

BRIGHT SHADOW
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Charity No. 1171042 (England and Wales)

BRIGHT SHADOW

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BRIGHT SHADOW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Culverwell A Rabey E Taylor H Langley G Butchard V Spink
Charity Number	1171042
Key Management Personnel	C Thomas
Principal Address	Beach House Beach Street Herne Bay CT6 5PT
Independent Examiner	M A Wilkes FCA Azets Audit Services Limited Greytown House 221 - 227 High Street Orpington Kent BR6 0NZ
Bankers	The Co-operative Bank 26 Military Road Chatham ME4 4JX

BRIGHT SHADOW

REPORT OF THE TRUSTEES

The Trustees present their report and examined financial statements of the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014, as amended by bulletin 1.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Objectives and Activities

Bright Shadow was established in 2009. Our mission is to use the power of creativity to enable people living with, or affected by dementia, to live well & thrive.

We achieve this mission through:

- Delivering high quality creative sessions in the community for people living with dementia and their friends and family.
- Delivering high quality creative sessions in care homes for people living with dementia.
- Delivering training and resources for care, arts and community organisations on creative approaches to supporting people living with dementia.
- Advocating for more creativity in the care of older people and people living with dementia.

We are one of a small number of UK arts organisations at the forefront of the dementia positive movement. We take an immersive arts-based approach, enabling participants with cognitive and/or sensory impairments to engage in a range of accessible ways. We actively encourage the use of the imagination and meet people in their creative mind-space, validating their experience of life in the present moment.

We undertake continuous monitoring and evaluation, including by expert external researchers to ensure that we are constantly learning and developing our practice, and to measure our impact.

We work towards the following results:

- People living with dementia and those affected by dementia are living happy, meaningful, active lives in the community.
- People living with dementia and those affected by dementia are able to reach their potential, and to have high levels of wellbeing.
- People living with dementia living in care home settings have access to meaningful cultural activities that can boost their wellbeing.
- Care, arts, community and faith organisations are better equipped to meet the needs and unlock the potential of people with a dementia, and those who are affected by it.

Our core beneficiaries are either those living with dementia or a family carer of someone with dementia. We work with people at all stages of their dementia journey, sometimes until the end of their life, and in many cases with the bereaved relatives afterwards. People living with dementia may face multiple impairments and complex disability. Due to the care demands of someone living at home with dementia, many families face economic hardship and many significant day to day challenges, both practical and emotional. Many people affected by dementia report feeling isolated and excluded from mainstream activities.

People who have dementia and who live in a care home have little access to high quality arts and cultural activities and their opportunities for meaningful social interaction and cognitive stimulation are heavily dependent on the quality of care provided.

Our training and advocacy work aims to support people living with dementia and their supporters to design and access creativity in the community and in care settings, and as such reaches a wide variety of people in diverse organisations in our local Kent community and nationally.

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Charitable objectives for public benefit

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and Performance in the Year

Zest creative sessions in the community

At the start of 2021, we were still delivering our Zest Communities programme online, due to a third national lockdown. We began our arts programme for the year with puppeteer and director Laura Cubitt leading Journeyming through Puppetry, inspired by a conversation between Laura and participant Ian from the Dover group about how he enjoys and misses making journeys. Participants enjoyed an introduction to puppetry using both household objects and making simple paper puppets during the session. Laura was joined by two guest artists including fellow professional puppeteer Ben Thompson who gave a magical demonstration with several of his own puppets and musician Jamie McCarthy who provided a live improvised violin score to the stories created by the groups. In 2021, we provided 4,654 high quality contacts with people living with or affected by dementia.

"Thank you, Zest is a real lifesaver in these lockdown times. You manage to get incredibly talented leaders. My husband always finds the sessions interesting and is always cheery and buzzing afterwards."

Following on from Laura, dancer and theatre-maker Nick Lawson led a block of sessions called Our Islands, which was inspired by a conversation with participant David from Canterbury Zest about how playing the piano feels like home to him, and of his love of the popular Radio 4 programme Desert Island Discs. With Nick, the groups shared some of the things that have been a comfort whilst we spent enforced time at home during lockdowns including favourite music, clothes, animals and food.

