

BRIGHT SHADOW
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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 (Appointed 27 April 2020) V Spink (Appointed 22 June 2020)
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 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 2020. 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 enable people living with dementia and those affected by dementia to live well and to 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
- 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.

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Objectives and Activities - Continued

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.

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

Between January and March 2020, we delivered our award-winning programme of weekly creative Zest sessions in four East Kent communities – Canterbury, Whitstable, Dover and Hythe.

We first welcomed visual artists Coral Brookes and Sarah Karen, who ran a series entitled Grounds for Play inspired by a conversation with Canterbury Zest participants, Robert, and his love of a range of different art processes. Sessions included casting with Jesmonite, textiles and sculpture. In February, theatre maker Sachi Kimura Lawson and musician Emmy Hudson began a series of sessions called Stepping Out, Striking a Chord, inspired by Dover Zest participant Norma's love of dancing and her recollections of her childhood in Scotland.

From 12th March 2020, Bright Shadow's Chief Executive and trustees, in consultation with our participants took the decision to halt face to face Zest Communities sessions due to the risks posed by Covid-19. Our Group Coordinators offered twice-weekly companionship phone calls and prepared individual safeguarding assessments for all our participants as we adjusted to what became a first national lockdown.

Three weeks later, on the 7th April 2020, with the support of our existing funders we launched what would become a year of weekly Zest Communities sessions for our four groups, delivered via the video conferencing platform Zoom.

Sachi Kimura Lawson and Emmy Hudson trail-blazed, completing the Stepping Out, Striking a Chord sessions that had been interrupted, before handing on to actor, musician and mime Grant Stimpson who led A Sport of Theatre, a block inspired by Hythe participant Malcolm's love of sport and performance. The sessions used improvisations, props and scripts to further help the groups adapt to using Zoom. Director and Actor Lisa Payne followed, with The Armchair Travel Company sessions inspired by a conversation with Canterbury participant Noeline. Participants exchanged stories of travelling, created poems and performed scenarios which were compiled into a unique printed Armchair Travel Guide.

Drama Therapist Kate Richardson led the next block of sessions, based on a conversation with Dover participant Doff, who talked about how watching television was helping sustain her during lockdown. With Kate, the groups used role-play, storytelling and performance to become producers and stars of their own television channel, creating soaps, game shows and good news bulletins in The Intermission Series. By popular demand Grant Stimpson returned for a second season in September, basing Building a Botanical Theatre by Numbers on Simon from Hythe's interests and communication style. The groups used playful experiments with systems such as the alphabet to structure improvisations.

In October and November, inspired by Kay from Hythe, we celebrated the Golden Age of Hollywood with musical theatre actor Claire Winsper's Find Your Voice season, using movement, song and performance.

In the run up to Christmas we ran four weeks of Festive Zest Zoom sessions with several of our artists returning to deliver a week of sessions each. Emmy Hudson led Winter Wonderland, Lisa Payne Zest Panto, Claire Winsper A Christmas Carol and our festive sessions culminated in each group having a longer 1.5-hour session on 21st & 22nd December with theatre-maker Sachi Kimura-Lawson, musician Natasha Douglas and writer Victoria Field. Families received a multi-sensory parcel of creative activities and products that they had made over the course of the year to enjoy together during the sessions and the festive season.

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Achievements and Performance in the Year - Continued

In total, in 2020 we delivered 43 face-to-face and 181 Zest Zoom Communities sessions. In addition, we provided 43 hours of Zest social sessions and made over 1,600 companionship calls.

"It was a great thing to do during lockdown. It kept us all connected when we were not able to meet. I looked forward to doing this each week."

"Dad gets so much out of your weekly sessions on Zoom. He loves them. He tells everyone that he is on the television. We are so glad that we found Zest."

"Thank you, Zest is a real lifesaver in these lockdown times. You manage to get incredibly talented leaders. D always finds the sessions interesting and is always cheery and buzzing after Tuesday morning!"

"It was a lovely time at Zest this afternoon and we both enjoyed it very much. Claire made it such a great fun time and it made me feel so much better afterwards."

Zest at Home

In addition to piloting our existing Zest Communities sessions online, and continuing to offer regular companionship phone calls, Bright Shadow mounted a multifaceted emergency response to support more people living with or affected by dementia during the pandemic. It was quickly identified that a 'one size fits all' approach would not be effective and that we would need to tailor our response to individual circumstances.

