

REGISTERED COMPANY NUMBER: (England and Wales)
REGISTERED CHARITY NUMBER: 1192000

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022
FOR
CULTURE SHIFT

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

CULTURE SHIFT

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FOR THE YEAR ENDED 31 OCTOBER 2022

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CULTURE SHIFT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2022. The trustees have adopted the provisions of 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 and Republic of Ireland (FRS 102) (effective 1 January 2019).

This is the second report for Culture Shift which became a CIO after 10 years of operating as a Community Interest Company.

OBJECTIVES AND ACTIVITIES

Objectives and aims

At Culture Shift we are passionate about the power of the arts and creativity to transform lives. We believe that in working with people with lived experience, we have the ability to create programmes that are meaningful and have impact. We support marginalised adults, children and young people to achieve their potential through programmes delivered with education, health and community partners. Key themes that underpin our programmes are:

- **arts and health, supporting people to be creative in their everyday lives and live longer, healthier and happier lives**
- **careers and skills, raising aspiration, building confidence and skills and making meaningful connections between beneficiaries and local employers/ professionals**
- **modelling accessibility and inclusivity in relation to creative and cultural activity**

These activities are based in our charitable aims which are to develop arts and creative activity with and for the community which:

1. Support socially and economically disadvantaged communities in Sussex in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
2. Promote social inclusion by preventing people from becoming socially excluded and assisting people to integrate into society.
3. Promote equality and diversity for the public benefit by, for example: (a) advancing education and raising awareness in equality and diversity; (b) promoting activities to foster understanding between people from diverse backgrounds; (c) cultivating a sentiment in favour of equality and diversity

Trustees monitor performance on a quarterly basis and measure this against key performance indicators, budget allocation and spend. As trustees we have due regard to ensuring that the charity's activities are clearly delivered with public benefit and are in accord with the Charity Commission's guidance on public benefit.

CULTURE SHIFT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2022**

OBJECTIVES AND ACTIVITIES

Significant activities

The period in question November 2021-October 2022 has been a period of significant development for the organisation, accompanied by a return to face-face programming following the pandemic. Health and wellbeing continue to drive much of our work with bespoke wellbeing programmes for carers, disabled adults and children and young people. Increasingly we are looking to identify models of good practice that can be replicated in new places with an ambition to reach across East and West Sussex.

Year in Numbers During 21/22 Culture Shift has

- @ had 8542 direct engagements with beneficiaries through our programmes reaching 4322 individuals
- @ engaged total of 380 children and young people in sustained programmes focused on health and wellbeing, with activity ranging from 4-10 sessions
- @ delivered 24 career events for children and young people reaching 1700 young people and reached a further 440 students in FE through our new BOBS skills programme
- @ delivered monthly carer events with 182 attendances
- @ launched a new wellbeing programme for learning disabled adults across Sussex with 83 attendances across the pilot in East and West Sussex.
- @ created 165 freelance opportunities, hiring 41 freelancers across all our programmes
- @ engaged 81 individual employer/professional volunteers on our careers programmes
- @ supported Delta 7 - a learning disabled band to rehearse regularly and perform 2 gigs to an audience of 375 people
- @ created 2 work experience opportunities for Further Education students
- @ delivered 3 performances of Invisible Sentence at The Old Market with 2 performances being part of Brighton Fringe, attracting 1250 audience across all 3
- @ delivered 1 Disability Awareness Training programme

CULTURE SHIFT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

1. Working with children, young people and schools

This year we have continued offering 8-10 week after school creative wellbeing programmes for children and young people in East Sussex schools, with 6 Space to Create programmes delivered in primary and 4 Telling Your Story programmes in Secondary, both funded by BBC Children in Need, with 98 children and young people benefitting. Each course runs over 8-10 weeks offering a safe space for young people to connect with peers, develop creative skills, confidence and self esteem. They are led by two creative practitioners with experience supporting vulnerable children and young people. Small groups of 8-10 participants and the opportunity to meet weekly continue to offer some children and young people a critical space to connect with peers, share challenges they are dealing with and build confidence and resilience. This has been particularly true post pandemic.

