

The logo for Arts 4 dementia, featuring the word 'Arts' in a black script font, a red number '4', and the word 'dementia' in a black script font.

Arts 4 dementia

Empowerment through
artistic stimulation

A photograph of an elderly man with glasses, wearing a blue jacket and a white apron, smiling while holding a piece of dark brown pottery. He is sitting at a table in a workshop. In the background, there are tables, chairs, and a storage bin filled with various items.

Annual Report and Financial
Statements
for the year ended
31 March 2017

Registered Charity No. 1140842

Registered Company No. 7511427

Registered Office: Phoenix Yard, 65 Kings Cross Road, London WC1X 9LW

Directors and Trustees

Unless otherwise stated, the directors listed served throughout the year covered by this report and the period up to and including the date of signature of the report.

Philip Badman, FInstL&M, MSc, BEd, Cert.Comm.Ed, Chairman

Mary Patricia Bonar (stood down as Chairman as of 26 September 2016, resigned as Trustee on 28 November 2016)

Wendy Jones (resigned 15 June 2017)

Gillian Wolfe, CBE (resigned 3 April 2017)

Samantha Hovey (resigned 26 November 2016)

Tim O'Brien, MA, FCA, Treasurer

Pauline Prendergast-Hawkey, RN, RM, DN, MBA

Mycal Miller (appointed 25 July 2016)

Lydia Shaw (appointed 25 July 2016)

Alan Merkel (appointed 30 January 2017)

Elizabeth Sawicka MA, MD, FRCP (appointed 3 April 2017)

Patrons

Harry Cayton CBE

Katie Derham

Sir Richard Eyre, CBE, FRSL

Colin Ford, CBE

Baroness Greengross, OBE, FRSA, FRSPH

Dame Emma Kirkby DBE

Sir Jonathan Miller, CBE, FRCP

Professor Sir Andrew Motion FRSL, FRSA

Baroness Neuberger DBE

Andrew Wilton FSA, FRSA

Charles Saumarez Smith CBE

Gillian Wolfe, CBE

Advisory Panel

Charlotte Cunningham – Director of Turtle Key Arts and Turtle Song

Fergus Early OBE – Artistic Director Green Candle Dance

Jane Hackett – Director of Creative Learning, Sadler's Wells

Dr Marian Naidoo – Co-chair of the National Institute for Creative Ageing

Bisakha Sarker – Artistic Director of Chaturangan

Dr Emer MacSweeney

Professor Paul Camic, FRSPH, FRSA – Professor of Psychology and Public Health at Canterbury Christ Church University

Dr Charles Alessi – Chair of the National Association of Primary Care, and of the NHS Clinical Commissions

Professor Dawn Broker – Director of the University of Worcester Association for Dementia Studies

Dr Nori Graham – Vice Chair of Alzheimer's Disease International and of the Alzheimer's Society

Cover image: Ceramics workshops at the Garden Museum, Lambeth

Impact: Our 56 workshops benefited 108 people living with dementia and carers, plus 6 volunteers. Three interns also worked with us during the year, two of whom assisted at workshops.



Printmaking at the William Morris Gallery



Choir and Organ at St. Peter's Church, Bournemouth

Chief Executive's Report

Highlights

This last year has been A4D's biggest year to date. We trained more arts facilitators and delivered nine workshop programmes, eight of which piloted new arts activities and/or were with institutions that we had not worked with previously. The A4D website listed more arts events for dementia around the country than ever before. We also embarked on a brand-new website to enable people affected by dementia living in the community to find arts opportunities much more easily. The new mobile-friendly site, which went live in September, classifies arts events by dementia need (from arts for wellbeing, to help prevent onset, through early-stage to moderate) and for the first time shows local dementia-friendly arts and heritage venues. All A4D's activities play a significant part in educating the nation as to the efficacy of engaging in arts activity to improve the wellbeing of people with dementia, and the ease of adapting existing arts practice to enable long-term sustainability of dementia-friendly arts across the county.

