Company registration number: 06454378

Charity registration number: 1122401

Beth Johnson Foundation

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Beth Johnson Foundation

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Beth Johnson Foundation

Reference and Administrative Details

Chairman	Nicholas Maslen
Trustees	Siobhan Reilly Hilary Frances Stefanelli Nicholas Maslen Jane Jervis Paul Frank Donovan Riddell
Secretary	Susan Read
Charity Registration Number	1122401
Company Registration Number	06454378 The charity is incorporated in England and Wales.
Registered Office	Parkfield House 64 Princes Road Stoke-on-Trent Staffordshire ST4 7JL
Independent Examiner	Daryl Denson ACMA Vast Dudson Centre Hope Street Stoke-on-Trent ST1 5DD

Beth Johnson Foundation

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2025.

Objectives and activities

Objects and aims

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.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Beth Johnson Foundation

Trustees' Report

Achievements and performance

CEO Sue Read reflects that in summary, it has largely been quite a busy year, despite the difficulties encountered from a funding perspective. A key issue was the surprising withdrawal of funding support by the Beth Johnson Endowment after 54 years, which ended in June 2025. This had severe ramifications across the whole organisation as it provided (amongst other support) infrastructural funding for the upkeep of Parkfield House.

The ICB funded project (Dementia Advocacy support project) ended in December 2025, following the ICB withdrawal of funding across three local older people's charities this year, including our Dementia Advocacy service, that had been running for 26 years. The Trustees authorised the use of the reserve fund to continue this project until the end of the year. The slow and sensitive issues surrounding the transition for existing clients diagnosed with dementia and their carer's as the project came to fruition, was not easy. Existing clients were signposted to other organisations, although no other local provision was available around Dementia Advocacy specifically at the time.

Similarly, we were unable to secure continuation funding for the Bereavement Friendship Groups, and the project came to fruition at the end of the year. Existing community bereavement groups continue to run independently across the city, supported by BJF staff. Tea and Tech drop-in sessions continued to ensure older community residents could become more digitally engaged, and our drop-in sessions remained popular, well supported by our Digital Friends (volunteers).

Purely for financial reasons, the Board took the decision to sell Parkfield House (April 2025) to raise revenue to continue existing services, and we then rented back the accommodation to minimise disruption amongst our projects.

New commissioned work (e.g. Stoke on Trent City Council) and extended collaborations (e.g. Even Better Together project with Methodist Housing and Father Hudson Caritas) meant that we continued to meet our overarching aims and objectives, during very challenging times.

Although a difficult year to navigate, there was pause for celebrations too, as members of Stoke on Trent City Council, including the Lord Mayor, visited both the BJF and St Johns CE Primary School, Penkull, as part of the city's centenary celebrations, where two ceramic plaques were unveiled. The plaques were the result of a number of intergenerational workshops facilitated by local ceramicist Philip Hardacre, to commemorate 100 years of the city celebrations. Evidence that our intergenerational work continued locally as well as through Linking Generations Northern Ireland.

At the end of the year, we submitted a funding application to the Beth Johnson Endowment, around establishing a Centre for Ageing Well at Parkfield House. We proposed that the Centre for Ageing Well, Stoke on Trent would operate as a vibrant, collaborative business hub that transforms ageing services by co-locating charitable organisations, health and commercial enterprises within Parkfield House. This innovative model would maintain a central destination for older community members whilst generating sustainable income through a tiered rental system, where commercial tenants could subsidise reduced rates for non-profit organisations. In keeping with BJF's intergenerational ethos, the Centre would support people of all ages, with a focus on older people.

Throughout the year, our volunteers continued to play a huge role in ensuring our services were delivered. The CEO of the Foundation continued to inform policy and practice by remaining as the England co-Lead of Global Intergenerational week (24th April 2025), and the Foundation also lead, manage and co-ordinate the Ageing Well Partnership, supporting the local council's Age Friendly City initiative.

Beth Johnson Foundation

Trustees' Report

Financial review

Policy on reserves

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.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Siobhan Reilly
	Hilary Frances Stefanelli
	Nicholas Maslen
	Jane Jervis
	Paul Frank Donovan Riddell
	Ziv Amir (resigned 30 April 2025)
Chairman:	Nicholas Maslen
Secretary:	Susan Read

Structure, governance and management

Nature of 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 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.

Induction and training of trustees

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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 29/09/26 and signed on its behalf by:

Nicholas Maslen (Sep 29, 2025 10:37:50 GMT+1)

Nicholas Maslen
Chairman and trustee

Beth Johnson Foundation

Independent Examiner's Report to the trustees of Beth Johnson Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

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 Chartered Institute of Management Accountants, 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 Beth Johnson Foundation 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)].

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.

.....

Daryl Denson ACMA
Chartered Institute of Management Accountants

Dudson Centre
Hope Street
Stoke-on-Trent
ST1 5DD

29/09/26
Date:.....

