

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024
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 2024

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CULTURE SHIFT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2024. 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 fourth 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 activity delivered with education, health and community partners.

Key themes that underpin our work 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;
 - advancing education and raising awareness in equality and diversity;
 - promoting activities to foster understanding between people from diverse backgrounds;
 - cultivating culture and practice that promotes equality and diversity

Culture Shift trustees monitor performance on a quarterly basis and measure this against key performance indicators, budget allocation and spend. Trustees 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 2024**

OBJECTIVES AND ACTIVITIES

Significant activities

This year has seen continued internal change for the organisation.

The staff team consists of Chief Executive Officer, Chief Operating Officer, Programme Manager and Data and Communications Assistant. In April 2024, our Programme Lead left the organisation and in May our new Programme Assistant started.

The financial year has ended with a deficit but this is seen in the wider context of economic climate and particularly the impact on charitable fundraising. The trustees are focused on the learning that has been gained this year and are confident that the changes that have already 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;

- continued funding via the East Sussex Carer's hub to support delivery of our Carers O'Clock programme for unpaid adult carers.
- consultancy commissioned by Human Nature Partnership to facilitate creative consultation with NHS employees around workplace design.
- funding via the Sussex Archeological Society to deliver a project at Lewes Castle alongside our Time Travel In Sussex project.
- commission from Hailsham Community College to deliver a 6 week pilot course of our BOBS Skills programme with Year 11 students.
- funding from East Sussex County Council to deliver Holiday and Food activity during Easter and Summer holidays.

2023/24: THE YEAR IN NUMBERS

Between November 2023 to October 2024, Culture Shift has:

- directly engaged with 3345 individual beneficiaries through our programmes
- delivered a total of 233 activity sessions for children and young people
- delivered 22 carer events with 412 attendances
- worked with a total of 16 volunteers and 2 work experience placements
- worked in a total of 48 venues

PERFORMANCE HIGHLIGHTS

o **Creative Café** events offer opportunities for students to engage with employers and professionals to gain insight and inspiration relating to careers and skills. 6 events were delivered in schools and colleges across the year.

o **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. 12 sessions were delivered in schools, colleges and in community settings across the year at;

- Crawley College
- Lewes Priory School
- Hastings Contemporary Gallery
- Ark Academy

o **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. This programme is informed by 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. 25 activity sessions were delivered across this year.

"BOBS has extended my daughter's social life in such a positive way. This is so important as she is now nearly 30 years old and it is so easy for the world to shrink once those with a disability leave school and still live at home."

CULTURE SHIFT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2024**

OBJECTIVES AND ACTIVITIES

o **The Delta 7 band** celebrated their tenth anniversary in June with a live performance to an audience of 120 friends, family and supporters. We produced a 10 year songbook to mark the anniversary with song lyrics, photographs and memories.

o **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 delivered 22 sessions in 2 locations - Eastbourne and Uckfield.

"Carers O'clock is the light. It shines through my life, helps me keep my head above water, it allows hope, laughter and joy into my life."

o **The Time Travel In Sussex** programme engages learning disabled adults and their carers with local heritage. 20 activity sessions were delivered this year at 6 heritage venues across Sussex - Lewes Castle, Anne of Cleves House, Marlipins Museum, Bexhill Museum, Fishbourne Roman Palace and Amberley Museum.

o **Our Songs, Our Stories** is our pilot project delivering music and arts activity for people with Dementia and those who care for them. This year 10 sessions were delivered in 3 community settings in Newhaven, Sidley and Hastings.

o **Voices From The Edges** is our music programme for children and young people, funded by Youth Music and we delivered 13 sessions this year in Newhaven. We also produced a promotional film for the programme, sponsored by Crane Garden Buildings.

FINANCIAL REVIEW

Financial position

Culture Shift received revenue of £212,435 throughout the year. Grants provided totalled £192,820 with remaining income was made up from commissioned services of £76,219 and sundry other income of £14,033.