These term time programmes have been able to reach further through half term workshops and holiday clubs creating ongoing opportunities for children and young people to tap into our work, and for us to engage more with families. We have been delivering holiday clubs through the Holiday and Food programme (HAF) since 2021 in Robsack Wood and Sidley, two communities where we already deliver our term time activity. Our work in Sidley is delivered through a strong community-based partnership which ensures high levels of attendance for all clubs. We delivered 14 holiday clubs over Xmas, Easter and Summer holidays, ranging from 1-4 days with 728 sessions attended and 9 half term sessions with 130 children attending.

Running alongside this in school delivery, we offer creative health and wellbeing programmes through our work with Sussex Partnership NHS Foundation Trust on Discovery College. Discovery College is a young person's version of Recovery College, a national initiative that offers peer-led support around mental health recovery. We have been working with Discovery College since 2020 with support from Arts Council England to expand the reach of Discovery College in East Sussex. We have delivered programmes ourselves and introduced new arts partners to deliver activity, with each programme delivered by a creative practitioner, a peer mentor and a Mental Health practitioner. We have been able to offer 3 courses per term in three different locations across East Sussex and a summer holiday course.

These courses offer a well-supported space for young people experiencing challenging mental health to explore their own creativity and connect with others. Courses have included coding, street art, digital story making, music, visual arts, photography. In addition, we have supported peers in Discovery College to develop and maintain a new website www.sussexdiscoverycollege.org.uk. We have also supported two Co-production training days for people delivering the programme as well as an annual celebration event. Over 2021-2022, 105 young people have enrolled across 10 courses with a further 24 people attending the training.

2021 -2022 saw renewed appetite for in person Creative Café careers events from schools and colleges, with 14 events delivered across the year, of which 6 were delivered online. 1015 students attended across Secondary and FE. During the pandemic figures were higher owing to more online events, but these offered limited scope for engagement between professionals and students. Both staff and students have fed back that face-face is preferable, enabling more opportunities to ask questions, get a hands-on taste of each professionals' industry.

Alongside our Creative Café events, we have run many more Micro Café Career events, where a class meets a professional for an hour-long workshop, coupled with accessing filmed interviews and tasks. This model has been delivered in primary and secondary schools with 707 students participating over 26 sessions. Across the year 82 professionals/employers volunteered their time across these events. We continue to pride ourselves on the opportunities we create for creative and meaningful encounters between young people and professionals.

"One student who has suffered a bereavement recently, was really engaged and interested - something I haven't seen for a while. Another commented on how the artist had said 'she was a poet' as a quiet student who loves reading, I could see how much this meant to her even though she was feeling exceptionally low that day. All students really enjoyed the event - access to the arts has been hard due to covid - for a generation who have really suffered it was lovely to see them laughing, thinking, and doing something different. The artists were great role models." **Teacher Micro Cafe**

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2022**

2. Working with young people in Further Education

In January 2022 we were given the opportunity to pilot BOBS (Being Our Best Selves) SKILLS in FE colleges in West Sussex, funded through the Catch Up programme. BOBS SKILLS is an adaptation of our BOBS programme, developed for learning disabled adults to support improved physical and mental health and increase resilience.

Eligible learners needed to be 16-18 and have achieved up to a grade 4 in GCSE English and/or Maths or aged 19-24 with an education, health and care plan (EHCP). These students needed something innovative and dynamic to support them to re-engage with learning and feel more positive about themselves. Sessions included physical warmups, group discussions/activity, creative journalling and mind setting exercises (around the themes of focus, positivity, and goal setting). Student, Crawley College:

"Is this meant to make us feel good about ourselves? Because that's what it's doing. I don't often feel good about myself."

A summary report was produced for the BOBS Skills pilot which is available to view or download from our website.

On the basis of the successful pilot, we launched a new programme of delivery for the academic year 2022/2023 with first sessions delivered in October 2022.