Dorset Programme. As part of our overall programme, our President and Founder Veronica Franklin Gould directed a landmark pilot programme, REAWAKENING – Arts Festival for Dementia in Dorset. In this programme, A4D worked for the first time in association with the NHS, the Alzheimer's Society and adult social care, and on a formal basis for evaluation with the Sydney De Haan Research Centre for Arts and Health and Bournemouth University Institute for Ageing and Dementia. The programme has enhanced the profile of A4D and is a step towards establishing a framework for integrating referral to arts on diagnosis of dementia. A report on the project, which also serves as a handbook for artists and institutions wanting to run programmes for people with dementia, was published in September and is available online from our website.

Workshops

A4D arts workshops, delivered at arts and heritage venues, aim to inspire, stimulate and stretch people living with early-stage dementia and their carers. The workshops are led by outstanding practitioners in their art, who have taken our dementia training for arts organisations. During the year we delivered 36 workshops under five arts workshop programmes in London:

- Opera on the Angel Community Canal Boat, Regents Canal, Islington
- Music at St Mary The Boltons, Kensington
- Printmaking at William Morris Gallery, Walthamstow
- Ballet at bbodance, Wandsworth
- South Asian Dance with Akademi at St Pancras Community Centre dance studio

This year, we have made particular efforts to spread workshops to more deprived London boroughs and to include a diverse range of participants. Workshops are increasingly being co-funded, either by the host arts organisation or the local authority. The Akademi programme was included as a part of a community programme funded by the Big Lottery Fund. The bbodance programme was supported by LB Wandsworth who have expressed an interest in supporting further dance for dementia in the Borough.

We also delivered 20 workshops in four programmes in Dorset:

- Drawing at Dorset County Museum in Dorchester
- Choir and organ at St Peter's Church, Bournemouth
- Drama at Arts University Bournemouth
- Dance at Pavilion Dance South West, Bournemouth

Impact: The 142 arts facilitators we trained during the year brought the total at 31 March, to 469. We estimate they will benefit almost 10,000 people with dementia and carers during 2017/18.



Early-Stage Dementia Awareness Training for Arts Facilitators, Garden Museum, Lambeth
Led by Aubrey Maasdorp from Dementia Pathfinders



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Arts opportunities to empower families affected by dementia in the community

“ It’s exhilarating, the chance to do it all again. I thought it was lost!
– Participant, A4D Art at Dulwich Picture Gallery

“ I realise I have been working 1000% for J since his diagnosis, but the dance workshops make a big difference for me as well.
– Carer, A4D ballet at bbodance

New A4D Website- Home Page

Training

“Having been to many workshops (so feel that I am qualified to say) I thought it was fantastic, it was inspirational and uplifting (which was a surprise). The format of the day worked really well and Aubrey was a humorous, engaging and an extremely knowledgeable speaker and [the A4D workshop] insights were invaluable too. It was fantastic to meet so many like-minded people from such varied artistic practices and backgrounds. It was a thoroughly enlightening day.”

Participant at June 2017 Training at The Garden Museum, Lambeth

Our popular full day Early-Stage Dementia Training for Arts Organisations, delivered in partnership with Dementia Pathfinders, teaches arts facilitators about the various forms of dementia and person-centred care. The training helps them to communicate effectively with participants and see the person, rather than the condition; it takes them through the A4D workshop model developed over six years and including almost 300 workshops, and empowers them to give rewarding workshops for people with early-stage dementia and their carers.

During the year, we trained a record 142 arts facilitators. London trainings were held at Putney Arts Theatre, the Jewish Museum, the Natural History Museum and the Geffrye Museum of the Home. The London trainings are timed to enable participants to come from most parts of the UK without having to stay overnight. We were pleased to welcome independent artists and participants from a wide range of arts organisations, including Scottish Opera, Culture Coventry and Creative Arts East, from Lancashire and the South West, in addition to the learning teams from our host venues and others from across London.

Forming part of our REAWAKENING Festival for Dementia in Dorset, we delivered three subsidised trainings at Dorchester Arts Museum, Arts University Bournemouth and Sherborne Digby Memorial Hall, enabling 60 arts facilitators from arts and heritage sites across the county and arts students to benefit. We were grateful also to the Alzheimer’s Society for their talks on dementia-friendly arts venues.