14th April 2021 marked one year since we first delivered Zest on Zoom, by which time we had run over 500 sessions in care homes, our community groups, 1-1s and other social activities. It therefore seemed fitting that this was our final week of Zest on Zoom with each group having a one-off session of Laughter Yoga with artist Barry Skyes.

After Easter we returned to face-to-face Zest sessions in all locations (Canterbury, Whitstable, Dover and Hythe) with a very thorough Covid-19 risk assessment and safety procedures in place, with some of our venues opening for our sole use. It is a huge credit to our four Zest Coordinators that we did not lose contact with a single participant family during the pandemic, and nearly everyone from all the groups returned to face-to-face Zest sessions, even those that didn't attend Zoom sessions or 121s. Many people commented that Zest Zoom sessions and the weekly phone calls they'd had from their Group Coordinator had kept them going or 'been the highlight of their week' during the pandemic.

Actor, writer and producer Lisa Payne and visual artist Nova Marshall led our first set of face-to-face sessions called Turning Tides based on a conversation with participant Tony from the Hythe Zest group and his lifelong love of the sea and sailing. This was followed by 'Ways of Being' with dancer/musician David Leahy and dancer/choreographer Marie Forbes, inspired by a conversation with Brian from the Canterbury Zest group and his love of music and how he responds to listening to music. Throughout the 6 weeks the groups revisited a piece of choreography each week and built on it, explored different ways of listening and looking and filmed themselves using small handheld cameras. Each group created a film during the block.

"Thank you for welcoming me yesterday. It is quite an effort to get ready for my visit to the Zest meeting, (getting in and out of a taxi and walking in the Zest meeting room). I do appreciate the time I spend at Zest and I find it really worth while making an effort to be with you. Thank you for all your emails and putting me in touch with all things about Zest."

We called our summer block Zestival as we worked with a variety of artists so that each week was different, giving a festival feel. This gave participants the opportunity to experience a range of art forms and for us to work with some new artists and in some new ways, including working in partnership with Stream Walk Community Garden, Whitstable, to offer outdoor Zest sessions. Over the course of the Zestival we worked with gardeners, actors, fine artists, writers, poets, a conservationist and a drummer/percussionist.

"Just wanted to say how much M enjoyed Zest this afternoon, it was a fun session. We always look forward to Thursday afternoons, we do appreciate all you do for us."

Our autumn block, Waterlust was led by visual artist Jo Dyer from Animate Arts and was inspired by Betty and Fred Turner and their lifelong love of being near and in water. Jo worked with the groups to explore their water-based recollections and to create the props, models and scenery that was used to make a stop frame animation film.

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Achievements and Performance in the Year - Continued

In the run up to Christmas we again worked with different artists each week to 'Celebrate the Season.' Participants enjoyed drama, music, visual art and a very special reflective and celebratory final session of the year led by writer Victoria Field and musician Emily Watts.

"Coming here makes me happy. Being at the Zest session with all of you."

Zest at Home

During the first part of 2021 we built on our pilot programmes of the previous pandemic year and continued to extend our Zest at Home programme, funded by DCMS/National Lottery Community Fund. We offered four key strands:

Zest sessions delivered via Zoom for Care Home residents and staff; 1-1 sessions in people's homes; Families Reunited (connecting people separated via lockdowns through creative projects) and four new Zest Community group sessions across Kent, delivered via Zoom.

Zest on Zoom for Care Home Residents

The sessions for care homes involved us sending a parcel of sensory props in advance for the residents to use during sessions with support from staff. Whilst we would not usually have designed a programme delivered remotely in this way for this audience, the pandemic required us to be experimental and the results were much better than we could have anticipated, opening up new possibilities for the future.

"I think the story telling has gone down particularly well as all residents take part and seem to really get into the idea of telling a story and adding their own ideas. I'd recommend Bright Shadow to any other homes. Our facilitator Emily has been brilliant."

"The sessions have been absolutely fantastic. It is always good to have input from someone other than our usual team, and we have been surprised at times about how the residents have become involved in ways we didn't expect."

