

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

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023
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 2023

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CULTURE SHIFT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. 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 third report for Culture Shift which became a CIO after 10 years of operating as a Community Interest Company.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Culture Shift aims to create positive change in our communities through activities led by professional creatives.

We believe that through working with people with lived experience, we can curate 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
- " learning and skills, raising aspiration, building confidence and making connections between beneficiaries and local employers and 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 isolated 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

Culture Shift 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 2023**

OBJECTIVES AND ACTIVITIES

Significant activities

This has been a period of significant internal change for the organisation.

Since June 2023 the organisation has been led by a Chief Executive Officer, having previously been co-led by two Directors. The trustees have also appointed a Chief Operating Officer and have approved the appointment of a Data and Communications Assistant and a Programme Assistant.

These internal changes have offered an opportunity for the organisation to reflect carefully on the most effective model and strategic approach, particularly in the context of current external economic and social challenges.

The financial year has ended with a deficit, but the trustees are focused on the learning that has been gained this year and are confident that the changes that have been made with ongoing developments moving into the year ahead, are building a strong foundation for future sustainability and growth.

Significant funding developments during this period include;

- " a commission by East Sussex County Council Public Health to deliver a new creative health project of music-based activity for people living with Dementia and those who care for them (Our Songs Our Stories).
- " grant funding from The National Lottery Heritage Fund to develop our successful Get Into Trains pilot project (delivered in 2019/2020) to focus on the engagement of learning disabled adults with heritage venues across East and West Sussex (Time Travel In Sussex).
- " increased funding via the East Sussex Carer's hub to support delivery of our Carers O'Clock programme for unpaid adult carers.

2022/23: THE YEAR IN NUMBERS

Between Nov 2022 to October 2023, Culture Shift has:

- directly engaged with 3809 individual beneficiaries through our programmes
- delivered a total of 261 activity sessions for children and young people
- delivered 22 carer events with 344 attendances
- created 403 freelance opportunities, hiring 59 freelancers across all our programmes
- supported learning disabled musicians in the band Delta 7 to rehearse regularly and make 3 public performances, reaching a total audience of 740 people
- delivered 4 Disability Awareness training sessions
- worked with a total of 58 volunteers

CULTURE SHIFT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 OCTOBER 2023

ACHIEVEMENT AND PERFORMANCE

- Creative Café events offer opportunities for students to engage with employers and professionals to gain insight and inspiration relating to careers and skills. 19 events were delivered in schools and colleges across the year.
- BOBS (Being Our Best Selves) Skills activity is designed to focus on wellbeing, self confidence and aspiration for young people, particularly those who face personal and educational challenges. Following our pilot delivery in the previous year, 120 sessions were delivered in schools and colleges across the year at;

Chichester College
Worthing College
Northbrook College
East Sussex College Group
Coastal Schools Partnership
The Eastbourne Academy
The Turing School

- Being Our Best Selves In Sussex, our creative wellbeing programme focused on learning disabled adults across Sussex continued this year, with ongoing funding from National Lottery Reaching Communities Fund. Learning from those with lived experience we brought together learning disabled beneficiaries to form a co-production steering group called BOBS Brains which meets regularly with our BOBS coaches to discuss and evaluate the programme aims, content and accessibility.
 - *" The best part of BOBS is feeling part of things. I am in BOBS Brains and I have been to some sessions and I feel I belong. It has given me more confidence, especially in getting to know new people. I like hearing everyone's different opinions about life and things. I liked it when I went to Hastings. The second time I got there by myself. I felt very brave and proud that day. I said to myself, Wow! I did it!."*
[Sophie, Participant]
- Delta 7 has continued to rehearse and perform regularly this year with particular highlights including performing at the Apulstock Festival (July 2023), Every Sort of People Can Event (October 2023) and Chichester Festival Theatre FestivALL (March 2023). In addition, with continued funding support from Peoples Health Trust, we have delivered songwriting and music making sessions in the community, building on the learning we have gained through Delta 7 (Voices From The Edges). These sessions have taken place at Printers Playhouse in Eastbourne, Denton Island Community Centre in Newhaven and Summerdown special school in Eastbourne.
- Carers O Clock sessions provide mental health and wellbeing support for unpaid adult carers across East Sussex, commissioned through the East Sussex County Council Carer's Hub. Led by a creative team, the sessions provide opportunities to meet and engage in activity, offering respite and peer support in a safe and nurturing environment with an added bonus of a freshly cooked lunch and refreshments. This year we were awarded additional funding to build on the success of our existing delivery model based in Eastbourne, to duplicate the model in a second venue in Uckfield.
 - *This group is so important to me. When I first came here I never imagined how supportive everyone would be and the friends I would make. The wealth of knowledge and information that has been shared has proved essential to my role as a carer".*
- Every Sort of People events are collaborative, celebratory and inclusive, offering partners, supporters and beneficiaries an opportunity to create local connections, develop new audiences and make a unique contribution to their community. With support from the Chalk Cliff Trust we delivered the Every Sort of People CAN 1-day event in August 2023 in Lewes. Our partners included; Cheeky Panda, Community Chef, Diversity Lewes, Farnham Maltings, Glyndebourne, Human Nature Places, Patina, Railway Land Wildlife Trust, Southern Community Partnership, Starfish Music, Sussex Prisoners' Families & Waitrose.