We therefore devised the pilot of Zest at Home, which comprised 1-1 creative sessions delivered over the telephone or in socially distanced garden visits; Zest sessions via Zoom for care home residents and staff; additional Zest via Zoom sessions for locations that didn't yet have a Zest group; Families Reunited, which used creative sessions on Zoom to connect families separated by Covid-19 restrictions; Zest creative activity sheets for use at home and in care homes and a new social group on Zoom. This work was funded through Covid-19 Emergency grants from Arts Council England, Charities Aid Foundation and Kent Community Foundation/National Emergencies Trust.

Between June and August 2020 we:

- Delivered 21 Zest creative sessions via Zoom for 7 care homes, reaching 183 residents and staff;
- Delivered 67 additional creative sessions in community settings, including 1-1s and reuniting loved ones separated by the pandemic through arts sessions on Zoom;
- Produced 12 weekly activity sheets, which were sent out to over 400 care homes in Kent.

Just want to thank you for the Podcast, M was over the moon with it and said how funny his voice sounded. The short story provided some laughter for everyone.

Activities Coordinator, Temple Ewell Care Home

Thank you so much for the workshop yesterday. Our ladies thoroughly enjoyed it and talked about it for ages afterwards while we sat round the table eating the cakes and drinking tea. They wanted to go out into the garden afterwards to decide where we will sow the seeds – they will be sown around our summer house. Everyone is looking forward to next week, and others want to join in as well.' Care Home manager

"My mother was attending Bright Shadow Zest sessions at the Harmonia Centre. We were saddened when they had to stop due to the current pandemic situation. We were thrilled when we were offered "Music through the garden window" sessions with Natasha Douglas. We snapped up the opportunity to join in and have these sessions. Music is such a great way to communicate with individuals with dementia and my mum is no exception, she absolutely loved the sessions (so did I) with Natasha. The songs sang were of my mum's era so the connection was profound. My mum has expressive dysphasia and when speaking she cannot formulate sentences but with Natasha she is able to join in singing some of the words fluently, which is good for her speech and also moving rhythmically to the music, almost performing an exercise session too! We were also fortunate to hear Natasha play her guitar and saw! Which were played beautifully and added interest to the session. Thank you very much."

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Achievements and Performance in the Year - Continued

We secured a grant of £48,488 from the Department for Culture Media and Sport/National Lottery Community Fund Covid-19 Emergency programme to develop and expand this pilot over the winter period. The bulk of this work was delivered from January 2021, however in November and December 2020 we delivered a further 4 sessions in 4 care homes for 57 residents and staff.

"I cannot express enough how much our residents have enjoyed the sessions with you over lockdown. I usually manage our day centre which is closed because of the pandemic. It's been a treat to have someone else bring another dimension to it."

Training and Resources Delivery

This was of course heavily impacted by the pandemic as our face-to-face training sessions were all cancelled. However, we significantly extended our reach of free resources as outlined above by working with Kent County Council to send 4,200 activity sheets to care homes in Kent over a 12-week period in Lockdown 1.

"All residents and staff at Belmont have really enjoyed the activity sheets. We are so grateful for the additional ideas! Thank you so much. Kind regards, all at Belmont."

"My Registered Manager forwards your information sheets to me, and I enjoy browsing through for ideas/activities. I have been circulating some of your 'Activity' ideas to our PAs. We work 1-2-1 with our clients so some of the activities are ideal for them as all our clients have various abilities. Keep up the good work."

We also supplied weekly activity sheets to our regular participant families and fulfilled 140 requests for our free of charge Bright Ideas Activity Sheets.

Organisation

We held our inaugural Advisory Group meeting, attended by people living with dementia and their supporters in January 2020. Dr Rasa Mikelyte consulted the Group on their ideas for evaluating the Zest programme, work that has been ongoing throughout the year.

We continue to work closely with a range of partners, attending local Dementia Action Alliance meetings and during lockdown 1 taking part in the Voluntary Sector Cell of the Kent Resilience Forum.

We have invested in our communications, which has been reflected in an increase in engagement across all social media platforms and more press coverage, including on ITV Meridian news.

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 the year.

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
Canterbury City Council
Charities Aid Foundation
Colyer Fergusson Charitable Trust
DCMS/ National Lottery Community Fund
Hythe Dementia Action Alliance
Kent Community Foundation
Kent County Council

National Emergencies Trust
National Lottery Community Fund
Overstone Fund
Pargiter Trust
People's Health Trust/The Health Lottery London East
Port of Dover Community Fund
Roger de Haan Charitable Trust

We would also like to acknowledge the kind support of many individual donors.

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Financial review

Income for the year amounted to £181,588 (2019: £133,142) and expenditure for the year amounted to £121,652 (2019: £124,866). This resulted in a surplus of £59,936 (2019: £8,456).