Later in the year we were commissioned by ESTAR to develop the BOBS Skills programme for adults living in temporary accommodation, including members of the refugee community. We delivered a series of 4 weekly sessions, with each session being 2 hours long. Across the 4 weeks there were 5 attendees, with 3 participants attending all of the sessions.

3. Working with learning disabled adults

With funding from National Lottery, we launched our BOBS In Sussex programme, focussed on supporting learning disabled adults to improve their health and wellbeing through a creative programme of activity, delivering activity sessions at venues across Sussex, led by our team of BOBS coaches.

We continued to support the band Delta 7 with funding from Peoples Health Trust, with regular rehearsals and songwriting sessions. Particular achievements for the band this year included;

- performing at the De La Warr Pavilion in Bexhill (May 2022)
- Hosting and performing 'An Evening With Delta 7' at the Printers Playhouse in Eastbourne (Oct 2022)
- Releasing a new album of music called 'The Lockdown Sessions', available via our website and digital platforms for download. (Spotify and iTunes)

We co-produced a short film with our access advisors to promote internet safety for learning disabled adults, commissioned by East Sussex County Council.

4. Working in the wider community

Commissioned by East Sussex County Council, we continued to deliver monthly Carers O'Clock sessions for unpaid carers to provide creative respite and support. These sessions were attended by a total of 55 Carers over this period, with many describing this activity as vital to their mental health and wellbeing. Carers O'Clock sessions are led by a team of artists, providing opportunities for carers to meet and engage in creative activities together in a safe and supportive environment. An added bonus is that carers are also able to enjoy a freshly cooked lunch and refreshments.

"I look forward to these events every month. I know that everyone there understands the difficulty of keeping our essential selves from disappearing amongst all the care needs"

We also delivered activity for young carers in partnership with Care For The Carers and Sussex Clubs for Young People, including drama based workshops in school holidays.

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2022**

In May 2022, the Invisible Sentence play which was created as a result of our partnership with Sussex Prisoner Families was filmed and performed at the Brighton Festival. It was also featured at the online conference of the Scottish Prison Service.

5. Supporting the sector through consultancy and training

Built into our mission and model is the ability to raise funds for the charity through commissioned work that is in line with the charity's objectives.

For example, we offer training in Disability Awareness and we manage events and projects for others, when they fall within our areas of expertise.

In this year we delivered Disability Awareness training for staff teams at Chipping Norton Theatre and A New Direction in London.

FINANCIAL REVIEW

Financial position

Culture Shift received revenue of £341,426 throughout the year. Expenditure throughout the year amounted to £310,826 and after deducting this from the income the result was a net surplus/ deficit of £30,600. As at 31 October 2022 the Charity held total reserves of £230,142 of which £136,300 were unrestricted/designated funds, and £93,842 restricted funds.

Culture Shift has been successful in generating income from a range of sources (see table below), including national and local agencies, as well as through commissioned services and consultancy activity.

Culture Shift controls expenditure carefully, with trustees having regular and detailed oversight of core and project budgets cash flow and income generation against projected targets.

Principal funding sources for November 2021 - October 2022

Grant & Commissioned

Arts Council England

BBC Children In Need

Care for the Carers

Chichester College Group

East Sussex County Council Contain Outbreak Management Fund

East Sussex County Council Childrens Services (Holiday Activities + Food (Programme)

East Sussex County Council - Public Health

John Jackson Charitable Trust

National Lottery

People's Health Trust

PRS Foundation

Rother Voluntary Action

Sussex Community Foundation

The Ragdoll Foundation

Reserves policy

Like many small charities, Culture Shift has limited opportunities to generate unrestricted income. Through careful budget forecasting, strict management of expenditure and adopting full cost recovery where possible,

Culture Shift aims to build a reserves fund which will cover 6 months operational costs in the event of the Charity's closure and a free reserves fund to support contingency needs such as IT replacement as well as development funds for piloting new work.