Expenditure throughout the year amounted to £328,581 and after deducting this from the income the result was a net deficit of £(43,713).

This deficit consisted of £(99,631) within unrestricted funds. As at 31 October 2024 the Charity held total reserves of £170,520 of which £11,328 was held in unrestricted funds and £159,192 in restricted funds.

None of the individual funds are in deficit, other than the general fund which is offset by positive balances in the designated funds which remain under the control of the trustees.

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

Culture Shift has proved itself agile and able to mitigate many of the potential impacts of the past few years, evidencing the ongoing viability of the organisation. Despite a challenging funding environment which has seen some funding coming to an end in 23/24, the trustees have considered the 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.

CULTURE SHIFT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2024**

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 and skill to ensure that they carry out the purposes of the charity for the public benefit,

- comply with our governing document and 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 and expected outcomes of the work of our trustees. The Code of Governance includes the following principles: purpose, leadership, integrity, decision making, risk and control, effectiveness, equality diversity and inclusion, openness and 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 CEO and on the basis of a good 'fit' for the organisation go on to have an informal interview with two of our trustees. We have produced an induction pack for new trustees which includes 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. Trustee subgroups meet on an adhoc basis as required to focus on specific tasks. Extraordinary Board meetings are held when needed. We hold an annual Away Day which provides the opportunity to reflect, review progress and focus on topics in more depth than is possible in standard meetings.

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 Chief Executive Officer and Chief Operating Officer.

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 Board meetings include reporting on progress against our KPIs, review of our current financial position, future budgets and income targets together with cashflow, policy review and risk management. We have full financial regulations in place, including procurement policies and controls for sign off limits for expenditure. We have separate supervision meetings for all staff and support from our accountants.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1192000

Principal Address

The Manor House
Moulsecomb Place
Lewes Road
BRIGHTON
BN2 4GA

CULTURE SHIFT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2024

Trustees

Ms L Palmer

Ms L Salway

Ms A L Savage

Ms A Testar (resigned 1/6/2024)

Mr J Pipe

Mr S Bottrell

Mr A Green

Ms L Dennison (appointed 27/5/2025)

Mr A Flowers (appointed 18/2/2025)

Mr I Noble (appointed 18/2/2025)

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 ..17 August 2025. 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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 October 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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.

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)).

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:18 August 2025.....

CULTURE SHIFT**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 OCTOBER 2024

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		(1)	192,821	192,820	232,992
Charitable activities					
General Charitable		76,219	-	76,219	96,345
Investment income	2	1,796	-	1,796	1,257
Other income		<u>13,298</u>	<u>735</u>	<u>14,033</u>	<u>14,955</u>
Total		<u>91,312</u>	<u>193,556</u>	<u>284,868</u>	<u>345,549</u>
EXPENDITURE ON					
Charitable activities					
General Charitable		<u>199,796</u>	<u>128,785</u>	<u>328,581</u>	<u>361,458</u>
NET INCOME/(EXPENDITURE)		(108,484)	64,771	(43,713)	(15,909)
Transfers between funds	10	<u>8,853</u>	<u>(8,853)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(99,631)	55,918	(43,713)	(15,909)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>110,959</u>	<u>103,274</u>	<u>214,233</u>	<u>230,142</u>
TOTAL FUNDS CARRIED FORWARD		<u>11,328</u>	<u>159,192</u>	<u>170,520</u>	<u>214,233</u>