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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2023**

And in October 2023 a total of 17 organisations came together for The Every Sort of People Party in Newhaven. Funded by Chalk Cliff Trust and Newhaven Town Council, this free event was managed by Culture Shift in partnership with Sanctuary Festival and included; singing workshops for young people led by Glyndebourne Opera, live performances by Best Foot Music and storytelling by local artist Jamie Crawford.

"A wonderful inclusive event capturing and celebrating the generous spirit of many in Sussex"

"It is the organisation of events like this that help to create communities by bringing together people who need input positivity and love"

- In addition: within 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 this year we delivered Disability Awareness training for staff teams at London Sinfonietta and The Depot in Lewes, East Sussex. We were also commissioned to consult on the Improving Outdoor Spaces at Kent & Medway NHS Trust.

FINANCIAL REVIEW

Financial position

Culture Shift received revenue of £345,549 throughout the year. Grants provided totalled £232,992 with remaining income was made up from commissioned services of £96,345 and sundry other income of £14,955.

Expenditure throughout the year amounted to £361,458 and after deducting this from the income the result was a net deficit of £15,909. This deficit consisted of £(25,341) within unrestricted funds which was principally related to the spend down of designated funds from £45,717 at the beginning of the year to £21,690 closing balance. The balance of £(1,314) was incurred in our core operations.

As at 31 October 2023 the Charity held total reserves of £214,233 of which £110,959 was held in unrestricted funds and £103,274 in restricted funds. None of the individual funds are in deficit.

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.

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.

Going concern

Ongoing Viability

Culture Shift has proved itself agile and able to mitigate many of the potential impacts of the past few years. Despite a challenging funding environment which has seen some funding coming to an end in 23/24, the trustees have considered the more positive outlook for 24/25 and with the prospect of renewed funding have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, and for at least a minimum of 12 months. On that basis the trustees consider the charity to be a going concern..

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.

CULTURE SHIFT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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, the Chief Executive(s) and Chief Operating Officer. Full Board meetings are attended by the CEO/COO & 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

Trustees

Barbara Pratt (resigned 30/4/2023)
Lorna Palmer
Linda Salway
Andrew Green
Anna Louise Savage (appointed 8/3/2023)
Anna Testar (appointed 14/9/22)
Joshua Pipe
Simon Bottrell (appointed 13/9/2023)

CULTURE SHIFT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Dr Shona F Wardrop C.A
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Approved by order of the board of trustees on 19th August 2024.. 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 charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 October 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011

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 registered member of ICAS 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 accordance with section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination
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.

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: ...20th August 2024.....

CULTURE SHIFT**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 OCTOBER 2023**

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	232,992	232,992	249,379
Charitable activities	5				
General Charitable		96,345	-	96,345	90,797
Other trading activities	3	-	-	-	20
Investment income	4	1,257	-	1,257	19
Other income		<u>13,814</u>	<u>1,141</u>	<u>14,955</u>	<u>1,211</u>
Total		<u>111,416</u>	<u>234,133</u>	<u>345,549</u>	<u>341,426</u>
EXPENDITURE ON					
Charitable activities					
General Charitable		<u>134,479</u>	<u>226,979</u>	<u>361,458</u>	<u>310,826</u>
NET INCOME/(EXPENDITURE)		(23,063)	7,154	(15,909)	30,600
Transfers between funds	15	<u>(2,278)</u>	<u>2,278</u>	<u>-</u>	<u>-</u>
Net movement in funds		(25,341)	9,432	(15,909)	30,600
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>136,300</u>	<u>93,842</u>	<u>230,142</u>	<u>199,542</u>
TOTAL FUNDS CARRIED FORWARD		<u>110,959</u>	<u>103,274</u>	<u>214,233</u>	<u>230,142</u>

