

BRIGHT SHADOW
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Charity No. 1171042 (England and Wales)

BRIGHT SHADOW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Culverwell E Taylor G Butchard R Mikelyte T Brunt
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

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BRIGHT SHADOW

REPORT OF THE TRUSTEES

The Trustees present their report and examined financial statements of the charity for the year ended 31 December 2023. 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 an enriching 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 disabilities. 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 have little access to high quality arts and cultural activities. For those who live in a care home or in their own home with a care package, 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 and Medway communities, and on occasions, 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 191 creative sessions to 121 beneficiaries, providing 2778 hours of contact time and 551 hours of respite for carers. We reached 7,000 people in audiences.

Zest creative sessions in the community

At the start of 2023 we began delivery of Zest sessions online via conferencing technology. The time gained by facilitating online delivery was well used by the Bright Shadow team for organisational development and streamlining. We asked experienced Bright Shadow facilitator Lisa Payne to lead the sessions, hosting a popular outing of The Armchair Travel Company. For three weeks participants were taken on globe trotting adventures to visit jungle safaris, frozen mountains and the Australian outback, where Lisa was stationed when streaming the final sessions of the block. These sessions were full of laughter and had participants exploring new locations through games, poetry making, singing and story making.

Zest groups returned to face to face sessions on 21st February to a special session working with Smoking Apples Theatre Company. This one-off session was a collaboration to support Smoking Apples' Arts Council England funded research and development project called Three. Three is inspired by the relationships between grandparents and grandchildren during the isolation of the pandemic. This one-off session explored intergenerational relationships and British culture through storytelling and puppetry. Individually and collectively the group created the storyline to their own show, made the shadow puppets to populate the story and watched their creation being performed by Smoking Apples' creative facilitators, one of whom is Hattie Thomas who worked for Bright Shadow on our Emergency Covid Programme.

The following block was facilitated by professional musician and singer, Nina Clark of Musical Walkabout, who designed a well rounded and balanced programme of music-based activities. The content of these sessions was inspired by a Canterbury Zest participant who has a passion for music and playing the piano. The themes he wanted to explore were the Weather, Regions and Surroundings, the 60s and 70s and Rock and Roll. Participants spent time song-writing, doing gentle movement, playing percussion instruments and singing. At the end of the four weeks each Zest group had created a fully formed playlist that has been curated throughout the weeks to reflect everyone's collective and individual meaningful songs and varied music tastes. This is now used as settling-in music at Zest sessions.

During this block we also had students from the University of Kent Computer Department join us to reveal the final Virtual Reality experience designed by the Zest groups back in November 2022. All four groups got to experience their co-created meaningful place through either wearing the headset or watching a pre-recorded version on a big screen.

Bright Shadow favourite, visual artist Becky Vincer began her five week block at the end of March with the aim of making a travelling Bright Shadow 'shop window' to be used at special events, roadshows and exhibitions to recruit new participants and spread the word on our dementia positive movement. In collaboration with the artist, participants designed the new tourable structure that expresses the many different art forms Bright Shadow works in, and the fun and sense of achievement that our projects bring using felt, paint, fabric, wire, vinyl and much more. Participants were given the opportunity to express what they think about Zest and how it makes them feel on handmade printed flags. Some of the phrases were; 'Good Company', 'Joyful' 'Be part of Something', 'Kindness', 'Welcoming', 'Relaxing'.

Following Becky, and by popular demand from our participants, we welcomed back actor and director Lisa Payne for a laughter and fun-filled three weeks celebrating the coronation of King Charles III. The groups explored famous monarchs of Britain through the ages, beginning with the Tudors, through to the Elizabethans and finally the Victorians. Participants learned the most popular dance routines and music from each era, took part in jousting competitions, re-enacted famous plays of the time and crafted scented possets.

In May we welcomed visual artist Nova Marshall back to Zest. Nova worked with our participants for two weeks creating nature based and sustainable outdoor signage for the upcoming Zest Goes Green project. Using foraged materials the Zest groups made leaf rubbings on calico fabric to create beautiful backdrops to vinyl text for important signage needed for the gardens.

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REPORT OF THE TRUSTEES

Achievements and Performance in the Year - Continued

For the final block of sessions before the summer break, Zest was given a summer makeover as we embarked on Zest Goes Green. Funded primarily by Comic Relief, Zest Goes Green got our participants exploring the big outdoors in Community Gardens over six weeks. Canterbury Zest relocated to the East Kent Mind Kent Community Oasis Garden at the University of Kent, Whitstable Zest to Stream Walk Community Garden, Dover Zest to Bechange Community Centre Garden and Hythe Zest to The Locavore Community Garden, Folkestone. The project was facilitated by gardener Jules Ellis, musician and dancer David Leahy, florist Lorna Pugh, poet Vicky Field, visual artist Nova Marshall and dancer and district nurse Kate Willis, an artist new to Bright Shadow.

