these links as the project and volunteers move back to the Haywood Hospital towards the end of 2025.

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 was supported by the BJF until it was agreed that all Social Prescribers would work collectively under Support Staffordshire, a local charity in Stoke on Trent.

We ceased supporting our Social Prescriber in the Spring of 2024, as she transferred across to Support Staffordshire.

Community Health Champions

We have 9 people signed up as community health Champions. We continue to work with VAST to promote the CHC work. The CHC lead at VAST is Zi Khumalo who visited BJB three times in the summer to support with training and updates on CHC. We also worked with Zi for BJB to host the CHC Summer Celebration event on July 16th, which welcomed twenty people. Our BJB Community Health Champions and BJB 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 was initially funded by UHNM Charity/NHS Charities Together. Funding was initially secured for a 12month period, and we were able to secure extension funding that enabled the project to continue until March 31st 2024. From 1st April 2024, were able to continue the work of the project thanks to a grant from the Community fund for a further 12 months.

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 project offers free 1:1 telephone befriending and group social support opportunities for people aged 50+ living in Stoke-on-Trent or North Staffordshire. 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 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; in 2024 we supported 65 individuals, providing 228 1:1 telephone support calls and at 47 group sessions.

Even Better Together Project

The 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

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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 facilities 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.

Year two of the Even Better Together partnership project focused on:

Rolling out the Dementia Champions sessions within BJF, MHA and FHC, to help raise awareness amongst community members about dementia and supporting the rights of everyone.

An online Learning Together has been developed which explores:

- Understanding Dementia
- Compassionate Communication
- Positive Strategies
- Supporting Decision-Making
- Understanding Advocacy
- Dementia Friendly Spaces

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

In year three the project will focus on developing a webpage on the BJF website, hosting a range of resources to complement the Learning Together programme. The final year of this project will also focus on delivering Learning Together, Dementia Champions sessions to community organisations in order to grow the network of Dementia Champions in our community.

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 continue to offer monthly 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 remains strong. The initiative continues to see 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, despite the increasing challenges of securing funding across the sector, 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 a centre for intergenerational practice, research and development across England, specifically working with local and national partners.

2. We will develop strategic and productive partnerships and relationships

Much of what we have achieved has been through collaborative and partnership working. We believe we are stronger working together as we are working apart, and will continue in this manner.

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

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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 and influencing the ageing agenda locally, nationally and internationally, particularly from an intergenerational perspective. We will continue to deliver projects (as detailed above) in fulfilment of our overarching objectives and promote our publications.

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

Overall restricted fund turnover for 2024 was approximately 95% of that of 2023 (which in turn was only 96% of 2022) and has fallen again by over 20% in the current year – largely a result of the tough funding environment extant in the year. 2025 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 £75k in 2024 was largely a result of the tough funding environment extant throughout the sector. As reserves have diminished through 2024, the aim is to at least maintain the current balance sheet by striving to secure more funding.

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 2025. (The cost base at the start of 2025 remains that that was in place at the end of 2024.)

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

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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 £77,161. As at the Balance Sheet date the level of free reserves is £26,506 (2023: £101,980). 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:

Nick Maslen

Chair

July 2025

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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 2024

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

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 2024

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:

Beth Johnson Foundation

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	52,073	-	52,073
Charitable activities	4	-	299,312	299,312
Other trading activities	5	16,060	-	16,060
Investment income	6	715	-	715
Total income		<u>68,848</u>	<u>299,312</u>	<u>368,160</u>
Expenditure on:				
Charitable activities	8	<u>(141,621)</u>	<u>(299,312)</u>	<u>(440,933)</u>
Total expenditure		<u>(141,621)</u>	<u>(299,312)</u>	<u>(440,933)</u>
Net expenditure		<u>(72,773)</u>	<u>-</u>	<u>(72,773)</u>
Net movement in funds		(72,773)	-	(72,773)
Reconciliation of funds				
Total funds brought forward		<u>354,917</u>	<u>-</u>	<u>354,917</u>
Total funds carried forward	17	<u><u>282,144</u></u>	<u><u>-</u></u>	<u><u>282,144</u></u>

The notes on pages 22 to 33 form an integral part of these financial statements.