The notes form part of these financial statements

CULTURE SHIFT**BALANCE SHEET**
31 OCTOBER 2024

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
CURRENT ASSETS					
Debtors	7	19,117	-	19,117	21,052
Cash at bank and in hand		<u>7,357</u>	<u>159,192</u>	<u>166,549</u>	<u>212,756</u>
		26,474	159,192	185,666	233,808
CREDITORS					
Amounts falling due within one year	8	<u>(15,146)</u>	<u>-</u>	<u>(15,146)</u>	<u>(19,575)</u>
NET CURRENT ASSETS		<u>11,328</u>	<u>159,192</u>	<u>170,520</u>	<u>214,233</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,328</u>	<u>159,192</u>	<u>170,520</u>	<u>214,233</u>
NET ASSETS		<u>11,328</u>	<u>159,192</u>	<u>170,520</u>	<u>214,233</u>
FUNDS	10				
Unrestricted funds				11,328	110,959
Restricted funds				<u>159,192</u>	<u>103,274</u>
TOTAL FUNDS				<u>170,520</u>	<u>214,233</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 August 2025 and were signed on its behalf by:

.....
Andrew Green, Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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.

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 saw some funding coming to an end in 23/24, the trustees have considered the more positive outlook for 24/25, and 25/26 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..

Critical accounting judgements and key sources of estimation uncertainty

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.

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

CULTURE SHIFT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 OCTOBER 2024**

1. ACCOUNTING POLICIES - continued

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 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.

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.

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1,796</u>	<u>1,257</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2024 nor for the year ended 31 October 2023.

Trustees' expenses and meeting costs

	2024	2023
	£	£
Trustees' expenses	<u>127</u>	<u>517</u>

4. STAFF COSTS

	Year ended 31/10/24	Year ended 31/10/23
	£	£
Wages and Salaries	147,712	149,357
Social Security costs (excluding NI allowance)	13,651	13,273
Pension costs	<u>13,455</u>	<u>12,692</u>
	<u>174,818</u>	<u>175,322</u>

The total benefits/remuneration of key management personnel, including employers pension contributions and national insurance was £92,138 (2023; £87,125).

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2024**4. STAFF COSTS - continued**

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

	2024	2023
Management and Project	<u>5</u>	<u>6</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2024**6. TANGIBLE FIXED ASSETS**

	Computer equipment £
COST	
At 1 November 2023 and 31 October 2024	<u>642</u>
DEPRECIATION	
At 1 November 2023 and 31 October 2024	<u>642</u>
NET BOOK VALUE	
At 31 October 2024	<u>-</u>
At 31 October 2023	<u>-</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	19,117	20,602
Other debtors	<u>-</u>	<u>450</u>
	<u>19,117</u>	<u>21,052</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	7,353	10,586
Taxation and social security	3,011	3,607
Other creditors	<u>4,782</u>	<u>5,382</u>
	<u>15,146</u>	<u>19,575</u>

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2024**10. MOVEMENT IN FUNDS**

	At 1/11/23 £	Net movement in funds £	Transfers between funds £	At 31/10/24 £
Unrestricted funds				
General fund	89,269	(132,182)	20,115	(22,798)
Creative Cafe (ED)	20,219	(3,910)	(16,309)	-
Micro Cafes (ED)	879	(1,900)	1,021	-
BOBS Education	-	22,685	-	22,685
Consultancy (ED)	-	2,200	-	2,200
Small Programmes (ED)	-	199	-	199
DOBS Education	592	(200)	(392)	-
Development Education	-	(4,418)	4,418	-
Voices From The Edge (ED)	-	2,690	-	2,690
Our Songs, Our Stories	-	6,293	-	6,293
Delta 7	-	59	-	59
	<u>110,959</u>	<u>(108,484)</u>	<u>8,853</u>	<u>11,328</u>
Restricted funds				
Creative Cafe	7,362	(1,868)	-	5,494
Space to Create	5,606	(5,536)	-	70
Young carers	1,351	2,209	-	3,560
BOBS in Sussex	18,060	24,682	(6)	42,736
Carers O'clock	13,992	5,695	-	19,687
Telling Your Story	6,335	(5,283)	-	1,052
Delta 7	2,001	1,029	-	3,030
Discovery College	-	8,854	(8,853)	1
Holiday Activities and Food	5,780	9,417	-	15,197
ESOP	-	(15)	15	-
Small Programmes	368	6,151	(15)	6,504
Time Travel in Sussex	42,419	11,793	-	54,212
Our Songs Our Stories	-	7,649	-	7,649
Arts Connect	-	(6)	6	-
	<u>103,274</u>	<u>64,771</u>	<u>(8,853)</u>	<u>159,192</u>
TOTAL FUNDS	<u>214,233</u>	<u>(43,713)</u>	<u>-</u>	<u>170,520</u>