"Everyone who took part has said how much they have enjoyed our sessions with you."

"We have been inspired to organise our own 'virtual trips' as well – we went to Portugal and had tapas and home-made sangria afterwards! We also did an exercise session by taking the idea of chair Morris Dancing and making up more moves. We had bells around our ankles so we could incorporate foot movements and used brightly coloured chiffon scarves. So, you can see that these sessions go far beyond the hour we spend with the lovely Emily."

1-1s

Building on the success of the sessions we delivered during the first national lockdown in 2020, in people's gardens, on their doorsteps and over the phone, we continued to offer this highly personalised creative opportunity to those who were unable to access Zest on Zoom or later, our face-to-face offer. Participants enjoyed bespoke sessions with writers, musicians and theatre-makers, providing stimulation, companionship and short breaks for family carers.

We conducted a successful Crowdfunding campaign on the Spacehive platform, to be able to continue to deliver 1-1 sessions for participants in 2022.

Families Reunited

In this deeply moving strand of our work, we connected family members separated by national lockdowns and/or other Covid-19 restrictions in bespoke creative projects developed over several sessions delivered via the video conferencing platform Zoom. Families worked together on an outcome, such as a film or visual artwork.

"You were very much part of my Dad's life in the last few weeks...The time we spent with you in the three sessions that you did with us were extraordinarily special. It gave him such joy and happiness, talking about his beloved J, whilst also letting conversations happen, that might not have happened otherwise, and I will forever be grateful for that...[the film] is absolutely amazing, it is so personal... It really is so, so special."

New Groups reaching Underserved Communities

Again, building on our experience of delivering Zest on Zoom and reaching out to new audiences on this platform over the recent months, we formed partnerships with:

- | | |
|--|-------------------------|
| •Medway African and Caribbean Association | •Tenterden Social Hub |
| •Alzheimer's and Dementia Support Services (Gravesham) | •Age UK Tunbridge Wells |

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Achievements and Performance in the Year - Continued

We worked with an expanded pool of artists to deliver this programme, providing training and coaching to ensure quality and accessibility at all times. Working in partnership enabled us to reach out to a wider geographic area across Kent and to underserved communities of different types. The groups generally brought together people who did not previously know one another, creating a sense of community and reducing feelings of isolation at an extremely difficult time. All our partners are keen to see these groups develop into regular face to face sessions in time.

Training and Resources Delivery

This was of course heavily impacted by the pandemic as our face-to-face training programme was paused. However, we significantly extended our online resources, with a raft of new activity videos for people to do from home as well as our downloadable activity sheets. We also fulfilled 312 requests for our free of charge Bright Ideas Sheets.

Organisation

An Advisory Group meeting took place on the 3rd February, attended by representatives of all four Zest Communities groups. The meeting was also attended by external evaluator Dr Rasa Mikelyte, who led the main part of the session, following on from our first meeting last year. It was agreed that the three main lines of inquiry for the peer-led Zest evaluation will be:

- Looking at our strengths-based approach – why is that key to our enjoyment of Zest?
- How does Zest remove stigma, and create a space to be yourself?
- What is the health and wellbeing ripple effect of Zest?

We continued to work closely with a wide range of partners, including, in addition to our Zest at Home delivery partners, Your Leisure, Social Enterprise Kent, Kent County Council, East Kent Hospitals University NHS Foundation Trust, Kent and Medway NHS Partnership Trust, meeting with other charities, arts organisations and funders and attending local Dementia Action Alliance meetings.

In line with sector-wide recruitment challenges we were unable to appoint anyone to the new post of Fundraising and Communications Manager and so Trustees took the decision to invest some of our core funding and reserve into a fixed period of 20 days of fundraising support from an external consultant.

During the year, the contracts of temporary staff who had been appointed with emergency funding to deliver Zest at Home came to an end and we welcomed Morgan Hanna on a Kickstart placement.