The notes form part of these financial statements

CULTURE SHIFT**BALANCE SHEET**
31 OCTOBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	-	-	-	200
CURRENT ASSETS					
Debtors	12	21,052	-	21,052	41,760
Cash at bank and in hand		<u>109,482</u>	<u>103,274</u>	<u>212,756</u>	<u>202,931</u>
		130,534	103,274	233,808	244,691
CREDITORS					
Amounts falling due within one year	13	(19,575)	-	(19,575)	(14,749)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>110,959</u>	<u>103,274</u>	<u>214,233</u>	<u>229,942</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>110,959</u>	<u>103,274</u>	<u>214,233</u>	<u>230,142</u>
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		<u>110,959</u>	<u>103,274</u>	<u>214,233</u>	<u>230,142</u>

The notes form part of these financial statements

CULTURE SHIFT**BALANCE SHEET - continued**
31 OCTOBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FUNDS	15				
Unrestricted funds:					
General fund				89,269	90,263
Space to create (ED)				-	320
Creative Cafe (ED)				20,219	24,199
Micro Cafes (ED)				879	1,152
BOBS Education				-	18,116
Consultancy (ED)				-	2,250
DOBS Education				<u>592</u>	<u>-</u>
				<u>110,959</u>	<u>136,300</u>
Restricted funds:					
Creative Cafe				7,362	5,776
Space to Create				5,606	35,448
Young carers				1,351	(1,105)
Bobs				18,060	22,793
Carers O'clock				13,992	5,733
Telling Your Story				6,335	10,513
Delta 7				2,001	2,911
Discovery College				-	10,773
Holiday Activities and Food				5,780	-
Circus of Sound				-	1,000
Small Programmes				368	-
Travel Time				<u>42,419</u>	<u>-</u>
				<u>103,274</u>	<u>93,842</u>
TOTAL FUNDS				<u>214,233</u>	<u>230,142</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19th August 2024 and were signed on its behalf by:

.....
Andrew Green - Trustee

The notes form part of these financial statements

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' and the Charities Act 2011. 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.

Going Concern

Culture Shift has proved itself agile and able to mitigate many of the potential impacts of the past few years. Despite a challenging funding environment which has seen some funding coming to an end in 23/24, the trustees have considered the more positive outlook for 24/25 and with the prospect of renewed funding have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, and for at least a minimum of 12 months. On that basis the trustees consider the charity to be a going concern..

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.

Donations

Donations are accounted for as received. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred until either those conditions are met in full, or their fulfilment is wholly within the control of the charity and it is probable that those conditions will be fulfilled by the reporting period.

Grant income; Income from charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific conditions and is recognised as earned. Grant funding included in this category provides funding to support activities and is recognised where there is entitlement, probability of receipt, and the amount can be measured with sufficient reliability

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

Expenditure is capitalised only where the item costs in excess of £1,000 or the item has been funded by restricted income. All previously capitalised assets have now been written down to nil.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023

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.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2023**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Grants	<u>232,992</u>	<u>249,379</u>

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

	2023	2022
	£	£
Arts Council England	-	38,440
East Sussex County Council	24,480	44,286
East Sussex Generation	10,980	16,200
Rother Voluntary Action	-	8,376
Small Grants	-	160
BBC Children in Need	10,000	62,606
Schools and Academies	3,350	3,800
John Jackson Charitable Trust	-	1,000
National Lottery	42,355	41,585
Care for the Carers	41,614	13,760
People's Health Trust	15,876	9,526
PRS Foundation	-	4,490
Sussex Community Foundation	10,000	5,000
The Ragdoll Foundation	-	150
National Lottery Heritage Fund	46,513	-
Newhaven Town Council	2,000	-
Hastings City	3,000	-
Chalk Cliff Trust	5,000	-
The Arts Society	3,000	-
Heart of Sidley Community Association	<u>14,824</u>	<u>-</u>
	<u>232,992</u>	<u>249,379</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>-</u>	<u>20</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>1,257</u>	<u>19</u>

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2023**5. INCOME FROM CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Contract fees for services	<u>96,345</u>	<u>90,797</u>

6. SUPPORT COSTS

	Governance costs
	£
General Charitable	<u>3,517</u>

7. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Independent exam	3,000	3,162
Depreciation - owned assets	<u>200</u>	<u>60</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

Trustees' and meeting expenses

	2023	2022
	£	£
Trustees' and meeting expenses	<u>517</u>	<u>-</u>

9. STAFF COSTS

	Year ended 31/10/23	Year ended 31/10/22
	£	£
Wages and Salaries	149,357	127,982
Social Security costs (excluding NI allowance)	13,273	11,882
Pension costs	<u>12,692</u>	<u>13,517</u>
	<u>175,322</u>	<u>153,381</u>

The total benefits/remuneration of key management personnel, including employers pension contributions and national insurance was £87,125 (2022; £75,974).