Participants worked with the six experienced artists across themes of nature, biodiversity and sustainability through art forms such as movement, song, horticulture, visual art, poetry and floristry. For the final celebration session participants were presented with a booklet designed by Rebecca Truscott-Elves that included key moments from the project, including collective poems, participant artwork and a beautifully written introduction by Vicky Field.

In September we welcomed participants back to our venues with Vicky Field. Vicky worked with our participants for three weeks incorporating inspiration from Zest Goes Green. Building upon the participants' work from the Gardens with the theme of the seasons, cycles and Autumn trees. Movement, singing, reflection and watercolouring were used to experience and incorporate these Autumnal themes. The block ended with poetry readings for people to share and enjoy.

We then began a new and exciting venture with six weeks of Research and Development with dancer Kate Willis and musician Jamie McCarthy. Kate and Jamie worked with each group exploring movement, words and using music to reflect on autumn sounds, memories and emotions. Two further artists new to Bright Shadow joined the team, digital artist Nic Sandiland and musician Mieko Shimizu, to take the work into The Gulbenkian (Canterbury) and The Leas Cliff Hall (Folkestone) for further R&D in theatre spaces. Thirty nine participants worked with us over the two theatre days.

In the final four weeks of the year our annual Festivities season began with a musical session with David Leahy. The groups sang carols and reflected on the associations people had with the sentiment of the carols as well as different instruments. Following David, the seasonal celebrations continued with visual artist Becky Vincer. Participants made Christmas tree decorations and meaningful tokens for other groups members, including gifts in crackers, a Christmas wish and a card reflecting on the year from one group to another, adding to the sense of community.

The last Zest session of the year and our final Festive Zest sessions were led by Emily Watts and Liz Jennings. The now traditional Zest Christmas Tree was present and added to the Christmas joy for the last sessions. There was lots of jovial singing, Christmas tree decorating, mince pie eating and poignant reflection during the sessions.

During 2023 we provided 149 Zest sessions with 1,195 attendances, delivering 2,390 contact hours, to 51 people. Our Coordinators provided a further 121 contact hours during wellbeing check ins. The programme provided 449 respite hours to family carers. Plus 33 contact hours to families taking part in Zest outside of sessions.

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 46% before Zest sessions to 83% after the sessions. At the same time, the number of participants who felt 'awful' or 'not so good' dropped from 11% to 3%.

Zest at Home

After a successful application to the KCC/Age UK Whitstable and Herne Bay Innovation Fund we were awarded a grant to provide four vulnerable participants a block of highly personalised creative 1-1 sessions in their own home. Over 24 sessions, this provided 33 contact hours and 6 hours of respite for four families in the form of short breaks. Sessions included storytelling, visual art, singing and music making and provided stimulation and companionship. The beneficiaries who received these sessions are current or past Zest community participants who are particularly isolated or unable to attend community sessions at the moment.

BRIGHT SHADOW

REPORT OF THE TRUSTEES

Achievements and Performance in the Year - Continued

Picture this

In late 2022 we were awarded a grant by the Kent County Council/Age UK Whitstable and Herne Bay Innovation Fund to provide two short photography and writing courses, Picture This, which took place in Canterbury in January and April 2023. A second batch of funding was awarded in September 2023, which supported two further Picture This courses to run, this time in the Ashford and Margate areas. Ashford Picture This took place in October 2023 with Margate scheduled for early 2024. This project brought together photographer (and Zest Canterbury Coordinator) Jen Holland and writer Liz Jennings with support from photographer/filmmaker and Bright Shadow colleague Miriam Simmons to work with people living with dementia over 6 weeks. The idea was to kick-start, support or extend the participants' own creative practice of writing and photography. The programme was skills-based, providing an appropriate level of challenge and practical learning in order for participants to build their confidence to continue their own creative projects beyond the life of the course. Overall there were 108 attendances by 22 people over 18 weeks.

This project supported 22 direct beneficiaries and with 15 indirect beneficiaries receiving (family carers having short breaks) 96 hours of respite. The project also involved 15 volunteers. Including a total of 18 hours of wellbeing check ins in between sessions, the project provided a total of 234 contact hours.