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 2020, the Trustees consider it appropriate to aim to hold unrestricted reserves equivalent to three months' core running costs which is in the region of £9,000 (2019: £9,000) and are actively working towards maintaining unrestricted reserves equivalent to three months' full operational costs which is in the region of £24,000. The unrestricted reserves at 31 December 2020 amounted to £22,380 (2019: £17,310).

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 increasingly challenging funding environment facing the charity sector post-pandemic.

In order to mitigate this risk, the organisation has successfully fundraised for part of the cost of Fundraising support, and the Trustees have agreed to invest some of the charity's reserve to meet the rest of the cost for the first year. The supporting company or individual will work to ensure our sustainability through a diverse portfolio of income sources, taking a lead on developing our brand, audience and public profile, building on the momentum generated during 2020..

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 have become lifelines for many families, and to extend this opportunity to new geographic areas. We also want to create space to develop new 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.

Zest Together and Zestival - Celebratory events that showcase the talents and culture of people living with dementia.

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 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 thirteen 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 care, arts and community organisations on creative approaches to supporting people living with dementia.

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Structure

The charity, which is registered with the Charity Commission under number 1171042, is established under a CIO Association dated 9 January 2017. Bright Box Resources was a company limited by Guarantee incorporated 18 October 2011. Bright Shadow CIO was registered 9 January 2017 (at which point the funds in Bright Box Resources were donated to the charitable organisation and the company has now been struck off).

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 majority vote and only when a quorum is present.

Governance and Management

During the year the following were Trustees of the charity:

A Culverwell - Chair	H Langley
A Rabey	G Butchard Appointed 27 April 2020
E Taylor	V Spink Appointed 22 June 2020

Statement of Trustees' Responsibilities

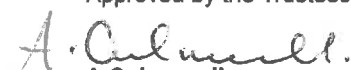
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 will continue in business;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:


A Culverwell
Chair

Date 26.10.2021

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 2020.

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

27 October 2021

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

BRIGHT SHADOW

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Income from:					
Donations		5,756	500	6,256	12,671
Charitable activities:					
Grants	2	10,013	164,319	174,332	118,066
Raising funds:					
Earned income		1,000	-	1,000	2,405
Total income		<u>16,769</u>	<u>164,819</u>	<u>181,588</u>	<u>133,142</u>
Expenditure on:					
Charitable activities	3	11,057	110,595	121,652	124,686
Total expenditure		<u>11,057</u>	<u>110,595</u>	<u>121,652</u>	<u>124,686</u>
Net movement in funds		<u>5,712</u>	<u>54,224</u>	<u>59,936</u>	<u>8,456</u>
Funds brought forward 1 January 2020		17,310	15,172	32,482	24,026
Funds carried forward 31 December 2020		<u>23,022</u>	<u>69,396</u>	<u>92,418</u>	<u>32,482</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 2020**

COMPARATIVE INFORMATION ONLY	Notes	Unrestricted funds £	Restricted funds £	2019 Total £
Income from:				
Donations		5,385	7,286	12,671
Charitable activities:				
Grants	2	3,435	114,631	118,066
Raising funds:				
Income from attendees		2,405	-	2,405
Total income		11,225	121,917	133,142
Expenditure on:				
Charitable activities	3	4,253	120,433	124,686
Total expenditure		4,253	120,433	124,686
Net income before transfers		6,972	1,484	8,456
Transfers		2,678	(2,678)	-
Net movement in funds		9,650	(1,194)	8,456
Funds brought forward 1 January 2019		7,660	16,366	24,026
Funds carried forward 31 December 2019		17,310	15,172	32,482

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 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	6		1,673		2,344
Current Assets					
Debtors	7	280		332	
Cash at bank and in hand		94,319		32,923	
		<u>94,599</u>		<u>33,255</u>	
Creditors: amounts falling due within one year	8	<u>(3,854)</u>		<u>(3,117)</u>	
Net current assets			90,745		30,138
Net assets			<u>92,418</u>		<u>30,138</u>
Funds					
Restricted funds	9		69,396		15,172
Unrestricted funds			23,022		17,310
	10		<u>92,418</u>		<u>32,482</u>

Approved by the Board of Trustees on ... 28/10/21 ... 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 2020