Beth Johnson Foundation

Statement of Financial Activities for the Year Ended 31 December 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	40,000	-	40,000
Charitable activities	4	-	214,467	214,467
Other trading activities	5	29,237	-	29,237
Total income		69,237	214,467	283,704
Expenditure on:				
Charitable activities	7	(201,192)	(214,467)	(415,659)
Total expenditure		(201,192)	(214,467)	(415,659)
Net expenditure		(131,955)	-	(131,955)
Other recognised gains and losses				
Gains/losses on revaluation of fixed assets		(42,936)	-	(42,936)
Net movement in funds		(174,891)	-	(174,891)
Reconciliation of funds				
Total funds brought forward		279,444	-	279,444
Total funds carried forward	15	104,553	-	104,553

The notes on pages 10 to 20 form an integral part of these financial statements.

Beth Johnson Foundation

Statement of Financial Activities for the Year Ended 31 December 2025 (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		68,848	299,312	368,160
Expenditure on:				
Charitable activities	7	(144,321)	(299,312)	(443,633)
Total expenditure		(144,321)	(299,312)	(443,633)
Net expenditure		(75,473)	-	(75,473)
Net movement in funds		(75,473)	-	(75,473)
Reconciliation of funds				
Total funds brought forward		354,917	-	354,917
Total funds carried forward	15	279,444	-	279,444

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

The funds breakdown for 2024 is shown in note 15.

Beth Johnson Foundation

(Registration number: 06454378)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	-	252,938
Current assets			
Debtors	13	3,528	6,529
Cash at bank and in hand		203,696	38,931
		207,224	45,460
Creditors: Amounts falling due within one year	14	(102,671)	(18,954)
Net current assets		104,553	26,506
Net assets		104,553	279,444
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		104,553	279,444
Total funds	15	104,553	279,444

For the financial year ending 31 December 2025 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 7 to 20 were approved by the trustees, and authorised for issue on 29/09/26 and signed on their behalf by:

Nicholas Maslen (Sep 29, 2026 10:33:50 GMT+1)

Nicholas Maslen
Chairman and trustee

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 £10 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.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

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.

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.

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.

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 2025.

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 2025 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	28,000	28,000
Legacies	12,000	12,000
	40,000	40,000

	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	52,073	52,073
	52,073	52,073

4 Income from charitable activities

	Restricted funds £	Total 2025 £
Intergenerational	95,337	95,337
Advocacy	88,255	88,255
Positive Ageing	30,875	30,875
	214,467	214,467

	Restricted funds £	Total 2024 £
Intergenerational	90,603	90,603
Advocacy	97,234	97,234
Positive Ageing	111,475	111,475
	299,312	299,312

5 Income from other trading activities

	Unrestricted funds General £	Total 2025 £
Trading income;		
Sales of goods and services	25,242	25,242
Property rental income	3,995	3,995
	29,237	29,237

	Unrestricted funds General £	Total 2024 £
Trading income;		
Sales of goods and services	13,856	13,856
Property rental income	2,204	2,204
	16,060	16,060

6 Investment income

	Total 2025 £
	-

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

7 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2025 £
Intergenerational	95,337	48,363	143,700
Advocacy	88,255	33,567	121,822
Positive Ageing	34,501	39,326	73,827
Governance	-	19,330	19,330
Redundancy	-	56,980	56,980
	218,093	197,566	415,659

	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 Infuence Research and Development	-	8,550	8,550
Governance	-	18,414	18,414
	299,312	144,321	443,633

£201,192 (2024 - £144,321) of the above expenditure was attributable to unrestricted funds and £214,467 (2024 - £299,312) to restricted funds.

8 Trustees remuneration and expenses

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 (2024: £744).

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	211,580	278,259
Social security costs	18,159	22,660
Pension costs	24,802	32,189
Compensation payments	56,980	-
	311,521	333,108

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:

	2025 No	2024 No
Direct Charitable Activities	6	10
Support	2	2
	8	12

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

10 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	2,700	2,700

11 Taxation

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

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
Cost				
At 1 January 2025	252,938	4,310	66,899	324,147
Disposals	(252,938)	-	-	(252,938)
At 31 December 2025	-	4,310	66,899	71,209
Depreciation				
At 1 January 2025	-	4,310	66,899	71,209
At 31 December 2025	-	4,310	66,899	71,209
Net book value				
At 31 December 2025	-	-	-	-
At 31 December 2024	252,938	-	-	252,938

13 Debtors

	2025 £	2024 £
Trade debtors	3,528	2,443
Prepayments	-	4,086
	3,528	6,529

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,755	8,627
Other taxation and social security	-	5,171
Pension scheme creditor	-	2,401
Accruals	42,936	2,755
Deferred income	56,980	-
	102,671	18,954

15 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2025 £
Unrestricted funds						
General						
General	26,506	69,237	(201,192)	210,002	-	104,553
Designated	252,938	-	-	(210,002)	(42,936)	-
	279,444	69,237	(201,192)	-	(42,936)	104,553
Restricted funds						
Restricted funds	-	214,467	(214,467)	-	-	-
Total funds	279,444	283,704	(415,659)	-	(42,936)	104,553

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General				
General	101,979	68,848	(144,321)	26,506
Designated	252,938	-	-	252,938
	354,917	68,848	(144,321)	279,444
Restricted				
Restricted funds	-	299,312	(299,312)	-
Total funds	354,917	368,160	(443,633)	279,444

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

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2025 £
Current assets	207,224	207,224
Current liabilities	(102,671)	(102,671)
Total net assets	104,553	104,553

	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	279,444	279,444

17 Related party transactions

There were no related party transactions in the year.