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2022**

We started the year with reserves at £199,542 and the ensuing accounts and statement of financial activities details level of reserves as at 31st October 2022 at £230,142, of which £93,842 were restricted funds.

Going concern

Ongoing Viability

Culture Shift has proved itself agile and able to mitigate many of the potential impacts of COVID 19. No staff were furloughed and the majority of our programmes continued. Moving forwards, with fundraising proving ever more competitive, Culture Shift is tasked to maintain a diverse range of income, generating both short and longer term funding.

CULTURE SHIFT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Culture Shift set up as a Charitable Incorporated Organisation on October 28 2020 having operated as a CIC for 9 years previously. The charity has a written constitution that establishes the objects and powers of the charity.

Recruitment and appointment of new trustees

The Board of Trustees acts in the best interests of Culture Shift with reasonable care & skill to ensure that they

- " Carry out the purposes of the charity for the public benefit,
- " Comply with our governing document & the law,
- " Are accountable,
- " Manage our resources responsibly

Culture Shift trustees are working towards a Trustees Code of Governance which sets out clearly the commitment of the Board to the principles, rationale & expected outcomes of the work of our trustees. The Code of Governance includes the following principles: purpose, leadership, integrity, decision making, risk & control, effectiveness, equality diversity & inclusion, openness & accountability.

New trustees are recruited through personal recommendation, open calls and informed by an audit of current trustee skills to inform recruitment of new trustees. Prospective trustees meet with the Charity's Co-Directors and on the basis of a good fit for the organisation go on to have an informal interview with two of our trustees. We are working towards a governance pack for new trustees which will include everything a new trustee needs to know and access from strategic plan, to policies and programme information.

Organisational structure

Our full Board meets on a quarterly basis. We have Trustee subgroups which focus on HR, finance & marketing. We hold an annual Away Day which gives us the opportunity to review our progress & focus on specific topics as required. Extraordinary Board meetings are held when needed. Regular line management sessions are held between the Board Chair & Co- Directors. Full Board meetings are attended by the two co-directors & our Finance & Operations Manager.

Trustees are involved in development and approval of the Charity's business plan and we have robust systems for quarterly progress reporting against Key Performance Indicators (KPIs). Standing agenda items at trustee meetings include reporting on progress against our KPIs, review of our current financial position, future budgets & income targets together with cashflow, policy review & risk management. We have full financial regulations in place, including procurement policies, controls for sign off limits for expenditure. We have separate remuneration meetings, 1-2-1 support for our Finance & Operations Manager & support from our accountants.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
(England and Wales)

Registered Charity number
1192000

Registered office
East Sussex College Lewes
1 Mountfield Road
Lewes
BN7 2XH

CULTURE SHIFT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2022

Trustees

Stuart Gill Chair (resigned 8/12/2021)

Barbara Pratt (resigned 30/4/2023)

Lorna Palmer

Linda Salway

Andrew Green

Jane Morley (resigned 8/12/2021)

Anna Louise Savage (appointed 8/3/2023)

Anna Testar (appointed 14/9/2022)

Joshua Pipe (appointed 22/6/2022)

Company Secretary

Independent Examiner

Chariot House Limited

Chartered Accountants

44 Grand Parade

Brighton

East Sussex

BN2 9QA

Approved by order of the board of trustees on 30 August 2023. and signed on its behalf by:

.....
Andrew Green - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CULTURE SHIFT**

Independent examiner's report to the trustees of Culture Shift ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Shona F Wardrop

Dr Shona F Wardrop C.A
The Institute of Chartered Accountants of Scotland

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: ...30 August 2023.....