Each short course was brought to an end with a celebration event bringing together participants supported by their families to receive a portfolio including a selection of photographs and writing they had produced during their course. Everyone enjoyed sharing a celebration cake baked by one of our talented young volunteers. Participants have called for a continuation of the short course format and the informal support provided by these new groups.

Refocus: Out of the Shadows Exhibition

Bright Shadow has been working with citizen artist Gill Ashington since 2021, primarily through 1-1 photography sessions, and this year, with KCC's Arts Investment support we were able to facilitate her desire to create a body of work to be displayed in a public photography exhibition to shine a new light on dementia.

Refocus: Out Of The Shadows was an exhibition created in a collaboration between Gill and Bright Shadow artists specialising in photography, writing, film and sound production, which ran at The Beaney, Canterbury from the 1st April to 21st May, coinciding with Dementia Action Week, receiving great praise from the public and being featured on ITV Meridian News.

It is estimated by The Beaney that around 7,000 people visited the exhibition in person. Working with filmmaker Al Reffell, two short films were produced to enable supporters to experience the exhibition virtually, thereby increasing its reach. To support access and enjoyment of the exhibition Bright Shadow produced a transcript of the speech on the soundscape, a guide to the exhibition, a feedback form and an interactive activity within the exhibition for people to express their response to the topic of aphasia, one of Gill's experiences of living with dementia. A celebration event was held at The Beaney on the 18th May.

Training and Resources Delivery

University of Kent BAG Week - Through Bright Shadow Trustee Rasa Mikelyte we were given the opportunity to be part of the University of Kent Canterbury Belong and Grow Week (BAG week). Bag week is an initiative which supports UKC staff to explore and take part in wellbeing activities, volunteering and educational sessions. On the 16th May, Rasa, Chair Alison and Project Coordinator Morgan facilitated a two hour Dementia Awareness session on campus for seven members of staff. The session explored types of dementia, manifestations and symptoms of the most common dementias, advice on effective ways to support people with dementia, medical research and an explanation of what Bright Shadow does to support people with dementia in the community. Participants were able to experience a taster of what Bright Shadow does using a Zest on Demand video facilitated by puppeteer Laura Cubitt. After the session two participants who had not met before swapped contact details in order to stay in touch as they bonded over similar family circumstances supporting a parent living with dementia.

Dementia Friendly Kent Showcase Event - Bright Shadow had a strong presence at the Dementia Friendly Kent Showcase event on Friday 19th May at the Kent Showground produced by the Kent Dementia Action Alliance. Bright Shadow was commissioned to provide an all day programme of engaging and meaningful activities for people living with dementia visiting the event. We pulled together a team of Bright Shadow artists including visual artist Lucy Stockton-Smith, theatre-maker Lisa Payne, drummer Perry Melius, writer Liz Jennings, aerialist Tina Carter (Airhedz) and visual artist Catherine Arnell. Throughout the day there were four 1-hour slots for activities in a private and quiet room as well as a number of micro activities provided at the Bright Shadow stall. Bright Shadow also invited other related organisations to have stalls in the creative area ensuring strong representation of the local offer.

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REPORT OF THE TRUSTEES

Achievements and Performance in the Year - Continued

St Edmund's School - Festival on the Hill Sing! Event with Mark De-Lisser - St Edmund's School is well known locally for its annual Festival on the Hill, a week-long celebration of music, art and theatre. This year, St Edmunds chose Bright Shadow as its charity to support during the festival and event tickets sold included a small donation to us. A collection was also taken; in total we were gifted a generous donation of £500.

One of the events included in the programme was a Sing! vocal workshop facilitated by Mark De-Lisser, choirmaster of the BBC's Dementia Choir and the 2018 Royal Wedding. Bright Shadow participants were invited to the workshop, so we gathered up a group including some of our most musical members to join in. Clare Thomas, Morgan Hanna and Miriam Simmons accompanied 14 participants and their loved ones at the event. It was a wonderful afternoon - Mark De-Lisser delivered a superb, inclusive choir experience, our participants were warmly welcomed, and many of them found it very moving to participate in the intergenerational final performance with school children from 8-18 years old. Tea and cake was enjoyed after the event with participants from different projects and Zest groups having the chance to socialise with each other.

Resources - We 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

Our Advisory group, made up of participants from all our projects, has continued to be the source of guidance for the staff team on project design and access questions, including involvement in developing our new website and reviewing design concepts for signage and sessions.