Chief Executive Clare Thomas and Trustees carefully considered issues of Equity, Diversity and Inclusion in our organisation and committed to delivering training for staff and making it a standing agenda item at board meetings, with a view to closely monitoring our developmental work in this area in subsequent years. Whilst equality is a core value of our organisation and we are proactive about tackling inequalities through our approach to recruitment, programming artists, audience development and partnerships, we recognise that we can continue to develop our work in this area.

In recognition of her work to develop and promote disability arts, Chief Executive Clare Thomas was approached by and admitted as a Fellow of the RSA.

Communications

Our communications continued to strengthen, with increasing social media presence, being shortlisted in the Disability and Mental Health Charity of the Year award at the Kent Charity Awards and In September, a case study on our work in care homes during the pandemic was included in a NAPA publication 'Arts and Culture in Every Care Home?'.

Funded by a Kent County Council Strategic Recovery Grant, we appointed leading communications agency Geobrand to work with us on a new digital communications strategy, due March 2022.

In April we ran a well-attended online event, 'Dementia, Creative Arts & Wellbeing: an introduction to Bright Shadow'. The event featured Clare Thomas, Dr Rasa Mikelyte, writer Vicky Field, Zest Group Coordinator Susan Foster and Malcolm and Annalies, a participant couple from Zest Hythe.

Thanks

The Board wishes to acknowledge the dedication and determination of the Bright Shadow team, made up of permanent and temporary employees, freelancers and volunteers, who, despite their own challenging circumstances have worked so hard to ensure that our beneficiaries have been as well supported as possible throughout this second pandemic year.

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Achievements and Performance in the Year - Continued

Bright Shadow is grateful for the support of the following organisations, which have enabled us to deliver our high-quality programmes for people living with or affected by dementia this year:

Arts Council England (Thriving Communities)	Kent County Council
Canterbury City Council	National Lottery Community Fund
Colyer Fergusson Charitable Trust	People's Health Trust/The Health Lottery London East
Hythe Dementia Action Alliance	Roger de Haan Charitable Trust
Kent Community Foundation	

We would also like to acknowledge the kind support of The Whitstable Oyster Singers, Dover Rotary Club and many generous individual donors who wish to remain anonymous.

Financial review

Income for the year amounted to £148,453 (2020: £181,588) and expenditure for the year amounted to £169,487 (2020: £121,652). This resulted in a deficit of £21,035 (2020: surplus of £59,936).

Reserves policy

In accordance with the Charity Commission guidance, the Trustees review on a regular basis the level of income reserves that it considers appropriate. At 31 December 2021, the Trustees consider it appropriate to aim to hold unrestricted reserves equivalent to three months' core running costs which is in the region of £30,000 (2020: £9,000) and are actively working towards maintaining unrestricted reserves equivalent to six months' core running costs which is in the region of £60,000. The unrestricted reserves at 31 December 2021 amounted to £32,605 (2020: £23,022).

Pay policy for key management personnel

The Trustees consider that the Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The key management personnel who are involved in all decision making and responsible for the day to day management of the charity are detailed on page 1. All Trustees give of their time freely and no Trustee received remuneration in the year. The pay of the senior staff is reviewed annually and normally increased in accordance with market rates.

Risk management

The Trustees have examined the major strategic, business and operational risks which the charity faces, and confirm that systems have been established to enable the charity to lessen or mitigate those risks. The key risk to the organisation is the sustained, challenging funding environment facing the charity sector post-pandemic.

To mitigate this risk, the organisation has already invested in fundraising support, adding temporary capacity and building skills and resources that can be used into the future. Fundraising and diversifying income streams has been made the key priority for the organisation beyond delivering its core programme, with a Kent County Council Covid-19 Recovery grant being secured to pilot a new subscription activity/wellbeing Bright Box service and the delivery of several small contracts on behalf of larger partner organisations ADSS and the Alzheimer's Society.

As an already very lean organisation in terms of overheads, there are not many savings to be made, however the whole organisation is focused on driving down expenses wherever possible in ways that do not impact on the quality of provision for our beneficiaries. The Trustees believe that seeking multi-year and core funding alongside project grants is essential to creating a stable platform upon which to build a sustainable future for the charity.