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2024**10. 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	14,325	(146,507)	(132,182)
Creative Cafe (ED)	6,460	(10,370)	(3,910)
Micro Cafes (ED)	-	(1,900)	(1,900)
BOBS Education	37,115	(14,430)	22,685
Consultancy (ED)	3,200	(1,000)	2,200
Small Programmes (ED)	400	(201)	199
DOBS Education	300	(500)	(200)
Development Education	-	(4,418)	(4,418)
Voices From The Edge (ED)	7,710	(5,020)	2,690
Our Songs, Our Stories	21,334	(15,041)	6,293
Delta 7	468	(409)	59
	91,312	(199,796)	(108,484)
Restricted funds			
Creative Cafe	-	(1,868)	(1,868)
Space to Create	-	(5,536)	(5,536)
Young carers	5,650	(3,441)	2,209
BOBS in Sussex	49,410	(24,728)	24,682
Carers O'clock	30,293	(24,598)	5,695
Telling Your Story	700	(5,983)	(5,283)
Delta 7	6,350	(5,321)	1,029
Discovery College	9,610	(756)	8,854
Holiday Activities and Food	31,418	(22,001)	9,417
ESOP	53	(68)	(15)
Small Programmes	7,031	(880)	6,151
Time Travel in Sussex	45,211	(33,418)	11,793
Our Songs Our Stories	7,830	(181)	7,649
Arts Connect	-	(6)	(6)
	193,556	(128,785)	64,771
TOTAL FUNDS	<u>284,868</u>	<u>(328,581)</u>	<u>(43,713)</u>

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2024**10. MOVEMENT IN FUNDS - continued****Comparatives for 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 in Sussex	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
Time Travel in Sussex	-	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 2024**10. 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	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 in Sussex	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
Time Travel in Sussex	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>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2024.

CULTURE SHIFT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 OCTOBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	192,820	232,992
Investment income		
Deposit account interest	1,796	1,257
Charitable activities		
Fees for services	76,219	96,345
Other income		
No description	<u>14,033</u>	<u>14,955</u>
Total incoming resources	284,868	345,549
EXPENDITURE		
Charitable activities		
Wages	165,141	167,539
Direct Project Costs	130,871	163,651
Bank charges	63	193
Computer supplies	909	565
Professional fees	8,803	973
Marketing	443	850
Subsistence	889	579
Travel costs	999	581
DBS Admin fees	63	693
Dues and Subscription	70	619
Insurance	2,973	2,693
Internet and connectivity	2,297	2,230
Materials and resources	45	112
Meals and entertainment	131	288
Office rental	8,400	7,599
Postage and delivery	11	25
Stationary and office supplies	292	2,448
Phone costs	-	251
Sundry expenses	586	5,266
Book-keeping fees	2,468	586
Computer equipment	<u>-</u>	<u>200</u>
	325,454	357,941
Support costs		
Governance costs		
Trustees' expenses	127	517
Carried forward	127	517

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CULTURE SHIFT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 OCTOBER 2024

	2024	2023
	£	£
Governance costs		
Brought forward	127	517
Independent exam	<u>3,000</u>	<u>3,000</u>
	<u>3,127</u>	<u>3,517</u>
 Total resources expended	 <u>328,581</u>	 <u>361,458</u>
 Net expenditure	 <u><u>(43,713)</u></u>	 <u><u>(15,909)</u></u>

This page does not form part of the statutory financial statements