The website

The number of arts activities for people living with dementia throughout the UK signposted on the A4D website continued to grow. 1,028 events and workshops were posted on the site during the year, almost double the 615 the previous year. In addition, the site illustrates A4D’s own workshop activity with audio-visual material, provides information on training for arts facilitators and offers a wealth of more general information on living with dementia, together with relevant external links.

Created in 2011 on a platform that is no longer supported, we have now replaced the old site with a new, much improved mobile- and tablet-friendly design. The new site went live in September 2017.

The new website will serve as a valuable tool for families living with dementia in the community, enabling them much more easily to find dementia-friendly arts and heritage sites as well as events, nearby – and will serve to update and raise the profile of the charity. It also enables clinicians, memory services and other supporting organisations to provide patients and clients with customised arts packs of events and dementia-friendly sites for, to support a stimulating, enjoyable life and help to allay and slow progression of their symptoms.



Ceramics at the Garden Museum



Akademi South Asian Dance workshops

Fundraising

We would like to thank the following organisations for their support during the year.

- The Arts Trust, formerly NADFAS (National Association for Fine & Decorative Arts Societies) towards training and NADFAS lectures in Dorset.
- Childwick Trust for £8,000 for core costs towards running programmes for people living with dementia.
- Eleanor Rathbone for their continuing support at £3,000 p.a. towards our arts programmes.
- Garfield Weston for £20,000 towards core costs.
- The Worshipful Company of Grocers for £5,000 toward the London Arts Programme
- Headley Trust (a Sainsbury family Trust) for £45,000 over three years towards training and online directory of arts for dementia.
- John Lewis Foundation for £1,000 towards the Opera on the Angel Canal Boat programme.
- The London Borough of Wandsworth for £991 towards the bbodance Ballet programme.
- The Mercers Company for £30,000 over three years towards the London Arts programme.
- The Network for Social Change for £15,000 (received in March 2016) for a Regional Co-ordinator, which led to the Dorset REAWAKENING Festival.
- Talbot Village Trust for £6,100 towards the Dorset REAWAKENING programme.
- The Utley Foundation for £38,000 towards the Dorset REAWAKENING programme.
- Valentine Charitable Trust for £10,000 towards the Dorset REAWAKENING programme.

In addition, we would like to thank our many generous individual donors, in particular Celia Atkin, Susan Bulmer, Colin Franklin and James Maltin, the artists that donated their services for our show *A4D by the Canal* and Kings Place Music Foundation for the use of the auditorium, and the runners who ran in the Royal Parks Foundation Half Marathon who between them raised over £8,000.

Looking forward

In 2016/17 we are looking to leverage the new benefits of the website for families and for clinicians. We will also build on the outstanding work done by our President through the Dorset project towards creating a framework to work with memory services and dementia agencies to extend our partnerships in the dementia community.

We are very pleased to be able to report that on 28 July 2017, The City of London's charitable arm, City Bridge Trust awarded A4D our largest grant to date, £75,000 over three years.

Nigel Franklin
Chief Executive, Arts 4 Dementia



Art workshops at Dorset County Museum



Opera onboard the Angel canal boat

Trustees' Annual Report

This Trustee Report includes the disclosures required under UK Companies law to be included in the Directors report under the smaller companies' regime.

Objectives, purpose and main activities

Arts 4 Dementia (A4D) was set up as a company limited by guarantee on 31 January 2011 and registered as a charity in March 2011. The trust provisions are contained in the Memorandum and Articles of Association. The main objectives of A4D are:

- To advance public understanding of dementia
- To relieve those living with dementia and those who support or care for them, in particular through access to the arts and the provision of therapeutic intervention related to the arts

The charity focuses on the benefit of arts activities for people living in the community in particular, rather than in hospitals and care homes. Involvement in challenging arts-related activities has been shown to significantly alleviate symptoms, to re-energise and inspire people in the early-stages of dementia so that they can enjoy greater freedom and independence and remain in their home environment.

To further its objectives, the charity is active in three main areas:

1. **Workshops** - A4D runs challenging and high quality workshops for people with early-stage dementia. These are mainly in the London area, where the charity's staff are located and we aim to provide them across a variety of locations and in a range of activities in order to reach as diverse a community as possible. As well as providing a service to the local community, these workshops provide a platform for demonstrating, and further developing, best practice.
2. **Training** - In conjunction with Dementia Pathfinders, A4D provides training to arts facilitators, venue staff, artists and other interested parties on how to work with people with dementia, in order to extend the impact of our work.
3. **Best Practice** – A4D seeks to increase awareness of the benefits of challenging artistic activity for people with dementia in Government and the NHS, to educate through conferences and to develop best practice through practical demonstration in its own workshops and initiatives such as the Dorset programme.

