



**Trustees Annual report  
for the 12 months ending 31<sup>st</sup> March 2022**

Arts 4 Dementia, 12 Menelik Road, London NW2 3RP [Correspondence address]  
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Arts 4 Dementia is a company limited by guarantee, Registered Company No: 7511427, Registered Charity No: 1140842  
Registered Address: Zeeta House, 200 Upper Richmond Road, London SW15 2SH

## **Administrative Details**

Registered Charity No. 1140842  
Registered Company No. 07511427

### **Registered Address**

Zeeta House  
200 Upper Richmond Road  
London  
SW15 2SH

### **Main Office and contact details**

Charity staff currently work remotely.

Tel: 020 3633 9954  
e-mail: [info@arts4dementia.org.uk](mailto:info@arts4dementia.org.uk)

### **Trustees**

Tim O'Brien (Chair)  
Claire Dishington (Hon Treasurer)  
Alan Merkel  
Peter Millet, CMG  
Elizabeth Sawicka, MA MD, FRCP  
Louisa Barnard (resigned 25<sup>th</sup> July 2021)  
Ronald Ferguson  
Marie Fortune  
Kate O'Neill (appointed 24 May 2021)  
Imran Akram (appointed 23 May 2022)

### **Independent Examiner**

Kirk Rice LLP  
Zeeta House  
200 Upper Richmond Road  
London SW15 2SH

## Trustees 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 with dementia, in particular those living at home and in the community. 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 the following areas:

1. *Providing training and resources to assist artists and facilitators respond to the unique challenges of working with people living with dementia.* A4D organises training for 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. We also organise networking and continuing development seminars for practitioners and our website is a rich source of reference material, including reports with research based around our own programmes.
2. *Provision of arts activities for people with dementia.* A4D organises challenging, high quality workshops for people with early-stage dementia both on-line and in-person and in partnership with arts organisations and community bodies, across a variety of locations and activities, to reach as diverse a community as possible. The workshops provide a platform for demonstrating, and further developing, best practice and we encourage partners to continue providing programmes independently of A4D. We also engage with arts organisations to encourage provision of opportunities for people living with dementia and encourage them to post their activities on our unique directory of events and dementia-friendly arts and cultural.
3. *Advocacy and Best Practice* – A4D seeks to increase awareness of the benefits of challenging artistic activity for people with dementia through engagement with Government and the NHS, and through conferences and events bringing together experts and policy makers from across the UK. We promote social prescribing as a means to encourage people living with dementia to engage with stimulating artistic opportunities, and to support local providers.

### Structure and Governance

The charity is run on a day-to-day basis by a Chief Executive with advice and assistance from the trustees, who have been selected for their skills and experience. We are also fortunate to have among our trustees a number of individuals with direct experience of caring for people with dementia, which enable us to ensure that the voice and needs of people living with dementia is always at the heart of what we do.

The trustees normally meet 6 times a year as well as on an ad-hoc basis to discuss strategy and other matters. A finance sub-committee chaired by the honorary Treasurer has been established to support the main Board. Veronica Franklin Gould, founder and former Chief Executive of the charity, who holds the position of Honorary President in recognition of her achievement, has also been retained to advise and support the charity.

### Risk Management

The trustees review the major risks to the charity from time to time. The main risks currently identified are as follows:

*The need to generate increasing levels of funding to maintain and grow A4D's impact.* The charity has been successful in the past in raising sufficient funds to cover its activities. However, our plans to reach more people across the UK will require more resources and we need to increase funding from all sources, which is increasingly difficult in the current economic environment. The charity has increased its staffing to allow for more focus on fundraising and the trustees are able to assist in organising fund-raising events. A pipeline of applications to major trusts and foundations, which are key to the charity being able to achieve its objectives, is maintained and monitored by the Board.

*Website completeness and accuracy.* If the website, and the event-listing in particular, is out-of-date or incomplete, users will be unlikely to return and the value for providers of posting events will in turn be reduced. This may impact on our reputation as the web listing is a key offering of A4D.