Staff

Marion Betts stepped down from her role as Zest Hythe Coordinator at the end of July. She remains our Zest Dover Coordinator. Projects Coordinator Morgan Hanna stepped down in October, leaving the country on a travelling adventure. We also said goodbye to Finance Officer Helen Brierley who was with us on an interim basis. These changes precipitated a staffing restructure and the appointments of Jess Urwin as freelance Projects Manager and Niamh Barnard into the new role of Finance and Administration Manager.

Communications

B&G partners <https://bandgpartners.com> were appointed to deliver a piece of communications consultancy, which, through engagement with a range of our stakeholders, supported the development of our storytelling within the organisation and specifically on our new website, which was under development during this year.

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 this 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)	Masonic Charitable Foundation
Colyer Fergusson Charitable Trust	Philip and Connie Philips Foundation
Comic Relief	Postcode Society Trust
Coop Community Fund	Red Eagle Foundation (NFU Mutual)
Kent Community Foundation	Roger de Haan Charitable Trust
Kent County Council Arts Investment Fund	Spacehive (KCC, NHS, Folkestone and Hythe DC)
Martello Fund	Whitehead Monckton Charitable Foundation

We would also like to acknowledge the fundraising efforts of our Community Fundraising Team, the touching donations made in memory of participants we lost during the year, and the kind donations of generous individual donors. These include the Russell Family, No Place Like Home, and several others 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 £167,899 (2022: £172,482) and expenditure for the year amounted to £170,523 (2022: £166,783). This resulted in a deficit of £2,624 (2022: surplus of £5,699).

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 2023, the Trustees consider it appropriate to aim to hold unrestricted reserves equivalent to three months' core running costs which is in the region of £42,000 (2022: £30,000) and are actively working towards maintaining unrestricted reserves equivalent to six months' core running costs which is in the region of £73,000. The 2023 reserves policy has been updated to include the estimated closing down costs in addition to the core running costs. The unrestricted reserves at 31 December 2023 amounted to £32,357 (2022: £30,000).

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.

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

REPORT OF THE TRUSTEES

Plans for the future - Continued

Bright Shadow Training and resources - Providing training and resources in a range of media, including online, 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 resolution of the existing trustees.

Governance and Management

During the year the following were Trustees of the charity:

A Culverwell - Chair	V Spink (Resigned 23/10/23)
A Rabey - Vice Chair (Resigned 23/10/23)	R Mikelyte
E Taylor - Treasurer	T Brunt
H Langley (Resigned 23/10/23)	A Morjaria-Kerval (Resigned 23/10/23)
G Butchard	

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 and explained in the financial statements.

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: 29 April 2024

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 2023 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: 15 May 2024
Henwood House
Henwood
Ashford
TN24 8DH

BRIGHT SHADOW**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Income from:					
Donations		34,155	-	34,155	16,711
Charitable activities:					
Grants	2	47,500	81,101	128,601	148,189
Raising funds:					
Earned income		5,142	-	5,142	7,582
Total income		<u>86,797</u>	<u>81,101</u>	<u>167,899</u>	<u>172,482</u>
Expenditure on:					
Charitable activities	3	73,417	97,106	170,523	166,783
Total expenditure		<u>73,417</u>	<u>97,106</u>	<u>170,523</u>	<u>166,783</u>
Net movement in funds		<u>13,381</u>	<u>(16,005)</u>	<u>(2,624)</u>	<u>5,699</u>
Funds brought forward 1 January 2023		18,976	58,106	77,082	71,383
Funds carried forward 31 December 2023		<u>32,357</u>	<u>42,101</u>	<u>74,458</u>	<u>77,082</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 2023**

COMPARATIVE INFORMATION ONLY	Notes	Unrestricted funds £	Restricted funds £	2022 Total £
Income from:				
Donations		16,711	-	16,711
Charitable activities:				
Grants	2	12,102	136,088	148,189
Raising funds:				
Earned income		7,582	-	7,582
Total income		36,395	136,088	172,482
Expenditure on:				
Charitable activities	3	50,024	116,759	166,783
Total expenditure		50,024	116,759	166,783
Net movement in funds		(13,629)	19,328	5,699
Funds brought forward 1 January 2022		32,605	38,778	71,383
Funds carried forward 31 December 2022		18,976	58,106	77,082

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 2023**

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	6		390		1,035
Current Assets					
Debtors	7	1,329		3,145	
Cash at bank and in hand		<u>79,263</u>		<u>76,644</u>	
		80,592		79,789	
Creditors: amounts falling due within one year	8	<u>(6,525)</u>		<u>(3,743)</u>	
Net current assets			74,068		76,046
Net assets			<u>74,458</u>		<u>77,082</u>
Funds					
Restricted funds	9		42,101		58,106
Unrestricted funds			<u>32,357</u>		<u>18,976</u>
	10		<u>74,458</u>		<u>77,082</u>

Approved by the Board of Trustees on **29 April 2024** and signed on their behalf by:

E Taylor - Treasurer

A Culverwell - Chair

The notes on pages 13 to 17 form part of these accounts.