Specific activities undertaken in 2016-17 are summarised in the Chief Executive's operational review within the annual report.

Structure, Governance and Risks

The charity is run on a day-to-day basis by a Chief Executive, Nigel Franklin, supported by a part-time administrator with advice and assistance from the trustees, who have been selected for their skills and experience specifically in arts education, legal and regulatory, communications and finance areas. A finance sub-committee has been established to support the main Board of Trustees. Veronica Franklin Gould, founder and former Chief Executive of the charity, also advises and supports in her capacity as President and during the year took on the role of Project Director for the development and implementation of the Dorset pilot for the regional development programme.

The trustees have reviewed the major risks to the charity. The main area of risk remains the need to generate funding in order to maintain its activities. The charity has largely been successful raising funds during the year from foundations and charitable trusts and to strengthen our capability in this direction

the administrative assistant role has become full-time to provide more time specifically dedicated to fund-raising. A pipeline of applications to major trusts and foundations, which are key to the charity being able to achieve its objectives, is maintained.

A4D recognises that we cannot achieve our ambition to help people with early-stage dementia across the United Kingdom on our own. The regional development programme aims at piloting a model that might be successfully implemented on a regional basis. We see the large number of organisations with an interest in dementia, and the increasing national focus on the condition, as opportunities to promote the arts model across the UK. We will continue to work with Dementia Pathfinders to provide training workshops and to develop links with The Alzheimer's Society, Age UK, Public Health England, other charities and various arts and health organisations not only strategically at a national level but also locally when organising specific events.

The Trustees continue to place considerable reliance on the person of the Chief Executive with just one other member of staff. To cope with the increasing workload, both positions will become full time in 2017/18 but further recruitment will depend on funding availability and a strong strategic justification. Until then the concentration risk remains significant.

A4D recognises its responsibility to staff, members of the public and clients, including inter-alia vulnerable individuals. As well as clear legal obligations in these areas, failure to act appropriately will have a major impact on the charity's reputation. Accordingly, it has developed policies and procedures to address risks in the areas of: Health and Safety, Equality and Diversity, Access Control, Information Security, Vulnerable Adults, Data Privacy and Security, Conflicts of Interest. The Trustees will monitor incidents if they arise and keep these policies under annual review to ensure they remain current and appropriate.

People and organisation

There were a number of significant changes in the Board membership in the year. Mary Bonar, who has served as a trustee since the charity was set up and in the last two years as Chairman, retired in November, 2016. The trustees are extremely grateful for her involvement and wise counsel over almost six years that she has been a trustee. Gillian Wolfe and Sam Hovey also resigned and the Trustees are also grateful for their contribution. Gillian has kindly agreed to become a Patron and will continue to provide the benefit of her advice and experience from time to time.

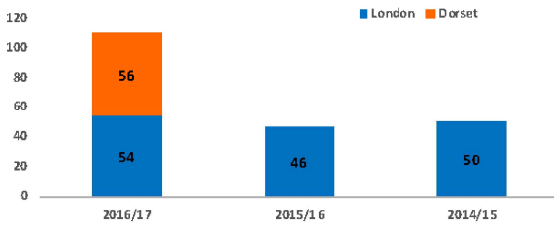
Four new trustees have been appointed and in making these appointments the Board was particularly interested in broadening diversity within the Board and the range of expertise available to it. Mycal Miller, appointed in July 2016, has extensive background with dementia as well as expertise in film and media production. Lydia Shaw, also appointed in July 2016, is a communication professional with specific interest in social media. Alan Merkel, appointed in January 2017, is a lawyer and replaces the invaluable legal expertise previously provided by Mary Bonar. Elizabeth Sawicka joined the Board in April 2017 and is a retired Consultant General Physician who has worked with people with dementia amongst her patients and brings valuable experience of the NHS.