*Safeguarding of vulnerable adults.* People attending our workshops are often frail and at higher risk than the public at large and some venues may be difficult to navigate. Failure to apply good practice may result in accidents involving PWD or carers. Generally, our programmes are carried out at locations run by substantial organisations with professional expertise. However, A4D has also established policies on Health and Safety, safeguarding vulnerable individuals, complaints and whistleblowing, and we undertake risk assessments at all new venues. We ensure that all staff, facilitators and volunteers are appropriately briefed.

*Reliance on key individuals* The trustees continue to place considerable reliance on the person of the Chief Executive. Existing staff and trustees would provide cover in the short term until a replacement had been recruited. Even then, in view of the small size of the organisation, concentration risk will remain significant.

*Other reputational Risks.* As well as our responsibility to vulnerable adults, referred to specifically above, A4D recognises its responsibility to staff, supporters and other stakeholders and clients. As well as clear legal obligations in these areas, failure to act appropriately will have a major impact on the charity's reputation and thence its ability to raise funds and to continue to operate. We have policies and procedures to address risks in the areas of Health and Safety, Equality and Diversity, Access Control, Information Security, Data Privacy and Security, Conflicts of Interest. Trustees will monitor incidents that occur and keep these policies under annual review to ensure they remain current and appropriate.

*Financial Error or Fraud.* The principal asset of A4D is its bank balance. Loss of all or part of this through financial irregularity or fraud would threaten the ability of the charity to operate. We have developed financial accounting procedures and an authorities' schedule to minimise the risk from serious errors or fraud.

*Covid 19 Response.* The pandemic had a major impact on the charity's activities in the prior year 2020/21. This caused a number of programmes to be cancelled. In response, several events and programmes were moved online, and we continue to monitor the situation and maintain a balance between online and live events.

## Financial Review

The financial statements in this report are for the year ended 31 March 2022. Total income in the year was £176,737 (2020/21 £252,892), of which £87,626 was in restricted funds (2020/21 £122,687).

Trusts and Foundation income fell to £97,626 (2020/21 £166,283). During 2020 and 2021 we benefitted from a number of covid-related one-off grants which made up a significant part of our income.

Total expenditure for the year was £222,112 (2020/21 £212,920). Salary costs increased due to employing a development manager and a Social Prescribing project co-ordinator. This was partly offset by reduced payments to third parties for core services.

The net position for the year is a deficit of incoming resources over expenditure of £45,375 (2020/21 £39,972 surplus). However this is broadly offset by the £45,000 designated fund received last year for the project on Social Prescribing for Dementia.

The cash balance on 31<sup>st</sup> March 2022 was £89,281 (31<sup>st</sup> March 2021 £134,641, including the designated funds referred to above), representing slightly more than 4 months operating expenditure.

More details are provided in the financial statements on the following pages and the notes that accompany them.

## Volunteering

In addition to the work done by Trustees, Arts 4 Dementia benefits considerably from volunteers to assist in workshops, maintain the web site, assist with fund-raising, support our social media presence and undertake various ad-hoc administrative roles. All volunteers who interact with clients in workshops have attended our training courses and are DBS vetted.

## Performance Management

The Chief Executive, Chair and Treasurer discuss charity performance and monitor cash flow on a regular basis, undertaking to report to the trustees any significant change from plan, in cash flow in particular, as a result of the Covid crisis. Trustees review performance formally every two months, receiving reports from the Chief Executive and Honorary Treasurer, together with financial accounts showing actual results compared with budgets and other relevant information.

The trustees periodically review and update the charity's strategy. The last review was undertaken in early 2022. The Chair of the Trustees periodically reviews personal performance with the Chief Executive, who is tasked with developing detailed plans in line with the strategy and delivering against those plans.

### 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 have considered the impact of the Covid-19 pandemic on the charity including the effect on beneficiaries, the charity's own staff and our charitable activity. The trustees are of the opinion that while funding has been adversely affected, current indications show that the charity has adequate resources to continue to operate and therefore the accounts should be prepared on a going concern basis.

