

**THE JOHNSON SOCIETY:
TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS
1 MAY 2023 TO 31 DECEMBER 2023**

Charity no: 1200987

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AND
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LEGAL AND ADMINISTRATIVE INFORMATION

Status

The organisation is a registered Charitable Incorporated Organisation set up on 11 November 2022.

Trustees

The initial trustees are as follows:

Phil Jones (Chairman)
Marilyn Davies
Richard Davies
John Winterton (resigned 4 February 2024)
Jack Crawford (resigned 17 January 2023)
David Leytham
David Arthur
Annette Rubery
Martha Ross Smith

Correspondence address

Richard Davies, 18 Cricket Lane, Lichfield, Staffordshire, WS14 8ER

Bankers

Lloyds TSB plc, Victoria Branch, London

TRUSTEES' REPORT FOR 1 MAY 2023 TO 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the period between 1 May 2023 and 31 December 2023.

Constitution

The Johnson Society is a registered Charitable Incorporated Organisation (CIO) operated in accordance with the constitution dated 25 September 2022. It is run in accordance with the guidelines and directives as laid down by the Charity Commissioners.

Trustees

(As set out under the Charities Act 2011)

1. There were nine initial trustees as named on Page 2. Jack Ashley Crawford resigned on 17 January 2023 and John Winterton on 4 February 2024. The remaining seven trustees will retire at the AGM in March 2024 and nine trustees will be elected: of these, three will serve for three years, three for two years and three for one year.
2. Subsequent trustees will all serve for a period of three years, after which they will retire from their role. They may choose to offer themselves for re-election as trustee for up to two further consecutive terms, after which they will step down for a year before seeking to serve again.
3. Three trustees will retire at each AGM, and the meeting will elect three trustees to serve for three years.
4. The trustees' responsibility is for the general control and management of the administration of the charity. They are responsible for the proper and appropriate running of the charity, and for ensuring that it meets its obligations laid out in the terms of its constitution.
5. The trustees will appoint a managing body, the Johnson Council, which will carry out the day-to-day running of the Society. This body will include the trustees and other Society members.

Members of the Johnson Society are entitled to stand for election as trustee at the AGM.

Aims and objectives of the charity

The Johnson Society has been in existence since 1910 and as a charitable body since 1995. The merging of the original charity with the new CIO was completed on 7 June 2023.

The Johnson Society has the following aims and objectives:

To advance the education of the public in the life, works and times of Dr Samuel Johnson (1709–1784) by any means the charity trustees see fit, including:

- Encouraging interest in, and study of, the writings, life and times of Samuel Johnson.
- Supporting the Samuel Johnson Birthplace Museum in the City of Lichfield by helping to maintain and enhance its contents, and by working with the Johnson Birthplace Advisory Committee of Lichfield City Council.

- Assisting in preserving physical memorials of Johnson and his contemporaries, including books, manuscripts, artefacts, buildings, statues and Johnson's Willow.
- Participating in annual commemorations of Johnson's birthday.
- Promoting knowledge of eighteenth-century history in general.

Organisational structure and decision making

The trustees meet twice a year to review progress.

The Johnson Council holds three meetings per year. All main decisions affecting the charity are made at these meetings. This includes policy decisions, main spending and strategic planning. The Chairman has the casting vote in the event of a tie.

Urgent matters requiring Council approval outside these times may be communicated to Council Members by email and ratified by a simple majority vote.

The Society treasurer has delegated powers to authorise routine financial transactions.

Risk management

The risks facing the charity are recognised and actively monitored and the necessary steps are taken to lessen these risks.

Achievements

The CIO was set up in November 2022 and commenced active running of Society business on 1 May 2023 when the new bank account became available.

The principal achievements for the year were as follows:

1. The merging of the old Johnson Society charitable body with the new CIO.
2. The smooth transition of business operation between the two bodies.
3. The support for a number of projects with a Johnsonian interest, these being:
 - a. Assistance towards the refurbishment of the 'Johnson's head' sculpture.
 - b. Assistance in the acquisition by the Birthplace Museum of a letter written by Samuel Johnson to Sophia Thrale, daughter of Hester Thrale.
 - c. Assistance towards the refurbishment of a maquette of the Johnson statue in Lichfield Market Square (still ongoing).
4. Delivering:
 - a. a series of lectures during the winter months on relevant topics, made available to a wider audience via Zoom;
 - b. the Society's keynote Annual Lecture on 2 March;
 - c. the Johnson Birthday Supper in September, featuring an Address by the Society's new President.
5. Helping Lichfield City Council to develop future plans for the Birthplace Museum and with other heritage projects.
6. Working with Lichfield District Council on the care and propagation of Johnson's Willow.
7. Publishing the Society's annual *Transactions*, including reports of lectures and events, and original articles on Johnson and his age.