The Board is immensely grateful for the enormous contribution made by Chief Executive Nigel Franklin, who throughout the year worked significantly beyond his nominal 3-days per week contract. It would also like to extend grateful thanks to the administrative assistants, Lottie Barker, Amy Tasker and Ella Dinsdale whose enthusiasm and creativity were invaluable and to our interns Erin Taylor, Tara DeAngelis and Olivia Tuller.

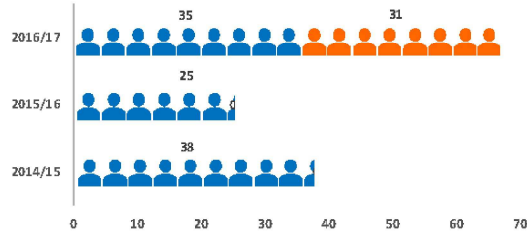
Performance Measurement

During the year, the Trustees agreed to publish certain key performance indicators in the annual report and these are shown in the table below. The Board will keep the selection under review with the objective of improving the quality of data to show how A4D activities have developed over time and the impact that the charity has had.

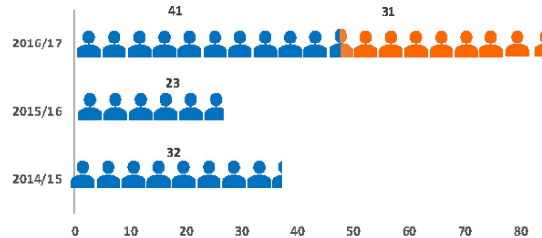
A4D Workshop hours



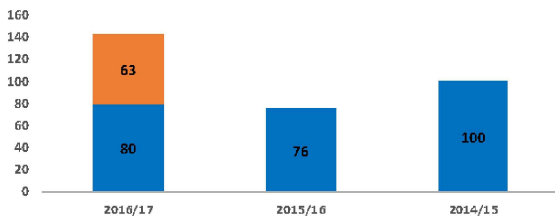
Number of People with Dementia at A4D workshops



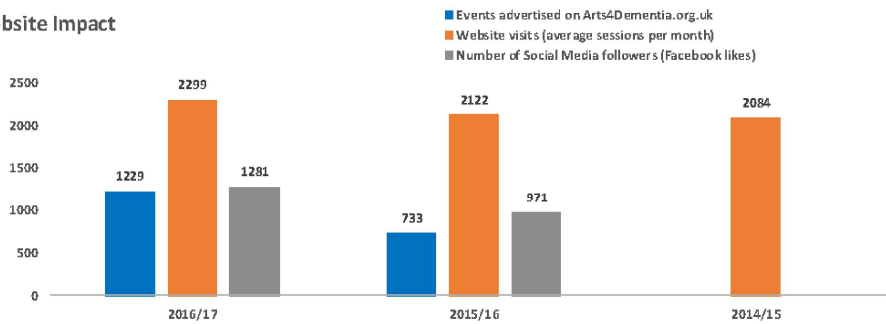
Number of Carers attending A4D workshops



Participants attending A4D Training



Website Impact



Note: Metrics for the use of A4D's website event listings and Facebook are not available for 2014/15.

Financial Review

The financial statements in this report are for the year ended 31 March 2017. Total income in the year was £113,070 (2015/16 £89,675), of which £47,730 was in restricted funds (2014/15 £35,590). The increase in income is largely due to donations and sponsorship received for the regional programme. A further £36,670 received towards regional programme activities scheduled for 2017/18 has been recorded as deferred income.

Income from Trusts and Foundations was significantly higher at £82,030 (£119,500 received in 2016-17 from 11 donors, less £36,670 deferred income as explained above) compared with £54,536 in 2015-16 from 9 donors. There were only two fund-raising events in 2016-17 (3 in 2015-16). Gift Aid includes £3,500 on just one donation. Work is underway to recover gift aid historically and to put processes in place to ensure that it is routinely collected in future.

Total expenditure for 2016-17 was £109,200 (2015-16 £83,333). The increase is due to paying rent for office space for a full year and costs of the regional programme, including a full-time salary paid to the President in respect of the Regional development programme for 3 months of the year.