BRIGHT SHADOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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

	2023	2022
	£	£
Age UK	9,995	9,928
Arts Council England	-	1,399
Avison Young	-	2,469
Colyer Fergusson Charitable Trust	40,000	30,000
Comic Relief	15,368	-
Dover District Council	-	3,254
Henry Smith Foundation	-	10,000
Hythe Dementia Action Alliance	-	1,500
Kent County Council (KCC)	2,500	4,984
Kent Community Foundation	11,000	33,655
Lawson Trust	-	10,000
Masonic Charitable Foundation	5,000	5,000
National Lottery Community Fund	-	9,290
Postcode Society Trust	19,954	-
Roger De Haan Charitable Trust	5,000	5,000
Social Enterprise Kent	-	13,625
Spacehive	11,458	-
The Philip and Connie Phillips Foundation	5,170	-
Your Leisure	-	7,500
Other	3,156	1,596
	<u>128,601</u>	<u>149,200</u>

3.1 Expenditure

	Staff costs	Direct costs	Support	2023	2022
	£	£	£	Total	Total
				£	£
Charitable activities	66,568	65,795	38,160	170,523	166,783

BRIGHT SHADOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

3.2 Support costs	2023	2022
	£	£
Rent and room hire	3,326	4,140
Staff training and welfare	1,433	1,928
Staff recruitment	1,274	-
Travel and accomodation	6,637	7,674
Printing, postage and telephone	1,921	2,286
Advertising and marketing	8,218	8,269
Insurance	881	871
Website costs	10,460	-
Computer costs	1,799	2,974
Depreciation of tangible fixed assets	645	982
Governance costs		
Accountancy - Independent examination	1,200	1,200
Book-keeping	366	703
	<u>38,160</u>	<u>31,028</u>

4 Staff costs and emoluments

The average number of employees during the period was 6 (2022: 7)

There are no employees with emoluments above £60,000 (2022: none).

	2023	2022
	£	£
Gross wages	65,495	66,446
Pension costs	1,073	1,022
	<u>66,568</u>	<u>67,468</u>

The remuneration to the senior management team totalled £30,636 (2022: £24,899).

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 (2022: none)

6 Tangible Assets

	Computer equipment
	£
Cost	
As at 1 January 2023	3,926
Additions	-
As at 31 December 2023	<u>3,926</u>
Depreciation	
As at 1 January 2023	2,891
Charge for the year	645
As at 31 December 2023	<u>3,536</u>
Net book value	
As at 31 December 2023	<u>390</u>
As at 31 December 2022	<u>1,035</u>

BRIGHT SHADOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

7 Debtors	2023	2022
	£	£
Trade debtors	108	60
Gift aid recoverable	852	2,725
Prepayments	370	360
	<u>1,329</u>	<u>3,145</u>

8 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	3,243	734
Accruals	3,282	1,740
Other creditors	-	1,269
	<u>6,525</u>	<u>3,743</u>

9 Restricted funds	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
2023	£	£	£	£
Zest Canterbury	6,937	4,540	(11,102)	375
Zest Dover	6,937	23,954	(10,562)	20,329
Zest Whitstable	6,937	11,786	(13,172)	5,552
Zest Hythe	9,021	20,458	(18,631)	10,848
Organisation development	18,345		(18,345)	-
Zest goes green	-	10,368	(10,368)	-
1-to-1's	3,888	-	(3,888)	-
Picture This	6,040	9,995	(11,038)	4,998
	<u>58,106</u>	<u>81,101</u>	<u>(97,106)</u>	<u>42,101</u>

2022	As at 1 January 2022	Income	Expenditure	As at 31 December 2022
	£	£	£	£
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>

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 2023

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
	£	£	£
2023			
Unrestricted funds	390	31,967	32,357
Restricted funds	-	42,101	42,101
	<u>390</u>	<u>74,068</u>	<u>74,458</u>
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>

11 Related party transactions

There were no related party transactions in the year (2022: none).