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 <sup>31/10/2022</sup>..... and signed on its behalf by:

*Tim O'Brien*

Tim O'Brien  
Director and Trustee

*IMRAN AKRAM*

Imran Akram  
Director and Trustee

**Arts 4 Dementia**  
**Statement of Financial Activities**  
**for the year ended 31 March 2022**

	Unrestricted funds	Restricted Funds	Total Funds 2022	Prior Year Funds
	£	£	£	£
<b>Income and Endowments</b>				
Trust and Foundation Grants	10,000	87,626	97,626	166,283
Other Donations	44,041	-	44,041	70,165
Training and Seminar Ticket Sales	5,238	-	5,238	6,131
Fundraising Events	29,564	-	29,564	10,089
Other Income	268	-	268	224
<b>Total Incoming Resources</b>	<b>89,111</b>	<b>87,626</b>	<b>176,737</b>	<b>252,892</b>
<b>Expenditure</b>				
A4D Friends Workshops	-	46,278	46,278	38,275
Training	-	43,407	43,407	42,810
Best Practice Development	13,433	59,794	73,227	89,564
Total Charitable Activity	13,433	149,479	162,912	170,649
Fundraising	44,425	-	44,425	38,941
Governance	3,245	11,530	14,775	3,330
<b>Total Resources Expended</b>	<b>61,103</b>	<b>161,009</b>	<b>222,112</b>	<b>212,920</b>
<b>Net Income/(Expenditure) for the Year</b>	<b>28,008</b>	<b>(73,383)</b>	<b>(45,375)</b>	<b>39,972</b>
Transfer between funds	(59,794)	59,794	-	-
Other Gains / (Losses)	-	-	-	-
Net Movement in Funds	(31,786)	(13,589)	(45,375)	39,972
Total Funds brought Forward	132,872	4,894	137,766	97,794
<b>Total Funds carried Forward</b>	<b>101,086</b>	<b>(8,695)</b>	<b>92,391</b>	<b>137,766</b>

**Arts 4 Dementia**  
**Balance Sheet as at 31 March 2022**

	31 March 2022	31 March 2021
	£	£
Current Assets		
Prepayments	5,075	4,200
Other Debtors	-	-
Cash at Bank and in Hand	89,281	134,641
<u>Less:</u>		
Creditors - Amounts Falling due within One Year (note 7)	(1,965)	(1,075)
Total Assets Less Current Liabilities	92,391	137,766
Creditors – Amounts Falling Due in More than One Year	-	-
<b>Net Assets</b>	<b>92,391</b>	<b>137,766</b>
Total Charity Funds (note 8)		
Unrestricted Funds		
General Funds	101,086	87,872
Designated Funds	-	45,000
Restricted Funds	(8,695)	4,894
	<b>92,391</b>	<b>137,766</b>

For the year ending 31 March 2022, 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

*Tim O'Brien*

Director and Trustee

*IMRAN AKRAM*

Director and Trustee



**Arts 4 Dementia**  
**Notes to the Financial Statements for the year ended 31 March 2022**

**1. Accounting Policies***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.

*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). Residual indirect costs are together immaterial and in the previous year were included within support costs and allocated to activities but are shown separately as governance costs.

*Fixed Assets*

The charity does not have any fixed assets. Computers and printers 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.

*Contributions in kind*

From time to time organisations have provided accommodation free of charge to hold workshops or training sessions. In return they may have taken some 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. Nor has the time of volunteers who attend workshops and from time to time undertaken other support and charitable activity.

**2. Trustee Expenses**

Trustee expenses in the year were £29 (2021 £nil).

**3. Support Costs**

Support costs are defined as those that have not been incurred directly in relation to one specific activity but that support the undertaking of one or more of the charity's activities. Although staff spend much of their time planning, managing and attending workshops and training seminars and such time may be considered to be a direct cost, a time writing key is used to allocate both their time and other indirect costs to activities. The table below shows total salaries and other 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, 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.