Incoming resources exceeded expenditure for the year by £3,871 (2015-16 £6,342). Total reserves at the year-end of £53,982 represent approximately 6 months' expenditure. While reserves are at a higher level than in previous years, and cash stands at a healthy £99,051 (2015-16 £52,051), the Board's agreed aim is to increase reserves over the next few years to cover 6 months ongoing operations.

More details, including notes on the impact of changes in accounting policies and the charity's financial reserves policy, are provided in the financial statements on the following pages and the notes that accompany them.

Statement of Trustees' Responsibilities


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

Law applicable to charities in England and Wales requires the Trustees to prepare statements for each financial year that give a true and fair view of the charity's affairs and of the incoming resources and application of resources of the charity for that year. 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 published in the relevant Statement of Recommended Practice for charity accounting;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statement on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

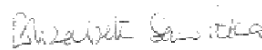
The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1992 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board on 18th September, signed on its behalf by:


Philip Badman (Nov 17, 2017)

Philip Badman

Director and Trustee


.....

Elizabeth Sawicka

Director and Trustee

Arts 4 Dementia
Statement of Financial Activities
For the year ended 31 March 2017

	Unrestricted funds	Restricted Funds	Total Funds	Prior Year Funds
	£	£	£	£
Income and Endowments				
Trust and Foundation Grants	35,100	47,730	82,830	54,536
Other Donations	11,720		11,720	13,334
Training and Seminar Ticket Sales	5,675		5,675	10,897
Fundraising Events	8,770		8,770	10,437
Gift Aid	3,768		3,768	321
Other Income	307		307	150
Total Incoming Resources	65,340	47,730	113,070	89,675
Expenditure				
A4D Friends Workshops	19,927	20,036	39,963	31,463
Training	17,117	14,482	31,599	24,833
Best Practice Development	3,109	18,826	21,935	11,546
Total Charitable Activity	40,152	53,344	93,496	67,842
Fundraising	15,704	-	15,704	15,490
Total Resources Expended	55,856	53,344	109,200	83,332
Net Income/(Expenditure) for the Year	9,484	(5,614)	3,870	6,343
Transfers between Funds	-	-	-	-
Other Gains / (Losses)	-	-	-	-
Net Movement in Funds	9,484	(5,614)	3,870	6,342
Total Funds brought Forward	27,148	22,909	50,058	41,913
Prior Year Adjustment (note 10)	-	-	-	1,802
Adjusted Funds B/Forward	27,148	22,909	50,058	43,715
Total Funds carried Forward	36,633	17,295	53,928	50,058

Arts 4 Dementia
Balance Sheet as at 31 March 2017

	<u>31st March</u> <u>2017</u>	<u>31st March</u> <u>2016</u>
	<u>£</u>	<u>£</u>
Fixed Assets	-	-
Current Assets		
Prepayments	2,025	1,950
Gift Aid Receivable	-	-
Cash at Bank and in Hand	99,051	52,040
<u>Less: Creditors - Amounts Falling due within One Year</u>		
Deferred Income	(36,670)	-
Taxation and Social Security	(3,448)	(3,033)
Other Accruals	(7,030)	(900)
Total Assets Less Current Liabilities	<u>53,928</u>	<u>50,057</u>
Creditors – Amounts Falling Due in More than One Year	-	-
Net Assets	<u><u>53,928</u></u>	<u><u>50,057</u></u>
 Total Charity Funds (note 10):		
Unrestricted Funds	36,633	27,148
Restricted Funds	17,295	22,909
	<u><u>53,928</u></u>	<u><u>50,058</u></u>


For the year ending 31 March 2017, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts that give a true and fair view of the state of the company's affairs.

These accounts have been prepared in accordance with Charities SORP (FRS102) and the provisions of the Companies Act 2006 applicable to smaller charities and the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the Board


Philip Badman (Nov 17, 2017)

Philip Badman
Director and Trustee


Tim O'Brien (Nov 9, 2017)

Tim O'Brien
Director and Trustee

Date: Nov 9, 2017

Arts 4 Dementia

Notes to the financial Statements for the year ended 31 March 2017

1. Basis of accounting

Arts 4 Dementia is a public benefit entity. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) and the Companies Act 2006 as applicable to companies qualifying for the smaller companies regime.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

2. Accounting Policies

Recognition of Income and Expenditure

The accounts are prepared on an accruals basis. Income is recorded in the period it is received unless explicitly relates to an event that will take place in a future period, in which case it will be treated as deferred. Expenditure is recorded in the period to which it relates.

