

BRIGHT SHADOW
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Charity No. 1171042 (England and Wales)

BRIGHT SHADOW

CONTENTS

	Page
Legal and Administrative Details	1
Report of the Trustees	2 - 8
Independent Examiner's Report	9
Statement of Financial Activities	10 - 11
Balance Sheet	12
Notes to the Financial Statements	13 - 17

BRIGHT SHADOW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Culverwell	
	A Rabey	
	E Taylor	
	H Langley	
	G Butchard	
	V Spink	
	R Mikelyte	(Appointed 11/07/2022)
	T Brunt	(Appointed 11/07/2022)
	A Morjaria-Kerval	(Appointed 11/07/2022)

Charity Number 1171042

Key Management Personnel C Thomas

Principal Address Beach House
Beach Street
Herne Bay
CT6 5PT

Independent Examiner R Parry
Magee Gammon
Henwood House
Henwood
Ashford
TN24 8DH

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 2022. 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 and affected by dementia to live well and to thrive.

We achieve this mission through:

- Delivering high quality creative sessions in the community and in care homes for people living with dementia, and their supporters.
- 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 people living with dementia.

We are one of a small number of specialist UK arts organisations at the forefront of the dementia positive movement. We take an immersive arts-based approach, enabling participants with cognitive and 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, fulfilled lives, leading to enhanced wellbeing and reduced suffering.
- People living with dementia, and those affected by dementia, have access to a cultural life.
- Pressures on carers, the health and care system and wider society are reduced.
- Care, arts and community organisations are better equipped to meet the needs and unlock the potential of people with dementia, and those who are affected by it.
- Society has a better understanding of the needs and aspirations of people living with and affected by dementia and is better placed to design services and approaches to the benefit of those affected and of wider society.

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 often have 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, low, 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

Over the course of the year we delivered 264 creative sessions to 166 beneficiaries, providing 1,119 hours of contact time and 701 hours of respite for carers.

Zest creative sessions in the community

At the start of 2022 we began delivery of Zest sessions online via conferencing technology due to the uncertainty around the Covid-19 Omicron variant. We asked experienced Bright Shadow facilitator Lisa Payne to lead the first sessions of the year and she met with Hythe participants Ed and Jennifer for inspiration. Their love of travel and hobbies involving transportation was the starting point for 'Planes, Trains, Automobiles and Caravans' and the groups enjoyed sharing remembered and imagined journeys using storytelling, writing, drama and song.

The first face to face sessions of 2022 began in February with actor Claire Winsper and singer Pip Bowers. This block was based on Community and inspired by Dover participants Patrick and Patricia. Sessions used movement, singing, soundscapes, storytelling, songwriting and poetry. As there was a strong rhythmic theme to week 5, drummer Perry Melius joined Claire for the session at Dover Zest which the National Academy for Social Prescribing and Arts Council England visited. The block was rounded off with a Street Party session where participants donned their best hats and ate street party classics.

Following on, visual artist Lucy Stockton-Smith joined Zest with the theme of Hands which was inspired by a conversation with Maria from Canterbury Zest and her background in painting Greek icons with highly skilled precision. Throughout the four weeks the groups explored music, line drawing with oil pastels, wire, clay, monoprinting, reflexology, hand yoga and frottage.

In April, visual artist Becky Vincer was welcomed to Zest for the first time. The block followed the theme of Assembly (in both senses, to put together the parts of something and to meet with a group of people) inspired by Whitstable participant Audrey who used to work in a chocolate factory. Throughout the four week block Zest groups explored chocolate tasting, biscuit collage, pennant making and stamp making. In the final session the groups experimented with a mark making production line inspired by different tempos of music.

Following a request from the Whitstable group and with additional funding from Social Enterprise Kent, we invited Lisa Payne and Lucy Stockton-Smith to put on a Jubilee Zest Special across all four groups to celebrate the Queen's Platinum Jubilee. The session, packed with visual art, singing and drama activities was a joyful way for participants to feel included in the national moment of celebration.

The fifth block of the year was an exciting new development working with expert aerialist and circus performer Tina Carter (Airhedz) and Jess Urwin (Dia Dea) dancer, movement psychotherapist, yoga instructor and aerialist. During the block participants were given an introduction to aerial hoop and silks on an aerial rig and other activities included hula hooping, juggling and mark making in response to the physical activities.

Our Summer Specials block was led by Lisa Payne and included playful creative activities exploring movement, singing, collaborative writing and drama exercises. For three weeks participants explored the themes of Desert Island, Seaside and Festivals.