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
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BRIGHT SHADOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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	2020	2019
	£	£
Arts Council England	12,589	-
Canterbury City Council	6,150	10,690
Charities Aid Foundation	4,184	-
Colyer Fergusson Charitable Trust	15,000	9,000
Kent County Council (KCC)	6,871	6,871
Kent Community Foundation (National Emergency Trust)	13,000	-
KCC Combined Members' Grants	-	1,100
KCC Dementia Friendly Innovation Fund (Kent Community Foundation)	-	1,800
National Lottery Community Fund	84,188	54,431
Overstone Trust	2,500	-
Pargiter Trust	10,000	-
People's Health Trust	13,684	9,774
Port of Dover Community Fund (Kent Community Foundation)	-	19,400
Roger De Haan Charitable Trust	5,000	5,000
Tesco	1,166	-
	<u>174,332</u>	<u>118,066</u>

3.1 Expenditure

	Staff costs	Direct costs	Support	2020	2019
	£	£	£	Total	Total
				£	£
Charitable activities	<u>59,343</u>	<u>41,915</u>	<u>20,394</u>	<u>121,652</u>	<u>124,686</u>

BRIGHT SHADOW**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3.2 Support costs	2020	2019
	£	£
Rent and room hire	2,079	19,554
Staff training and welfare	1,666	242
Travel and accommodation	970	3,088
Printing, postage and telephone	2,408	1,730
Advertising and marketing	4,406	7,294
Insurance	660	874
Computer costs	2,819	3,919
Refreshments	-	563
Depreciation of tangible fixed assets	670	335
Governance costs		
Accountancy - Independent examination	516	498
Book-keeping	4,200	4,235
	<u>20,394</u>	<u>42,332</u>

4 Staff costs and emoluments

The average number of employees during the period was 8 (2019: 8)

There are no employees with emoluments above £60,000 (2019: none).

	2020	2019
	£	£
Gross wages	58,739	45,024
Pension costs	604	390
	<u>59,343</u>	<u>45,414</u>

The remuneration to the senior management team totalled £24,182 (2019: £21,739).

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 (2019: none)

6 Tangible Assets

	Computer equipment
	£
Cost	
As at 1 January 2020	2,678
Additions	-
As at 31 December 2020	<u>2,678</u>
Depreciation	
As at 1 January 2020	335
Charge for the year	670
As at 31 December 2020	<u>1,005</u>
Net book value	
As at 31 December 2020	<u>1,673</u>
As at 31 December 2019	<u>2,343</u>

BRIGHT SHADOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

7 Debtors	2020	2019
	£	£
Trade debtors	-	52
Prepayments	280	280
	<u>280</u>	<u>332</u>

8 Creditors: amounts falling due within one year	2020	2019
	£	£
Trade creditors	1,460	1,383
Accruals	1,041	930
Other creditors	1,353	804
	<u>3,854</u>	<u>3,117</u>

9 Restricted funds	As at 1 January 2020					As at 31 December 2020
	£	£	£	£	£	£
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
Organisation 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>-</u>	<u>164,819</u>	<u>(110,595)</u>	<u>-</u>	<u>69,396</u>

2019	As at 1 January 2019					As at 31 December 2019
	£	£	£	£	£	£
Zest Canterbury	-	1,000	27,721	(28,292)	-	429
Zest Dover	-	1,000	32,800	(23,487)	-	10,313
Zest Whitstable	-	12,729	15,284	(25,445)	-	2,568
Zest Hythe	-	1,000	22,835	(23,406)	-	429
Zest Communities	15,729	(15,729)	-	-	-	-
Training	637	-	-	(637)	-	-
Zest Together	-	-	20,599	(19,166)	-	1,433
Fixed asset fund	-	-	2,678	-	(2,678)	-
	<u>16,366</u>	<u>-</u>	<u>121,917</u>	<u>(120,433)</u>	<u>(2,678)</u>	<u>15,172</u>

BRIGHT SHADOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

9 Restricted funds (cont'd)

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.
Zest Canterbury, Dover, Whitstable, Hythe (previously referred to as Zest Communities)	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.
Training	Providing training to care, community and arts professionals that leads to enhanced care and inclusion outcomes for people living with dementia and their families.
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.
Organisational development	Investing in expert support with areas such as strategic planning, research, communications/IT and project management to strengthen Bright Shadow's programmes and underpin growth for the future.
Fixed asset fund	Donation made for the purchase of 4 iPads for use across the 4 ongoing Zest groups. Released when purchased.

10 Analysis of net assets between funds

	Tangible fixed assets	Net current assets	Total
	£	£	£
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>
2019	£	£	£
Unrestricted funds	2,344	14,966	17,310
Restricted funds	-	15,172	15,172
	<u>2,344</u>	<u>30,138</u>	<u>32,482</u>

11 Related party transactions

There were no related party transactions in the year (2019: none).