Income and Expenditure headings

The Statement of Financial Activities shows income split into main categories and expenditure by fully-costed activity. Support cost are allocated to activity categories using appropriate keys (for more detail refer to note 4 to these accounts). During the year the trustees agreed to change the scope of support costs to include website and marketing expenses, which are incurred in pursuance of the principle charitable activities. Residual indirect costs were together immaterial and so have been included within support costs and allocated to activities.

Fixed Assets

The only fixed assets owned by the charity are computers and printers. These are expensed in the period in which they are acquired.

Fund accounting

Reserves are split between restricted and unrestricted funds. Restricted funds are those that, because of the wishes of the donors, may only be used in accordance with the grant application and in furtherance of the particular projects specified.

Reserves

The trustees recognise the need to maintain reserves sufficient to enable A4D to meet its core commitments despite fluctuations in the level of income. Such reserves will be held in the readily realisable form of cash or near-cash equivalents. During the year, the Trustees approved an increase in reserves to cover six months of normal operating costs plus committed and planned events during this time, together with any statutory liabilities.

3. Trustee expenses

None of the trustees received any remuneration from the charity during the year. One trustee was reimbursed expenses of £124 for travel for himself and the President to two regional development programme meetings in Dorset.

4. Salaries and support costs

Support costs are those that have not been incurred directly in relation to one specific activity but that support the undertaking of one or more of the charities activities. The table below shows total salaries and support costs and how they have been allocated between activities.

Support costs have been split into two groups based on different allocation methods:

Staff effort: An estimate is made, reviewed periodically through the year, of how staff split their time between various activities. These costs include staff costs, office accommodation and sundry administrative costs incurred in the course of staff undertaking those activities.

Impact: Website costs and marketing expense are split based on an estimate of the usage of the website, which is used to support all charitable activities, and for fundraising.

Allocated costs are further split between restricted and unrestricted costs pro-rata to the direct costs in those areas.

Following the allocation of support costs for the first time in 2015-16, the range of costs included has been reviewed and broadened. As a result, other support costs that were previously reported under the heading of Governance are not material and instead of reporting them as a separate heading on the Income and Expenditure report, have been included below with support costs allocated on staff effort. The amounts can be seen in the table below.

	2017	2016
	£	£
Costs Allocated on Staff Effort		
Gross Salaries	50,771	45,938
Employer's National Insurance	1,483	2,033
Staff Travel, Accommodation, Sustenance	755	359
Total Staff Costs	<u>53,009</u>	<u>48,330</u>
Rented Office Space	11,594	3,600
Other Support Costs:		
Telephone, Internet, Postage	375	403
Office Equipment	331	817
Office Supplies, Printing and Stationary	344	823
Other Third Party Fees and Charges	55	180
Other Costs	104	18
	<u>1,209</u>	<u>2,241</u>
Governance Costs:		
Accounts and Accountancy	1,200	1,200
Insurance	522	616
Total Governance Costs	<u>1,722</u>	<u>1,816</u>
Total Cost Allocated on Staff Effort	67,534	55,987
Allocated to Website and Marketing	<u>(8,466)</u>	<u>(7,090)</u>
Total Cost Allocated on Staff Effort	<u>59,068</u>	<u>48,897</u>

Website and Marketing Costs

Website Maintenance	4,332	4,320
Website Upgrade	7,998	-
Marketing Expense	1,006	468
Sub-Total	<u>13,336</u>	<u>4,788</u>
Share of Costs Allocated on Staff Effort	8,466	7,090
	<u>21,802</u>	<u>11,878</u>

Total Support Costs

	<u>80,870</u>	<u>60,775</u>
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Allocated to Activities as follows:

A4D Friends Workshops	32,030	25,261
Training	26,322	21,104
Best Practice	10,592	5,144
Sub-Total Charitable Activity	<u>68,944</u>	<u>51,509</u>
Fundraising	11,926	8,363
	<u>80,870</u>	<u>59,872</u>

5. Staff Costs

Staff costs are shown in note 4 above. The charity employed two part-time staff, one converting to full-time from January 2017. In addition, the President was also employed full-time from January 2017 to direct the regional programme.