During August Zest was on a summer break. Coordinators continued with their regular companionship calls.

In September we welcomed writer Liz Jennings to Zest. Liz's block, called Poetry of Pop, was based around the poetry of lyrics - each Zest group made their own playlist which subsequent sessions were based on and Liz's writing activities were tailored and structured around the participants' musical tastes.

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Achievements and Performance in the Year - Continued

In November we began an exciting Zest project collaborating with the University of Kent Computing Department and three artists, writer Caroline Millar, musician Jamie McCarthy and model maker Chloe Chierico. This project brought together a PhD research project about the value of personalised Virtual Reality experiences for people living with dementia with an exploration of Meaningful Places for our participants. Over four weeks, each Zest group worked towards creating content for a model box and soundscape that reflected their collective response to Meaningful Places. The completed VR was experienced by participants in 2023 and observational data was collected to support the PhD research.

In the final three weeks of the year our annual Festivities season began with focusing on what participants are thankful for this year. The highlight was an advent wreath-making activity using mostly natural materials from the woods or seaside in keeping with the majority of the participants' meaningful places explored in the previous sessions. Following on was a crafting week with visual artist Becky Vincer, accompanied by Nina Clark from Musical Walkabout. Participants made Christmas tree decorations and together created a woodland scene out of cardboard animals. Using her musical knowledge, Nina and the groups created a Christmas song playlist for the following week, which was shared on Spotify for any participants who wanted to listen at home. In the final session of the year, the now traditional Christmas Zest session was led as usual by Vicky Field, accompanied by Nina once again. There was lots of jovial singing, poetry writing, Christmas tree decorating, mince pie eating and poignant reflection during the sessions, with each group putting their own stamp on the festive celebration.

During 2022 we provided 168 Zest sessions with 1,297 attendances. Our Coordinators provided 840 contact hours with families taking part in Zest. We asked our participants how they were feeling at the start of Zest sessions and the proportion of participants feeling 'good' or 'great' rose from 45% before Zest sessions to 82% after the sessions. At the same time, the number of participants who felt 'awful' or 'not so good' dropped from 18% to 0%.

Home Grown

After a successful crowdfunding campaign on the Spacehive platform we raised the sufficient funds to reprise our 1-1 at home offer which we had delivered during the national lockdowns in 2020/21. During 2022 we supported 24 families by providing 86 sessions (129 hours) of highly personalised creative opportunities for those who were unable to access Zest or who were having an exceptionally challenging time. Responding to what our beneficiaries needed, some of these sessions were facilitated in pairs or small groups, and we ran some of the sessions in partnership with other specialist organisations including Medway African and Caribbean Association, and Sahara, which supports South East Asian elders in Medway. Participants enjoyed bespoke sessions with writers, musicians, visual artists and theatre-makers, providing stimulation, companionship and 78 hours of short breaks for family carers.

Bright Boxes

In early 2022 we were successful in our application to KCC Arts Service's COMF Build Back Better fund, and were awarded £4,984 to pilot a new subscription service of our redesigned Bright Boxes.

We worked with artists Lisa Payne, Nova Marshall, Lucy Stockton Smith, Emily Watts, Coral Brookes and Rebecca Elves to create four new Bright Boxes. We also had the benefit of working with the marketing and media organisation Bee-Herd to support this project.

The boxes were created with the aim of testing out the potential of reaching people living with dementia who do not have access to regular creative activities such as Zest and to support family members/carers in facilitating meaningful interactions. Each box had a theme (Summer, Village Fete, Summer Holiday and Autumn) and included activities for inspiring word play, mini art projects, storytelling, poetry and more as a tool to spark conversation and explore everyday creativity.

The boxes were sent to 14 families living with dementia across the country in order for us to receive valuable feedback to shape a future regular offering. The pilot showed us that scale is the biggest challenge in terms of sustainability. We also received feedback that as well as use in domestic settings, a product like this could be effectively used and enjoyed within health and care settings. Learning from this, our next step is to create a business plan to deliver this proprietary product with variations for 1-1s and groups at scale.

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Achievements and Performance in the Year - Continued

Training and Resources Delivery

Bright Shadow was approached by West Kent Housing Association to deliver two training sessions for seventeen members of staff ranging from managers to assistants in April and May; feedback from the client was very positive.