CULTURE SHIFT**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 OCTOBER 2022**

				year ended 31/10/22	period 28/10/20 to 31/10/21
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	20,451	228,928	249,379	275,682
Charitable activities	5				
General Charitable		90,797	-	90,797	205,385
Other trading activities	3	20	-	20	2,060
Investment income	4	19	-	19	5
Other income		<u>1,211</u>	<u>-</u>	<u>1,211</u>	<u>3,012</u>
Total		<u>112,498</u>	<u>228,928</u>	<u>341,426</u>	<u>486,144</u>
EXPENDITURE ON					
Charitable activities		<u>138,061</u>	<u>172,765</u>	<u>310,826</u>	<u>384,287</u>
NET INCOME/(EXPENDITURE)		(25,563)	56,163	30,600	101,857
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>161,863</u>	<u>37,679</u>	<u>199,542</u>	<u>97,685</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>136,300</u></u>	<u><u>93,842</u></u>	<u><u>230,142</u></u>	<u><u>199,542</u></u>

The notes form part of these financial statements

CULTURE SHIFT**BALANCE SHEET**
31 OCTOBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	200	-	200	61
CURRENT ASSETS					
Debtors	12	41,760	-	41,760	9,133
Cash at bank and in hand		<u>107,979</u>	<u>94,952</u>	<u>202,931</u>	<u>200,558</u>
		149,739	94,952	244,691	209,691
CREDITORS					
Amounts falling due within one year	13	(13,639)	(1,110)	(14,749)	(10,210)
		<u>136,100</u>	<u>93,842</u>	<u>229,942</u>	<u>199,481</u>
NET CURRENT ASSETS					
		<u>136,100</u>	<u>93,842</u>	<u>229,942</u>	<u>199,481</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>136,300</u>	<u>93,842</u>	<u>230,142</u>	<u>199,542</u>
NET ASSETS					
		<u>136,300</u>	<u>93,842</u>	<u>230,142</u>	<u>199,542</u>
FUNDS	14				
Unrestricted funds:					
General fund				90,263	134,442
Designated funds				<u>46,037</u>	<u>27,421</u>
				<u>136,300</u>	<u>161,863</u>
Restricted funds:					
Creative Cafe				5,776	5,776
Space to Create				35,448	11,397
Young carers				(1,105)	5
Bobs				22,793	3,140
Carers O'clock				5,733	7,027
Telling Your Story				10,513	7,112
Delta 7				2,911	-
Discovery College				10,773	3,222
Circus of Sound				<u>1,000</u>	<u>-</u>
				<u>93,842</u>	<u>37,679</u>
TOTAL FUNDS				<u>230,142</u>	<u>199,542</u>

.....
Andrew Green - Trustee

Date30 August 2023.....

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

The functional currency of the charity is pounds sterling and all figures have been rounded to the nearest pound.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The Charity 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. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2022**2. DONATIONS AND LEGACIES**

	year ended 31/10/22 £	period 28/10/20 to 31/10/21 £
Grants	<u>249,379</u>	<u>275,682</u>

Grants received, included in the above, are as follows:

	year ended 31/10/22 £	
General grants	-	
Arts Council England	38,440	
East Sussex County Council	44,286	
East Sussex Generation	16,200	
Rother Voluntary Action	8,376	
Small Grants	160	
BBC Children in Need	62,606	
Schools and Academies	3,800	
John Jackson Charitable Trust	1,000	
National Lottery	41,585	
Care for the Carers	13,760	
People's Health Trust	9,526	
PRS Foundation	4,490	
Sussex Community Foundation	5,000	
The Ragdoll Foundation	<u>150</u>	
	<u>249,379</u>	

3. OTHER TRADING ACTIVITIES

	year ended 31/10/22 £	period 28/10/20 to 31/10/21 £
Fundraising events	<u>20</u>	<u>2,060</u>

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2022**4. INVESTMENT INCOME**

	year ended 31/10/22	period 28/10/20 to 31/10/21
	£	£
Deposit account interest	<u>19</u>	<u>5</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	year ended 31/10/22	period 28/10/20 to 31/10/21
	General Charitable	£	£
Contract fees for services		<u>90,797</u>	<u>205,385</u>

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
General Charitable	<u>140</u>	<u>3,162</u>	<u>3,302</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	year ended 31/10/22	period 28/10/20 to 31/10/21
	£	£
Independent exam	3,162	-
Depreciation - owned assets	<u>60</u>	<u>-</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2022 nor for the period ended 31 October 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the period ended 31 October 2021.