No employee was paid more than £60,000.

6. Related Party Transactions

The President, Veronica Franklin Gould and the Chief Executive, Nigel Franklin are related parties. During the year, the Trustees approved payment of £5,000 to Veronica, to carry out a feasibility study for the regional development programme. The Trustees also agreed that Veronica should be employed full-time, on a fixed-term contract of employment, from January 2017 in the capacity of Project Director.

7. Fees for Examination of the Accounts

During the year, £900 was paid for independent examination of the 2015/16 accounts and £300 was paid for payroll administration to Kirk Rice LLP. An accrual of £900 has been included in these accounts for the current year independent examination fee.

8. Current Assets and Current Liabilities

	31 st March 2017 £	31 st March 2016 £
Prepayments and Sundry Debtors		
Royal Parks Half Marathon entry fees (a)	2,025	1,950
Deferred Income (b)	(36,670)	-
Accruals		
National Insurance and Tax payable	(3,448)	(3,033)
Sundry Accruals (c)	(6,130)	-
External Examiner Fee	(900)	(900)
	<u>(10,478)</u>	<u>(3,933)</u>

- (a) In each of 2015 and 2016, 15 entries were bought for the Royal Parks half marathon to be run in the following year.
- (b) An amount of £36,670 (2015-16 £nil) has been shown in the balance sheet as deferred income. Fundraising for the regional development project was undertaken in 2015-16 and the planning phase of the project commenced in September 2016 while arts programmes and training began in January 2017 and run until May 2017. However a substantial part of expenditure relates to the evaluation, reporting and publication of the results, which will not take place until summer and autumn 2017. Phasing of the budget was part of the funding applications and is known to donors. Commitments as to timing of expenditure were not explicitly included in the restrictions placed on the charity's use of those funds but in view of the materiality of the amounts involved in relation to normal levels of activity for the charity, restricted income received for the project beyond the value of work done up to 31 March 2017 has been reported as deferred income in order to better show a true and fair view of the charity's financial position at the year end.
- (c) Sundry accruals relate to the regional development programme and represent third party consultancy, some staff travel and expenses, and the cost of workshops.

9. Reserves

Following the change in allocation methodology for support costs this year, the comparative figures have been restated. This changed the split of costs between restricted and unrestricted funds, shown as a transfer of funds in the table below.

	Restricted Funds £	Unrestricted Funds £	Total £
Balance at 31 March 2016			
As Previously Reported	31,746	18,312	50,058
Transfer of Funds	<u>(8,836)</u>	<u>8,836</u>	<u>-</u>
Revised Balance at 31 March 2016	22,910	27,148	50,058
Funds Received	47,730	65,340	113,070
Funds Applied	<u>(53,344)</u>	<u>(55,856)</u>	<u>(109,200)</u>
Movement in the Year	<u>(5,614)</u>	<u>9,485</u>	<u>3,871</u>
Balance at 31 March 2017	<u>17,296</u>	<u>36,633</u>	<u>53,929</u>

10. Prior Year Adjustment

An accrual for unrepresented cheques was included as a current liability in the balance sheet at 31 March 2014 which remained in the balance sheet incorrectly at the end of 2015. This was reported as a prior year adjustment in the Movement of Funds statement for 2015-16, shown in the Statement of Financial Activities.

11. Donated Facilities

From time to time organisations have provided accommodation free of charge to hold workshops or training sessions. In return they may have taken up one or two training places for their own staff at no charge. The financial value these gestures is not material and they have not been monetised in these accounts.

**Independent Examiner's Report to the Trustees of Arts 4 Dementia
on the Accounts for the year ended 31 March 2017**

Respective Responsibilities of the Trustees and Examiner

The Charity's trustees are responsible for the preparation of the accounts.

The Charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- Follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


James Moody (Nov 20, 2017)

Signed:

Date Nov 20, 2017

Name: James Moody, FCA
Kirk Rice LLP
13 Princeton Court
53-55 Felsham Road
London SW15 1AZ