In February The Alzheimer's Society ran three conferences in Ashford, Maidstone and Tunbridge Wells entitled 'Covid and Dementia - Lessons learnt'. We were invited to provide a creative space for people living with dementia who might not want to attend the main part of the conference with their family members. Despite the challenge of cases of Covid, due to having a strong pool of experienced practitioners we were able to deliver an engaging and safe space for 12 people living with dementia, one of whom went on to take part in our Homegrown project.

In March, ADSS (Alzheimer's and Dementia Support Services) asked us to run a programme of four, two hour long sessions for people living with dementia and their loved ones, which was delivered by visual artist Nova Marshall. Musician Emily Watts delivered one-hour long sessions to users of their day centre on an additional four days. We worked with over 50 people during this project.

In October Bright Shadow took part in a Forget Me Nots (self-advocacy group) Event called Living Well with Dementia in Canterbury, as part of the Canterbury Festival, commissioning Lucy Stockton Smith to run a 'My Favourite Things' art activity. The event marked ten years of the Forget Me Nots and was a celebration of their strong commitment to arts practice to support people to live well with dementia and of the creative arts and dementia scene locally.

During this time we also continued our programme of online resources, fulfilling 307 requests for our free of charge Bright Ideas Sheets. A multi-art form suite of video based activity resources remained available on our website.

Organisation

Advisory Group

In 2022 we had two Advisory Group meetings. In March a meeting took place via Zoom, including five participants, three who are living with dementia and two supporters. The meeting was facilitated by Belinda Prescott-Collins from BeeHerd Media and Andrew Dicker from Geobrand who asked some questions about Bright Shadow's branding and carried out some research for our Bright Box and website projects.

The second meeting took place in October and was our first face to face Advisory Group meeting since the onset of the pandemic. Five participants joined the meeting in person and one joined over Zoom. The focus was on our forthcoming website development and we were joined by our newly appointed web development consultants, Geobrand. The aim of this session was to explore how our participants navigate the online world, including their experiences, opinions and understanding of websites. Through touring a variety of websites the consultants gained good insights into what preferences our core audience has. The suggestions from this meeting have been used by Geobrand to create the concept of the website.

Staff

In April Morgan Hanna permanently joined Bright Shadow as a Projects Assistant following a six-month Kickstart placement.

In August we were very sorry to say goodbye to Susan Foster, Hythe Zest Coordinator. Dover Zest Coordinator Marion Betts took on the Hythe role on a permanent basis.

In October we were very sorry to say goodbye to Projects and Administration Coordinator Helen Brierley, who moved on to work in a Finance and Operations role for local arts organisation People United. We were delighted that Helen stayed on in a part-time capacity as Finance Officer for us. Alison Culverwell, Chair of Trustees and Chief Executive Clare Thomas had an 'exit conversation' with Helen, which was positive and helpful.

We were delighted that Projects Assistant, Morgan Hanna, stepped into the role of Acting Projects and Administration Coordinator until the end of March 2023, whilst a review of roles and responsibilities and subsequent staffing restructure took place. Meetings with trustee Vanessa Spink and the core staff team to talk about roles, responsibilities, workload and wellbeing took place, feeding into this process.

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Achievements and Performance in the Year - Continued

Also adapting to Helen's departure, Steve Turner, Whitstable Zest Coordinator, became our Volunteer Coordinator as of October. This role includes advertising volunteer posts, interviewing and formally onboarding new volunteers for the Zest groups and across the organisation and ensuring that volunteers are supported once in post.

Communications

Having raised the necessary match funding via National Lottery Awards for All, our main focus has been on working with Geobrand on a new website designed in conjunction with participants.

Chair Alison Culverwell was shortlisted as Trustee of the Year at the Kent Charity Awards. Bright Shadow was also shortlisted for two Kent Care Awards in the Dementia and Innovation categories.

Clare Thomas was interviewed twice by BBC Radio Kent. Firstly, as part of Kent Community Foundation's promotional week and secondly with Erika North to talk about the various offerings that Bright Shadow has for those affected by dementia and its impact within the community

In April, Jen Holland and self advocate Keith Oliver finished the final edit of a short film 'Why Zest Matters'. The film features participants of each Zest group explaining why Zest means so much to them and how the regular meetings and creative opportunities improve their wellbeing. The film has been posted to our Vimeo channel and included in our funding applications.

In September, The Baring Foundation published their Every Care Home A Creative Home report, which Chief Executive Clare Thomas contributed to.

Thanks

The Board wishes to acknowledge the dedication and determination of the Bright Shadow team, made up of employees, freelancers and volunteers, who have worked so hard to ensure that our beneficiaries have been so sensitively and effectively supported throughout another pandemic affected year.