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2022**9. STAFF COSTS**

	year ended 31/10/22 £	period 28/10/20 to 31/10/21 £
Wages and salaries	127,982	111,207
Social security costs	11,882	4,584
Other pension costs	<u>13,517</u>	<u>10,837</u>
	<u>153,381</u>	<u>126,628</u>

The total benefits/remuneration of key management personnel, including employers pension contributions and national insurance was £75,974 (2021; £64,260).

The average monthly number of employees during the year was as follows:

	year ended 31/10/22	period 28/10/20 to 31/10/21
Management and Project	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,600	245,082	275,682
Charitable activities			
General Charitable	205,385	-	205,385
Other trading activities	2,060	-	2,060
Investment income	5	-	5
Other income	<u>3,012</u>	<u>-</u>	<u>3,012</u>
Total	<u>241,062</u>	<u>245,082</u>	<u>486,144</u>
EXPENDITURE ON			
Charitable activities	<u>176,884</u>	<u>207,403</u>	<u>384,287</u>
NET INCOME	64,178	37,679	101,857
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>97,685</u>	<u>-</u>	<u>97,685</u>
TOTAL FUNDS CARRIED FORWARD	<u>161,863</u>	<u>37,679</u>	<u>199,542</u>

CULTURE SHIFT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 November 2021	443
Additions	<u>199</u>
At 31 October 2022	<u>642</u>
DEPRECIATION	
At 1 November 2021	382
Charge for year	<u>60</u>
At 31 October 2022	<u>442</u>
NET BOOK VALUE	
At 31 October 2022	<u><u>200</u></u>
At 31 October 2021	<u><u>61</u></u>

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2022**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	38,343	6,713
Other debtors	<u>3,417</u>	<u>2,420</u>
	<u>41,760</u>	<u>9,133</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	7,698	4,701
Tax	-	(535)
Social security and other taxes	794	-
Other creditors	-	384
Accrued expenses	<u>6,257</u>	<u>5,660</u>
	<u>14,749</u>	<u>10,210</u>

14. MOVEMENT IN FUNDS

	At 1/11/21 £	Net movement in funds £	At 31/10/22 £
Unrestricted funds			
General fund	134,442	(44,179)	90,263
Space to create (ED)	320	-	320
Creative Cafe (ED)	27,101	(2,902)	24,199
Micro Cafes (ED)	-	1,152	1,152
BOBS Education	-	18,116	18,116
Consultancy (ED)	<u>-</u>	<u>2,250</u>	<u>2,250</u>
	161,863	(25,563)	136,300
Restricted funds			
Creative Cafe	5,776	-	5,776
Space to Create	11,397	24,051	35,448
Young carers	5	(1,110)	(1,105)
Bobs	3,140	19,653	22,793
Carers O'clock	7,027	(1,294)	5,733
Telling Your Story	7,112	3,401	10,513
Delta 7	-	2,911	2,911
Discovery College	3,222	7,551	10,773
Circus of Sound	<u>-</u>	<u>1,000</u>	<u>1,000</u>
	<u>37,679</u>	<u>56,163</u>	<u>93,842</u>
TOTAL FUNDS	<u>199,542</u>	<u>30,600</u>	<u>230,142</u>

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2022**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,533	(62,712)	(44,179)
Creative Cafe (ED)	23,330	(26,232)	(2,902)
Micro Cafes (ED)	14,700	(13,548)	1,152
BOBS Education	52,935	(34,819)	18,116
Consultancy (ED)	2,700	(450)	2,250
Small Programmes (ED)	<u>300</u>	<u>(300)</u>	<u>-</u>
	112,498	(138,061)	(25,563)
Restricted funds			
Space to Create	54,406	(30,355)	24,051
Young carers	150	(1,260)	(1,110)
Bobs	41,585	(21,932)	19,653
Carers O'clock	13,760	(15,054)	(1,294)
Telling Your Story	17,090	(13,689)	3,401
Delta 7	14,016	(11,105)	2,911
Discovery College	43,762	(36,211)	7,551
Holiday Activities and Food	43,159	(43,159)	-
Circus of Sound	<u>1,000</u>	<u>-</u>	<u>1,000</u>
	<u>228,928</u>	<u>(172,765)</u>	<u>56,163</u>
TOTAL FUNDS	<u><u>341,426</u></u>	<u><u>(310,826)</u></u>	<u><u>30,600</u></u>