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

	2023	2022
	<u>6</u>	<u>5</u>
Management and Project		

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

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2023**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,451	228,928	249,379
Charitable activities			
General Charitable	90,797	-	90,797
Other trading activities	20	-	20
Investment income	19	-	19
Other income	<u>1,211</u>	<u>-</u>	<u>1,211</u>
Total	<u>112,498</u>	<u>228,928</u>	<u>341,426</u>
EXPENDITURE ON			
Charitable activities			
General Charitable	<u>138,061</u>	<u>172,765</u>	<u>310,826</u>
NET INCOME/(EXPENDITURE)	(25,563)	56,163	30,600
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>161,863</u>	<u>37,679</u>	<u>199,542</u>
TOTAL FUNDS CARRIED FORWARD	<u>136,300</u>	<u>93,842</u>	<u>230,142</u>

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 November 2022 and 31 October 2023	<u>642</u>
DEPRECIATION	
At 1 November 2022	442
Charge for year	<u>200</u>
At 31 October 2023	<u>642</u>
NET BOOK VALUE	
At 31 October 2023	<u>-</u>
At 31 October 2022	<u>200</u>

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2023

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	20,602	38,343
Other debtors	<u>450</u>	<u>3,417</u>
	<u>21,052</u>	<u>41,760</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	10,586	7,698
Social security and other taxes	3,607	794
Accrued expenses	<u>5,382</u>	<u>6,257</u>
	<u>19,575</u>	<u>14,749</u>

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2023**15. MOVEMENT IN FUNDS**

	At 1/11/22 £	Net movement in funds £	Transfers between funds £	At 31/10/23 £
Unrestricted funds				
General fund	90,263	(17,077)	16,083	89,269
Space to create (ED)	320	(840)	520	-
Creative Cafe (ED)	24,199	1,809	(5,789)	20,219
Micro Cafes (ED)	1,152	(273)	-	879
BOBS Education	18,116	(823)	(17,293)	-
Consultancy (ED)	2,250	(2,250)	-	-
DOBS Education	-	592	-	592
Development Education	-	(4,201)	4,201	-
	136,300	(23,063)	(2,278)	110,959
Restricted funds				
Creative Cafe	5,776	1,586	-	7,362
Space to Create	35,448	(29,842)	-	5,606
Young carers	(1,105)	2,456	-	1,351
Bobs	22,793	(4,733)	-	18,060
Carers O'clock	5,733	8,259	-	13,992
Telling Your Story	10,513	(4,178)	-	6,335
Delta 7	2,911	(910)	-	2,001
Discovery College	10,773	(13,051)	2,278	-
Holiday Activities and Food	-	5,780	-	5,780
Circus of Sound	1,000	(1,000)	-	-
Small Programmes	-	368	-	368
Travel Time	-	42,419	-	42,419
	93,842	7,154	2,278	103,274
TOTAL FUNDS	<u>230,142</u>	<u>(15,909)</u>	<u>-</u>	<u>214,233</u>

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2023**15. 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	32,334	(49,411)	(17,077)
Space to create (ED)	-	(840)	(840)
Creative Cafe (ED)	15,165	(13,356)	1,809
Micro Cafes (ED)	350	(623)	(273)
BOBS Education	55,867	(56,690)	(823)
Consultancy (ED)	4,700	(6,950)	(2,250)
DOBS Education	3,000	(2,408)	592
Development Education	-	(4,201)	(4,201)
	111,416	(134,479)	(23,063)
Restricted funds			
Creative Cafe	10,000	(8,414)	1,586
Space to Create	2,860	(32,702)	(29,842)
Young carers	4,350	(1,894)	2,456
BOBS	42,355	(47,088)	(4,733)
Carers O'clock	40,264	(32,005)	8,259
Telling Your Story	11,050	(15,228)	(4,178)
Delta 7	15,876	(16,786)	(910)
Discovery College	507	(13,558)	(13,051)
Holiday Activities and Food	50,294	(44,514)	5,780
Circus of Sound	-	(1,000)	(1,000)
ESOP	5,060	(5,060)	-
Small Programmes	5,004	(4,636)	368
Travel Time	46,513	(4,094)	42,419
	234,133	(226,979)	7,154
TOTAL FUNDS	<u>345,549</u>	<u>(361,458)</u>	<u>(15,909)</u>

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2023**15. MOVEMENT IN FUNDS - continued****Comparatives for 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)	-	2,250	2,250
	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	-	1,000	1,000
	37,679	56,163	93,842
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 2023**15. MOVEMENT IN FUNDS - continued**

Comparative 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 2023**

15. 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.

16. 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 £12,692 (2022; £13,517).

CULTURE SHIFT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2023.