	2022 £	2021 £
Costs allocated on staff effort		
Gross salaries	123,371	99,011
Employer's National Insurance	10,127	8,484
Employers pension contributions	3,425	3,017
Staff training and membership	60	740
Staff travel, accommodation, sustenance	588	184
Total staff costs	<u>137,571</u>	<u>111,436</u>
Rented office space	-	2,211
Other support costs	6,787	5,799
Total support costs	<u>144,358</u>	<u>119,446</u>
Allocated to activities as follows:		
A4D Friends workshops	43,907	38,223
Training	38,784	38,223
Best practice	13,306	5,972
Sub-total charitable activity	<u>95,997</u>	<u>82,418</u>
Fundraising	36,831	36,606
Governance	11,530	422
	<u>144,358</u>	<u>119,446</u>

	2022	2021
	£	£
Charitable activities direct costs		
A4D Friends workshops	2,371	52
Training	4,623	4,587
Best practice	59,921	83,592
Fundraising	7,594	2,335
Total Direct Cost	<u>74,509</u>	<u>90,566</u>
Governance Direct Costs		
Accounts and accountancy	2,328	2,346
Other governance	58	-
Insurance	859	562
Total Governance Costs	<u>3,245</u>	<u>2,908</u>

#### 4. Staff Costs

Staff costs are shown in note 3 above. At the beginning of the period the charity employed 5 staff, including one working part time. At the end of the period the charity employed 3 staff.

From January 2022 the pension fund provider charges £18 per month for administration.

No employee was paid more than £60,000.

#### 5. Related Party Transactions

Veronica Franklin Gould and Nigel Franklin, who was Chief Executive until 4<sup>th</sup> February 2022, are related parties. Veronica was employed on a fixed-term contract of employment to organise and present a Social Prescribing Conference in May 2019 and until 31<sup>st</sup> October 2021. Thereafter she has been retained on fixed fee to give advice on a consultancy basis.

#### 6. Fees for Examination of the Accounts

During the year, £2,328 (2021 £2,346) was paid for independent examination of the 2020/21 accounts and for payroll services. An accrual of £1,000 (2021 £1,000) has also been included in these accounts for the current year independent examiner fee.

	2022	2021
	£	£
Independent examiner fee paid for the previous year	1,281	1,020
Payroll services	1,047	1,326
Total	<u>2,328</u>	<u>2,346</u>

## ARTS 4 DEMENTIA

### 7. Current Liabilities

	31 March 2022 £	31 March 2021 £
Creditors	1,002	75
Pension contributions payable	(37)	-
Sundry accruals	1,000	1,000
	<hr/>	<hr/>
Total Creditors falling due within one year	1,965	1,075

### 8. Fund Movements

	1 April 2021 £	Incoming Resources £	Resources Expended £	Fund Transfers £	31 March 2022 £
Core costs	-	22,325	(22,325)	-	-
Arts and training	-	20,450	(20,450)	-	-
London Arts Programme	4,894	-	(4,894)	-	-
London Dance	-	500	(500)	-	-
Social prescribing	-	-	(59,794)	59,794	-
Total Restricted Funds	<hr/> 4,894	<hr/> 43,275	<hr/> (107,963)	<hr/> 59,794	<hr/> -
Unrestricted Funds					
General Funds	87,872	133,462	(114,149)	(14,794)	92,931
Designated Funds	<hr/> 45,000	<hr/> -	<hr/> -	<hr/> (45,000)	<hr/> -
Total Reserves	<hr/> 137,766	<hr/> 176,737	<hr/> (222,112)	<hr/> -	<hr/> 92,391

The Arts and Training Fund covers all activities related to ongoing training, workshop programmes, web-site support and advocacy undertaken by the charity.

The scope of the London Arts Programme Fund is the same as the Arts and Training Fund but certain grants are given primarily for activity within London, notably the City Bridge Trust and some City Livery companies.

The Social Prescribing Fund relates to those grants and donations specifically in respect of the Social Prescribing project. These include The Big Lottery Fund allocated by the Arts Council and certain private donations. The balance of the Social Prescribing project was funded from unrestricted funds.

In 2021 The Board agreed to designate funds of £45,000 from general funds to cover the 2021/22 costs associated with the completion to the Social Prescribing project, which has now finished.

**Independent Examiner's Report to the Trustees of Arts 4 Dementia  
on the Accounts for the year ended 31 March 2022**

**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.

Signed:

Date 01/11/2022

*Kirk Rice LLP*

Kirk Rice LLP  
Zeeta House  
200 Upper Richmond Road  
London SW15 2SH



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