Financial review

The income and expenditure for the year and financial position of the charity are as shown in the annexed financial statements.

The Society has agreed expenditure of up to £2400 to assist King Edward VI School, Lichfield with the refurbishment of a maquette of Johnson's statue in Lichfield Market Square.

None of the Society's funds is in deficit at the end of the financial year.

Reserves policy

The trustees take an active and realistic approach to the management of our reserves, which accords with the regulatory frameworks in which we work and with good practice as laid down by the Charity Commission. The Society has adopted the following guidelines:

1. *Contingency funds*: to meet unknown contingences and liabilities that may arise at some future date – 10%*
2. *Long-term funds*: to fund specific larger projects, in the medium to longer term, whose timing may not be predictable. The longer-term project currently envisaged, if the opportunity arises, is to assist the Samuel Johnson Birthplace Museum to expand, by contributing to the cost of acquiring adjacent premises. This would enable the Birthplace to display more of its collections, and to improve its facilities for visitors and researchers alike – 60%
3. *Short/medium-term funds*: to fund ad hoc projects which are likely to arise more frequently than long-term projects, but which will generally be more modest in scope and spend level. As a general principle, the Society would aim to fund such projects in partnership with others, rather than meeting the full cost itself – 30%.

* Irrespective of total funds, contingency funds should not fall below £20k.

Investment policy

Our current account with Lloyds plc is monitored on an ongoing basis. Balances that exceed our immediate cash requirements are placed in an interest-bearing deposit account.

ON BEHALF OF THE TRUSTEES

PW Jones (Chairman)

Date

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE JOHNSON SOCIETY ON
THE ACCOUNTS FOR THE PERIOD 1 MAY 2023 TO 31 DECEMBER 2023 SET OUT ON
PAGES 7 TO 12**

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the period between the 1st May and 31st December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me reasonable cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Act; and
- the accounts do not accord with the accounting records

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

Signed: 

Date: 28 February 2024

Mr P Martin
11 Church Road, Shenstone,
Lichfield
WS14 0NG

THE JOHNSON SOCIETY
 CHARITY NUMBER 1200987
Statement of Financial Activities
 for the period between 1st May and 31st December 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 1st May 2023
Income:					
Income from Donors	2	428.80	0.00	428.80	0.00
Income from Organised Events	3	4,112.30	590.00	4,702.30	0.00
Income from Trading & Transactions	4	794.34	0.00	794.34	0.00
Income from Investments	5	7,106.72	0.00	7,106.72	0.00
Other Income	6	358.86	0.00	358.86	0.00
Total Income		12,801.02	590.00	13,391.02	0.00
Expenditure:					
Donations & Refund of Subscriptions	7	15,360.00	0.00	15,360.00	0.00
Cost of Organised events	8	4,340.65	0.00	4,340.65	0.00
Cost of Trading & Transactions	9	2,122.28	0.00	2,122.28	0.00
Other Expenditure	10	575.38	0.00	575.38	0.00
Total Expenditure		22,398.31	0.00	22,398.31	0.00
Net Income/(Expenditure)		(9,597.29)	590.00	(9,007.29)	0.00
Gains / (Losses) on Investments		0.00	0.00	0.00	0.00
Net Movement in Funds		(9,597.29)	590.00	(9,007.29)	0.00
Balances brought forward at 1st May 2023		235,211.74	389.95	235,601.69	235,601.69
Balances Carried Forward at 31st December 2023		225,614.45	979.95	226,594.40	235,601.69
Distribution of Funds					
		Unrestricted Funds	Restricted Funds	Total Funds 31st Dec 2023	Total Funds 1st May 2023
The Johnson Society		225,614.45	0.00	225,614.45	235,211.74
Friends of the Birthplace		0.00	339.95	339.95	339.95
Peter Barrett Fund		0.00	640.00	640.00	50.00
		225,614.45	979.95	226,594.40	235,601.69

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Balance Sheet

as at 31st December 2023

Assets	2023	1st May 2023
Cash held & not banked	9.35	10.75
Current Account	4,722.92	7,250.99
Business Reserve Account	3,522.18	0.00
COIF Charities Deposit Fund	218,000.00	228,000.00
Friends of the Birthplace	339.95	339.95
Debtors	0.00	0.00
Gross Assets	226,594.40	235,601.69
Net Assets	226,594.40	235,601.69

The notes form part of the Accounts

Approved by the Trustees on

2023 and signed on their behalf by

R. A. Davies, Hon Treasurer.

NOTES TO THE FINANCIAL STATEMENTS FOR 1 MAY 2023 TO 31 DECEMBER 2023

1. Accounting Policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and follow the recommendations in "Accounting and Reporting by Charities": Statement of Recommended Practice", issued in March 2005.