Beth Johnson Foundation

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	57,357	-	57,357
Charitable activities	4	-	381,876	381,876
Investment income	6	<u>1,753</u>	<u>-</u>	<u>1,753</u>
Total income		<u>59,110</u>	<u>381,876</u>	<u>440,986</u>
Expenditure on:				
Raising funds	7	(4,948)	-	(4,948)
Charitable activities	8	<u>(104,880)</u>	<u>(381,876)</u>	<u>(486,756)</u>
Total expenditure		<u>(109,828)</u>	<u>(381,876)</u>	<u>(491,704)</u>
Net expenditure		<u>(50,718)</u>	<u>-</u>	<u>(50,718)</u>
Net movement in funds		(50,718)	-	(50,718)
Reconciliation of funds				
Total funds brought forward		<u>408,215</u>	<u>-</u>	<u>408,215</u>
Total funds carried forward	17	<u><u>357,497</u></u>	<u><u>-</u></u>	<u><u>357,497</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 17.

The notes on pages 22 to 33 form an integral part of these financial statements.

Beth Johnson Foundation
(Registration number: 06454378)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	252,938	252,938
Current assets			
Debtors	15	6,529	7,932
Cash at bank and in hand		38,931	146,525
		45,460	154,457
Creditors: Amounts falling due within one year	16	(18,954)	(52,478)
Net current assets		26,506	101,979
Net assets		279,444	354,917
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		279,444	354,917
Total funds	17	279,444	354,917

For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Members' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The members acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 19 to 33 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Nicholas Maslen
Trustee

The notes on pages 22 to 33 form an integral part of these financial statements.

Beth Johnson Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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 £.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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 notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity 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.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Beth Johnson Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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.

Beth Johnson Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024

Depreciation and amortisation

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 - 20% straight line

Computer equipment - 33% straight line

Trade 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 and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Beth Johnson Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Beth Johnson Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024

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.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	52,073	52,073
	<u>52,073</u>	<u>52,073</u>
	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	57,357	57,357
	<u>57,357</u>	<u>57,357</u>

Beth Johnson Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024

4 Income from charitable activities

	Restricted funds £	Total 2024 £
Intergenerational	90,603	90,603
Advocacy	97,234	97,234
Positive Ageing	111,475	111,475
	<u>299,312</u>	<u>299,312</u>
	Restricted funds £	Total 2023 £
Intergenerational	125,861	125,861
Advocacy	106,363	106,363
Positive Ageing	149,652	149,652
	<u>381,876</u>	<u>381,876</u>

5 Income from other trading activities

	Unrestricted funds General £	Total 2024 £
Trading income;		
Sales of goods and services	13,856	13,856
Property rental income	2,204	2,204
	<u>16,060</u>	<u>16,060</u>
		Total 2023 £
		<u>-</u>

6 Investment income

	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income;		
Interest receivable on bank deposits	715	715
	<u>715</u>	<u>715</u>

Beth Johnson Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,753	1,753
	<u>1,753</u>	<u>1,753</u>

7 Expenditure on raising funds

	Direct costs £	Total 2023 £
Costs of generating donations and legacies	4,948	4,948
	<u>4,948</u>	<u>4,948</u>

8 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2024 £
Intergenerational	90,603	41,718	132,321
Advocacy	97,234	26,207	123,441
Positive Ageing	111,475	49,432	160,907
Policy Influence Research and Development	-	8,550	8,550
Governance	-	18,414	18,414
	<u>299,312</u>	<u>144,321</u>	<u>443,633</u>
	Activity undertaken directly £	Activity support costs £	2023 £
Intergenerational	125,861	31,064	156,925
Advocacy	106,363	18,639	125,002
Positive Ageing	149,652	36,806	186,458
Policy Influence Research and Development	-	1,865	1,865
Governance	-	19,086	19,086
	<u>381,876</u>	<u>107,460</u>	<u>489,336</u>

£144,321 (2023 - £107,460) of the above expenditure was attributable to unrestricted funds and £299,312 (2023 - £381,876) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £Nil (2023 - £Nil) which relate directly to charitable activities. See note 9 for further details.