Bright Shadow is grateful for the financial 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:

Age UK Innovation Fund (Kent County Council)
Arts Council England
Asda Foundation
Avison Young
Colyer Fergusson Charitable Trust
Dover District Council
Henry Smith Charity
Hythe Dementia Action Alliance
Kent Community Foundation
Kent County Council
Kent Police
The Lawson Trust
Masonic Charitable Foundation
National Lottery Awards for All
People's Health Trust/The Health Lottery London East
Roger de Haan Charitable Trust
Social Enterprise Kent Wellbeing Fund (Kent County Council)

We would also like to acknowledge the fundraising efforts of London 2022 Marathon runner Emma Harman-Stanford and her team and the kind donations of several generous individual donors who wish to remain anonymous.

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Achievements and Performance in the Year - Continued

Financial review

Income for the year amounted to £172,482 (2021: £148,453) and expenditure for the year amounted to £166,783 (2021: £169,487). This resulted in a surplus of £5,699 (2021: deficit of £21,035).

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 2022, 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 (2021: £30,000) 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 2022 amounted to £18,976 (2021: £32,605).

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 invested in fundraising support, adding temporary capacity and building skills and resources that can be used into the future. Fundraising for varied programmes and diversifying income streams remains a key priority for the organisation beyond delivering its core programme.

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 as a unique provider of multi-art form specialist dementia services rooted in the practice of co-design with participants.

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. These sessions and the community that they support are the foundation of our interconnected wider offer.

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

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

REPORT OF THE TRUSTEES

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.

Governance and Management

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

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

During the year the following were Trustees of the charity:

A Culverwell - Chair	V Spink
A Rabey - Vice Chair	R Mikelyte (Appointed 11/07/2022)
E Taylor - Treasurer	T Brunt (Appointed 11/07/2022)
H Langley	A Morjaria-Kerval (Appointed 11/07/2022)
G Butchard	

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).

- 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 and explained in the financial statements.

Approved by the Trustees and signed on their behalf by:

- 8 -

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.

Mr R G Parry FCA
Magee Gammon
Chartered Accountants

Date: 27 October 2023
Henwood House
Henwood
Ashford
TN24 8DH

BRIGHT SHADOW**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income from:					
Donations		16,711	-	16,711	28,358
Charitable activities:					
Grants	2	12,102	136,088	148,189	120,095
Raising funds:					
Earned income		7,582	-	7,582	-
Total income		<u>36,395</u>	<u>136,088</u>	<u>172,482</u>	<u>148,453</u>
Expenditure on:					
Charitable activities	3	50,024	116,759	166,783	169,487
Total expenditure		<u>50,024</u>	<u>116,759</u>	<u>166,783</u>	<u>169,487</u>
Net movement in funds		<u>(13,629)</u>	<u>19,328</u>	<u>5,699</u>	<u>(21,035)</u>
Funds brought forward 1 January 2022		32,605	38,778	71,383	92,418
Funds carried forward 31 December 2022		<u>18,976</u>	<u>58,106</u>	<u>77,082</u>	<u>71,383</u>

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 2022**

COMPARATIVE INFORMATION ONLY	Notes	Unrestricted funds £	Restricted funds £	2021 Total £
Income from:				
Donations		4,070	24,287	28,358
Charitable activities:				
Grants	2	8,000	112,095	120,095
Total income		<u>12,070</u>	<u>136,382</u>	<u>148,453</u>
Expenditure on:				
Charitable activities	3	2,487	167,000	169,487
Total expenditure		<u>2,487</u>	<u>167,000</u>	<u>169,487</u>
Net movement in funds		<u>9,583</u>	<u>(30,618)</u>	<u>(21,035)</u>
Funds brought forward 1 January 2021		23,022	69,369	92,418
Funds carried forward 31 December 2021		<u>32,605</u>	<u>38,778</u>	<u>71,383</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 2022**

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	6		1,035		2,017
Current Assets					
Debtors	7	3,145		922	
Cash at bank and in hand		<u>76,644</u>		<u>75,366</u>	
		79,789		76,287	
Creditors: amounts falling due within one year	8	<u>(3,743)</u>		<u>(7,932)</u>	
Net current assets			76,046		68,355
Net assets			<u>77,082</u>		<u>70,372</u>
Funds					
Restricted funds	9		58,106		34,458
Unrestricted funds			<u>18,976</u>		<u>35,914</u>
	10		<u>77,082</u>		<u>70,372</u>