1.2 Incoming resources

All incoming resources are recognised in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The value of services provided by volunteers has not been included in these accounts.

1.3 Tangible fixed assets and depreciation

Assets which are purchased for a project from restricted funds are available for general use at the conclusion of that project, and accordingly their purchase cost is transferred to general funds at that point. Depreciation of such assets is similarly charged to the appropriate restricted fund until the conclusion of the project and then transferred to general funds.

Tangible fixed assets of value less than £1000 are written off to profits immediately. Those with a value over £1000 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Building works	- 50 years, straight line basis
Fixtures, fittings and equipment	- 5 years, straight line basis

1.4 Governance costs

Governance costs are those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity, such as loan interest.

1.5 Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services.

1.6 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees, in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors within the objects of the charity. Expenditure that meets these criteria is charged to the fund.

THE JOHNSON SOCIETY

Notes to Accounts

Note 2 - Income from Donors	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Annual Subscriptions	378.80	0.00	378.80	
Donations	50.00	0.00	50.00	
Legacy	0.00	0.00	0.00	
Friends of the Birthplace	0.00	0.00	0.00	
	<u>428.80</u>	<u>0.00</u>	<u>428.80</u>	<u>0.00</u>

Note 3 - Income from Organised Events	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
AGM	0.00	0.00	0.00	
Lecture & Chair Ceremony	0.00	0.00	0.00	
Annual Supper	3,971.80	0.00	3,971.80	
Birthday Celebrations	0.00	0.00	0.00	
Lecture Series	140.50	0.00	140.50	
Peter Barrett Fund	0.00	590.00	590.00	
Outings	0.00	0.00	0.00	
	<u>4,112.30</u>	<u>590.00</u>	<u>4,702.30</u>	<u>0.00</u>

Note 4 - Income from Trading & Transactions	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Booklets & Leaflets	196.49	0.00	196.49	
Transactions	230.21	0.00	230.21	
Other Merchandise	367.64	0.00	367.64	
	<u>794.34</u>	<u>0.00</u>	<u>794.34</u>	<u>0.00</u>

Note 5 - Income from Investments	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Interest Received	7,106.72	0.00	7,106.72	
	<u>7,106.72</u>	<u>0.00</u>	<u>7,106.72</u>	<u>0.00</u>

Note 6 - Other Income	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Gift Aid	358.85	0.00	358.85	
Miscellaneous	0.01	0.00	0.01	
	<u>358.86</u>	<u>0.00</u>	<u>358.86</u>	<u>0.00</u>

Note 7 - Donations & Refund of Subscriptions	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Annual Subscriptions	0.00	0.00	0.00	
Donations	15,360.00	0.00	15,360.00	
Friends of the Birthplace	0.00	0.00	0.00	
	<u>15,360.00</u>	<u>0.00</u>	<u>15,360.00</u>	<u>0.00</u>

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Notes to Accounts

Note 8 - Cost of Organised events

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
AGM	0.00	0.00		
Lecture & Chair Ceremony	0.00	0.00	0.00	
Annual Supper	3,725.90	0.00	3,725.90	
Birthday Celebrations	451.55	0.00	451.55	
Lecture Series	163.20	0.00	163.20	
Peter Barrett Fund	0.00	0.00	0.00	
Outings	0.00	0.00	0.00	
	<u>4,340.65</u>	<u>0.00</u>	<u>4,340.65</u>	<u>0.00</u>

Note 9 - Cost of Trading & Transactions

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Booklets & Leaflets	0.00			
Transactions	1,827.00			
Other Merchandise	295.28			
	<u>2,122.28</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Note 10 - Other Expenditure

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
BALH Subscription	75.00	0.00	75.00	
Alliance of Literary Societies Subscription	20.00	0.00	20.00	
Insurance	0.00	0.00	0.00	
Presidents Medallions	0.00	0.00	0.00	
Presidents Board	0.00	0.00	0.00	
Other Printing & Stationery	57.99	0.00	57.99	
Postage	208.70	0.00	208.70	
Web Site	110.72	0.00	110.72	
Zoom Expenses	70.00	0.00	70.00	
Miscellaneous	32.97	0.00	32.97	
	<u>575.38</u>	<u>0.00</u>	<u>575.38</u>	<u>0.00</u>