Beth Johnson Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024

9 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs	Information technology	Staff costs	Administration costs	Premises costs including depreciation	Total 2024
	£	£	£	£	£	£
Intergenerational	-	2,992	4,260	23,338	11,128	41,718
Advocacy	-	1,796	3,726	14,008	6,677	26,207
Positive Ageing	-	1,496	30,703	11,669	5,564	49,432
Charitable Expenditure	-	-	8,550	-	-	8,550
Governance	18,414	-	-	-	-	18,414
	<u>18,414</u>	<u>6,284</u>	<u>47,239</u>	<u>49,015</u>	<u>23,369</u>	<u>144,321</u>

	Governance costs	Information technology	Staff costs	Administration costs	Premises costs including depreciation	Total 2023
	£	£	£	£	£	£
Intergenerational	-	7,188	13,110	3,644	7,122	31,064
Advocacy	-	4,313	7,866	2,187	4,273	18,639
Positive Ageing	-	3,594	27,829	1,822	3,561	36,806
Policy Influence Research and Development	-	431	787	219	428	1,865
Governance	11,536	-	7,550	-	-	19,086
	<u>11,536</u>	<u>15,526</u>	<u>57,142</u>	<u>7,872</u>	<u>15,384</u>	<u>107,460</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Travel expenses have been reimbursed, or paid on behalf of, the chairman and/or trustees (1 trustees during the year amounting to £744 (2023: £2,318, nine trustees in total during the year)

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

Beth Johnson Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	278,259	328,131
Social security costs	22,660	21,891
Pension costs	32,189	23,821
	<u>333,108</u>	<u>373,843</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Direct Charitable Activities	10	12
Support	<u>2</u>	<u>2</u>
	<u>12</u>	<u>14</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £64,934 (2023 - £108,966).

12 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>2,700</u>	<u>2,580</u>

Beth Johnson Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
Cost				
At 1 January 2024	252,938	4,310	66,899	324,147
At 31 December 2024	252,938	4,310	66,899	324,147
Depreciation				
At 1 January 2024	-	4,310	66,899	71,209
At 31 December 2024	-	4,310	66,899	71,209
Net book value				
At 31 December 2024	252,938	-	-	252,938
At 31 December 2023	252,938	-	-	252,938

15 Debtors

	2024 £	2023 £
Trade debtors	2,443	4,060
Prepayments	4,086	3,872
	6,529	7,932

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	8,627	7,455
Other taxation and social security	5,171	6,785
Pension scheme creditor	2,401	-
Accruals	2,755	2,699
Deferred income	-	35,539
	18,954	52,478

Beth Johnson Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024

17 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
<i>General</i>				
General	101,979	68,848	(144,321)	26,506
Designated	252,938	-	-	252,938
	354,917	68,848	(144,321)	279,444
Restricted funds				
Restricted funds	-	299,312	(299,312)	-
Total funds	354,917	368,160	(443,633)	279,444
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
<i>General</i>				
General	148,869	59,110	(106,000)	101,979
Designated	259,346	-	(6,408)	252,938
	408,215	59,110	(112,408)	354,917
Restricted				
Restricted funds	-	381,876	(381,876)	-
Total funds	408,215	440,986	(494,284)	354,917

The specific purposes for which the funds are to be applied are as follows:

The designated fund consists of the fixed asset fund 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

Beth Johnson Foundation

Notes to the Financial Statements for the Year Ended 31 December 2024

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	252,938	252,938
Current assets	45,460	45,460
Current liabilities	(18,954)	(18,954)
Total net assets	<u>279,444</u>	<u>279,444</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	252,938	-	252,938
Current assets	118,918	35,539	154,457
Current liabilities	(16,939)	(35,539)	(52,478)
Total net assets	<u>354,917</u>	<u>-</u>	<u>354,917</u>

19 Related party transactions

There were no related party transactions in the year.