Plans for the future

Bright Shadow is well positioned to grow and develop its services as we emerge from the pandemic. As an organisation we have demonstrated the ability to experiment, work in partnership, and tailor activities to meet enhanced needs, demand and to ensure equity of access. We want to continue to deliver the creative Zest groups that are lifelines for many families, and to extend this opportunity to new underserved areas. We also want to create space to develop new innovative creative opportunities for specialist target groups; this will be a priority once the core programme is secure.

Zest Communities Kent - Providing regular high quality participatory creative sessions to people living with or affected by dementia in the community and sharing the creative outputs of those sessions widely in diverse communities.

Zest Together and Zestival - Celebratory events that showcase the talents and culture of people living with dementia and build a wider audience for the high quality original artistic work made in sessions.

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Plans for the future - Continued

Zest 1-1s - The pandemic revealed the need to be able to offer 1-1s to those participants with the greatest need to support confidence re-building, meet access requirements or reach those at the end of their life. We will continue to build this in as core to our offer going forward.

Zest on Demand - Building on our pandemic response, we will continue to offer a range of accessible creative activities via our website, social media platforms and video conferencing where appropriate.

Zest in Care Homes - Building on our fourteen years of experience delivering face to face creative sessions in care homes and following our highly successful Zest via Zoom programme delivered during the pandemic, we will consult homes on an ideal creative programme for residents and staff and fundraise to subsidise this work.

Bright Shadow Training - Providing training and resources in a range of media for families, care, arts and community organisations on creative approaches to supporting people living with dementia. We will continue to develop the skills and experience of artists wishing to work with people living with dementia and provide leadership within the sector for other organisations aiming to reach this marginalised and vulnerable audience.

Governance and Management

The Trustees of Bright Shadow are responsible for the general control and management of the administration of the charity.

The process of selecting trustees is outlined in the charity's constitution:

(1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

A role description exists for all trustee roles and any new appointments to the board of trustees must be approved by a

Governance and Management

During the year the following were Trustees of the charity:

A Culverwell - Chair	H Langley
A Rabey	G Butchard
E Taylor	V Spink

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity
- state whether applicable accounting standards have been followed, subject to any material departures disclosed

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time

Approved by the Trustees and signed on their behalf by:

A Culverwell
Chair

Date: 13 May 2022

BRIGHT SHADOW

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the Trustees on my examination of the accounts of Bright Shadow for the year ended 31 December 2021 which are set out on pages 9 - 16

Responsibilities and basis of report

As the charity Trustees of the CIO 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 2011 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounts records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

M A Wilkes FCA
Azets Audit Services

16 May 2022
Greytown House
221 - 227 High Street
Orpington
Kent BR6 0NZ

BRIGHT SHADOW**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income from:					
Donations		4,070	24,287	28,358	6,256
Charitable activities:					
Grants	2	8,000	112,095	120,095	174,332
Raising funds:					
Earned income		-	-	-	1,000
Total income		12,070	136,382	148,453	181,588
Expenditure on:					
Charitable activities	3	2,487	167,000	169,487	121,652
Total expenditure		2,487	167,000	169,487	121,652
Net movement in funds		9,583	(30,618)	(21,035)	59,936
Funds brought forward 1 January 2021		23,022	69,396	92,418	32,482
Funds carried forward 31 December 2021		32,605	38,778	71,383	92,418

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

BRIGHT SHADOW**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

COMPARATIVE INFORMATION ONLY	Notes	Unrestricted funds £	Restricted funds £	2020 Total £
Income from:				
Donations		5,756	500	6,256
Charitable activities:				
Grants	2	10,013	164,319	174,332
Raising funds:				
Income from attendees		1,000	-	1,000
Total income		<u>16,769</u>	<u>164,819</u>	<u>181,588</u>
Expenditure on:				
Charitable activities	3	11,057	110,595	121,652
Total expenditure		<u>11,057</u>	<u>110,595</u>	<u>121,652</u>
Net income before transfers		<u>5,712</u>	<u>54,224</u>	<u>59,936</u>
Transfers		-	-	-
Net movement in funds		<u>5,712</u>	<u>54,224</u>	<u>59,936</u>
Funds brought forward 1 January 2020		17,310	15,172	32,482
Funds carried forward 31 December 2020		<u>23,022</u>	<u>69,396</u>	<u>92,418</u>