Approved by the Board of Trustees on **23 October 2023** 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 2022

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 2022

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 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	2022	2021
	£	£
Age UK	9,928	-
Arts Council England	1,399	8,941
Avison Young	2,469	-
Canterbury City Council	-	5,700
Colyer Fergusson Charitable Trust	30,000	25,000
Dover District Council	3,254	1,700
Henry Smith Foundation	10,000	-
Hythe Dementia Action Alliance	1,500	-
Kent County Council (KCC)	4,984	6,871
Kent Community Foundation (National Emergency Trust)	33,655	19,250
Lawson Trust	10,000	-
Masonic Charitable Foundation	5,000	-
National Lottery Community Fund	9,290	36,414
People's Health Trust	-	3,910
Roger De Haan Charitable Trust	5,000	5,000
Social Enterprise Kent	13,625	3,783
Your Leisure	7,500	-
Other	1,596	3,526
	<u>149,200</u>	<u>120,095</u>

3.1 Expenditure

	Staff costs	Direct costs	Support	2022	2021
	£	£	£	Total	Total
				£	£
Charitable activities	<u>67,468</u>	<u>68,288</u>	<u>31,028</u>	<u>166,783</u>	<u>169,487</u>

BRIGHT SHADOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

3.2 Support costs	2022	2021
	£	£
Rent and room hire	4,140	1,542
Staff training and welfare	1,928	1,669
Travel and accomodation	7,674	1,951
Printing, postage and telephone	2,286	3,124
Advertising and marketing	8,269	8,122
Insurance	871	791
Computer costs	2,974	2,105
Depreciation of tangible fixed assets	982	-
Governance costs		
Accountancy - Independent examination	1,200	1,200
Book-keeping	703	3,699
	<u>31,028</u>	<u>24,204</u>

4 Staff costs and emoluments

The average number of employees during the period was 7 (2021: 8)

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

	2022	2021
	£	£
Gross wages	66,446	67,479
Pension costs	1,022	809
	<u>67,468</u>	<u>68,288</u>

The remuneration to the senior management team totalled £24,899 (2021: £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 (2021: none)

6 Tangible Assets	Computer equipment
	£
Cost	
As at 1 January 2022	3,926
Additions	-
As at 31 December 2022	<u>3,926</u>
Depreciation	
As at 1 January 2022	1,909
Charge for the year	982
As at 31 December 2022	<u>2,891</u>
Net book value	
As at 31 December 2022	<u>1,035</u>
As at 31 December 2021	<u>2,017</u>

BRIGHT SHADOW**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7 Debtors	2022	2021
	£	£
Trade debtors	60	-
Gift aid recoverable	2,725	-
Prepayments	360	1,932
	<u>3,145</u>	<u>1,932</u>

8 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	734	4,661
Accruals	1,740	2,180
Other creditors	1,269	1,092
	<u>3,743</u>	<u>7,932</u>

9 Restricted funds	As at 1 January 2021	Income	Expenditure	As at 31 December 2022
2021	£	£	£	£
Zest Canterbury	3,286	18,650	(14,998)	6,937
Zest Dover	5,521	33,658	(32,241)	6,937
Zest Whitstable	3,286	21,119	(17,467)	6,937
Zest Hythe	3,286	29,404	(23,669)	9,021
Organisation development	4,320	18,345	(4,320)	18,345
Bright Boxes	-	4,984	(4,984)	-
Zest Together	1,250	-	(1,250)	-
1-to-1's	17,830	3,888	(17,830)	3,888
Picture This	-	6,040	-	6,040
	<u>38,778</u>	<u>136,088</u>	<u>(116,759)</u>	<u>58,106</u>

2021	As at 1 January 2021	Income	Expenditure	As at 31 December 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>

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 2022

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.
1-to-1	Delivery of creative 1 to 1 sessions for 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.
Picture This	A short, specialist writing and photography course for people living with dementia, which aims to build the skills and confidence for participants to make everyday creativity a natural part of daily life in order to boost cognition, connection and wellbeing.
Bright Boxes	Stimulating activity packs designed for use at home and in the community by people living with and affected by dementia that support stimulation and relationships.
Organisational Development	Investing in expert support with areas such as strategic planning, research, communications, website development, 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
2022	£	£	£
Unrestricted funds	1,035	17,940	18,976
Restricted funds	-	58,106	58,106
	<u>1,035</u>	<u>76,047</u>	<u>77,082</u>
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>

11 Related party transactions

There were no related party transactions in the year (2021: none).