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2022**14. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 28/10/20 £	Net movement in funds £	At 31/10/21 £
Unrestricted funds			
General fund	97,685	36,757	134,442
Space to create (ED)	-	320	320
Creative Cafe (ED)	-	27,101	27,101
	97,685	64,178	161,863
Restricted funds			
Creative Cafe	-	5,776	5,776
Space to Create	-	11,397	11,397
Young carers	-	5	5
Bobs	-	3,140	3,140
Carers O'clock	-	7,027	7,027
Telling Your Story	-	7,112	7,112
Discovery College	-	3,222	3,222
	-	37,679	37,679
TOTAL FUNDS	<u>97,685</u>	<u>101,857</u>	<u>199,542</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	199,512	(162,755)	36,757
Space to create (ED)	320	-	320
Creative Cafe (ED)	41,230	(14,129)	27,101
	241,062	(176,884)	64,178
Restricted funds			
Creative Cafe	69,564	(63,788)	5,776
Space to Create	87,390	(75,993)	11,397
Young carers	1,350	(1,345)	5
Bobs	16,680	(13,540)	3,140
Carers O'clock	19,680	(12,653)	7,027
Telling Your Story	13,500	(6,388)	7,112
Delta 7	6,490	(6,490)	-
Discovery College	30,428	(27,206)	3,222
	245,082	(207,403)	37,679
TOTAL FUNDS	<u>486,144</u>	<u>(384,287)</u>	<u>101,857</u>

CULTURE SHIFT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 OCTOBER 2022**

14. MOVEMENT IN FUNDS - continued

Purposes of funds

BOBS (Being our best selves) in Sussex is a creative wellbeing programme supporting learning disabled adults to meet new people while building self confidence and wellbeing together through creative activities.

Delta 7 is a seven-piece rock band of learning disabled adults, supported and managed by Culture Shift since 2014. The band writes, records and performs all their own, original music, thereby advocating for themselves and other disabled people in the community in a powerful and positive way.

Circus of Sound Cabaret is a live performance event, which showcases diversity in the community and aspires to live up to the motto, "Everyone is welcome, everyone is included."

Holiday Activities and Food (HAF) is an extension of our Space to Create programme connecting with children and families over the holidays as part of government's Holiday and Food programme (HAF), aiming to make sure children and young people eligible for free school meals have access to food and quality activity over the holidays.

Space to Create is a programme of after-school creativity and wellbeing clubs for primary school children

Telling Your Story is a programme of after-school creativity and wellbeing clubs for secondary school children.

Young Carers expands on Culture Shift's Carers O'clock programme, delivering workshops to support young carers between the ages of 5 and 17

Carers O'Clock is a programme of activity sessions for carers across East Sussex designed to provide opportunities to meet with other carers, and engage in creative activities together in a safe and supportive environment.

Discovery College : Culture Shift supports the Discovery College programme managed by Sussex Partnership NHS Foundation Trust. In particular bringing on board new arts partners , expanding the reach of activity across the county, and supporting training and networking for the programme delivery team.

Creative Cafe is a programme of events and resources designed and delivered to support schools and colleges to provide clear, dynamic career insight, information and interaction across a number of sectors. .We bring together young people and professionals to explore the different worlds of work in a lively, creative and informal environment.

15. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The charge for the year for employers contributions was £13,517 (2021; £7,041).

CULTURE SHIFT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2022

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2022.