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

BRIGHT SHADOW**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	6		2,017		1,673
Current Assets					
Debtors	7	1,932		280	
Cash at bank and in hand		75,366		94,319	
		<u>77,298</u>		<u>94,599</u>	
Creditors: amounts falling due within one year	8	<u>(7,932)</u>		<u>(3,854)</u>	
Net current assets			69,366		90,745
Net assets			<u>71,383</u>		<u>92,418</u>
Funds					
Restricted funds	9		38,778		69,396
Unrestricted funds			32,605		23,022
	10		<u>71,383</u>		<u>92,418</u>

Approved by the Board of Trustees on **13 May 2022** and signed on their behalf by:

E Taylor - Treasurer

A Culverwell - Chair

The notes on pages 12 to 16 form part of these accounts.

BRIGHT SHADOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.1 Basis of preparation

Bright Shadow is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities detailed in the Trustees' Annual Report on page 2 under the heading 'Objectives and activities'.

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS 102) issued on 16 July 2014 as amended by Bulletin 1, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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

1.2 Funds accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes.

1.3 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income including donations is included in full in the Statement of Financial Activities when receivable.
- Grant income is included in the Statement of Financial Activities when receivable.
- Income from attendees is included in the Statement of Financial Activities when receivable.

1.4 Expenditure

Expenditure is accounted for on an accruals basis. The irrecoverable element of VAT is included with the item of expense to which it relates.

1.5 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Expenditure on items below £500 is not capitalised. 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:

Computer equipment

25% straight line

BRIGHT SHADOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (cont'd)

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.9 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believes that no material uncertainties exist. The Trustees has considered the level of funds held, the potential impact of COVID-19 and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.10 Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no areas of judgment or key estimations.

2 Grants receivable	2021	2020
	£	£
Arts Council England	8,941	12,589
Canterbury City Council	5,700	6,150
Charities Aid Foundation	-	4,184
Colyer Fergusson Charitable Trust	25,000	15,000
Dover District Council	1,700	-
Kent County Council (KCC)	6,871	6,871
Kent Community Foundation (National Emergency Trust)	19,250	13,000
National Lottery Community Fund	36,414	84,188
Overstone Trust	-	2,500
Pargiter Trust	-	10,000
People's Health Trust	3,910	13,684
Roger De Haan Charitable Trust	5,000	5,000
Social Enterprise Kent	3,783	-
Tesco	-	1,166
Other	3,526	-
	<u>120,095</u>	<u>174,332</u>

3.1 Expenditure

	Staff costs	Direct costs	Support	2021	2020
	£	£	£	Total	Total
	£	£	£	£	£
Charitable activities	<u>66,441</u>	<u>77,939</u>	<u>25,107</u>	<u>169,487</u>	<u>121,652</u>

BRIGHT SHADOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

3.2 Support costs	2021	2020
	£	£
Rent and room hire	1,542	2,079
Staff training and welfare	1,669	1,666
Travel and accommodation	1,951	970
Printing, postage and telephone	3,124	2,408
Advertising and marketing	8,122	4,406
Insurance	791	660
Computer costs	2,105	2,819
Depreciation of tangible fixed assets	904	670
Governance costs		
Accountancy - Independent examination	1,200	516
Book-keeping	3,699	4,200
	<u>25,107</u>	<u>20,394</u>

4 Staff costs and emoluments

The average number of employees during the period was 8 (2020: 8)

There are no employees with emoluments above £60,000 (2020: none).

	2021	2020
	£	£
Gross wages	65,632	58,739
Pension costs	809	604
	<u>66,441</u>	<u>59,343</u>

The remuneration to the senior management team totalled £24,182 (2020: £24,182).

5 Trustees remuneration and reimbursed expenses

The Trustees consider the board of Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. As detailed above, no Trustees received remuneration during the year and no trustees were reimbursed expenses (2020: none)

6 Tangible Assets

	Computer equipment
	£
Cost	
As at 1 January 2021	2,678
Additions	1,248
As at 31 December 2021	<u>3,926</u>
Depreciation	
As at 1 January 2021	1,005
Charge for the year	904
As at 31 December 2021	<u>1,909</u>
Net book value	
As at 31 December 2021	<u>2,017</u>
As at 31 December 2020	<u>1,673</u>

BRIGHT SHADOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

7 Debtors	2021	2020
	£	£
Prepayments	1,932	280
	<u>1,932</u>	<u>280</u>

8 Creditors: amounts falling due within one year	2021	2020
	£	£
Trade creditors	4,661	1,460
Accruals	2,180	1,041
Other creditors	1,092	1,353
	<u>7,932</u>	<u>3,854</u>

9 Restricted funds	As at 1 January 2021	Income	Expenditure	As at 31 December 2021
	£	£	£	£
2021				
Zest Canterbury	4,789	18,012	(19,515)	3,286
Zest Dover	4,144	31,762	(30,385)	5,521
Zest Whitstable	4,789	24,588	(26,091)	3,286
Zest Hythe	4,144	24,889	(25,748)	3,286
Organisation development	1,728	18,032	(15,440)	4,320
Artist development	1,172	-	(1,172)	-
Zest Together	1,250	-	-	1,250
Zest 1-to-1	-	19,100	(1,270)	17,830
Zest at Home	47,380	-	(47,380)	-
	<u>69,396</u>	<u>136,382</u>	<u>(167,000)</u>	<u>38,778</u>

2020	As at 1 January 2020	Income	Expenditure	As at 31 December 2020
	£	£	£	£
Zest Canterbury	429	19,211	(14,851)	4,789
Zest Dover	10,313	16,711	(22,880)	4,144
Zest Whitstable	2,568	32,895	(30,674)	4,789
Zest Hythe	429	17,211	(13,496)	4,144
Organisational Development	-	3,600	(1,872)	1,728
Artist Development	-	2,443	(1,271)	1,172
Zest Together	1,433	3,570	(3,753)	1,250
Zest at Home	-	69,177	(21,797)	47,380
	<u>15,172</u>	<u>164,819</u>	<u>(110,595)</u>	<u>69,396</u>

Objectives of restricted funds

Artists' Training/Development

Providing intensive training, support and supervision for arts professionals wishing to work with participants living with dementia in community or care home group settings; specifically sharing Bright Shadow's unique creative practice.

BRIGHT SHADOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

9 Restricted funds, Objective of restricted funds (cont'd)

Zest Canterbury, Dover, Whitstable, Hythe	Providing weekly artist-facilitated participatory creative sessions for people living with or affected by dementia in four community locations. These were previously included under the heading of Zest Communities, and therefore have been split in the reallocation column.
Zest Together	A celebratory event for Zest participants, their families and the wider community, showcasing the creative achievements of people living with dementia.
Zest at Home	Responding to the Covid-19 pandemic by providing creative activities that people living with or affected by dementia could take part in from their home or care home. This included live and recorded creative sessions delivered on video conferencing platforms, via the telephone and our website; socially distanced 1-1 sessions when safe to do so; activity sheets and resources sent via the post and email and companionship phone calls and video conferences.
Zest 1-to-1	Delivery of 6 creative 1 to 1 sessions for 16 members of the community in a Covid-safe way at the participant's home or Care Home. Sessions will be adapted for participants according to their needs.
Organisational Development	Investing in expert support with areas such as strategic planning, research, communications, fundraising and project management to strengthen Bright Shadow's programmes and underpin growth for the future.

10 Analysis of net assets between funds

	Tangible fixed assets	Net current assets	Total
	£	£	£
2021			
Unrestricted funds	2,017	30,588	32,605
Restricted funds	-	38,778	38,778
	<u>2,017</u>	<u>69,366</u>	<u>71,383</u>
2020			
Unrestricted funds	1,673	21,349	23,022
Restricted funds	-	69,396	69,396
	<u>1,673</u>	<u>90,745</u>	<u>92,418</u>

11 Related party transactions

There were no related party transactions in the year (2020: none).