

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025
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 2025

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CULTURE SHIFT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 October 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

The core values that underpin our work are:

- **Connection & collaboration** - We bring people together from different sectors, disciplines and backgrounds and maintain a large network of partners including freelance creative practitioners, contributing to the local economy and ensuring our work is responsive and relevant

- **Creativity & learning** - We take creative approaches to benefit community cohesion and individual wellbeing, with learning embedded in our activity through consultation, co-design, reflection, evaluation and training. We are committed to dissemination of good practice, resources and data.

- **Wellbeing** - We work across the organisation and in our delivery to promote wellbeing of individuals and for the environment.

- **Fairness** - We promote inclusion in all our work, offering opportunities particularly for those who are most likely to experience barriers to access through lived experience of disability or health inequalities, social exclusion or economic deprivation.

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.

Our approach is to:

- create bespoke delivery teams for our activity
- maintain a wide portfolio of 4 core programmes to maximise impact and benefit from a breadth of knowledge, experience and skills
- take pride in maintaining our reputation based on our long track record of success
- share our knowledge and resources

The charity has a written constitution that establishes the objects and powers of the charity which are to develop arts and creative activity with and for the community which:

1. Supports 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. Promotes social inclusion by preventing people from becoming socially isolated and assisting people to integrate into society.
3. Promotes 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 culture and practice that promotes equality and diversity

CULTURE SHIFT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2025**

OBJECTIVES AND ACTIVITIES

Significant activities

2024/25: THE YEAR IN NUMBERS

Between Nov 2024 to October 2025, Culture Shift has:

- o directly engaged with 2878 individual beneficiaries through our programmes
- o delivered a total of 127 activity sessions in the community
- o delivered 22 carer events with 363 attendances
- o worked with a total of 15 volunteers and 2 work experience placements
- o worked in a total of 22 venues in 15 towns and cities

PERFORMANCE HIGHLIGHTS

o In August 2025, the charity successfully re-located to a new office base in East Brighton.

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. A pilot series of 12 sessions across a 6 week period were delivered Hailsham Academy, engaging a total of 53 students.

"BOBS Skills is the single-most impactful intervention I have seen in this college in the 15+ years that I have worked here", Safeguarding Lead, Hailsham Academy

o Being Our Best Selves In Sussex, our creative wellbeing programme focused on learning disabled adults came to an end in its most recent iteration in March 2025, funded by National Lottery Reaching Communities Fund. As part of this programme, in April and May 2025, we delivered a spin-off pilot project BOBS Move funded by Sport England, which connected sports providers and learning disabled adults to try new sports activity, through the familiar BOBS in Sussex model.

"They never get involved in stuff like this, I'm shocked! Everyone in my group enjoyed participating (with BOBS) and I was so happy to see people, who are not engaging usually, to be really active", Support staff

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. Facilitated by an experienced team led by a professional artist, 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.

"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"

o Voices From The Edges is our music programme for children and young people, funded by Youth Music and this year we engaged with 32 young people through a series of we delivered 31 sessions this year in Newhaven. We also produced an album of 20 original songs and a songbook showcasing lyrics, artwork and photographs created by the young participants.

FUNDRAISING ACTIVITIES

Significant funding developments during this period include;

- o continued funding via the East Sussex Carer's hub to support delivery of our Carers O'Clock programme for unpaid adult carers.
- o funding from Youth Music to deliver music activity with young people in Newhaven.
- o commission from Hailsham Academy to deliver a 6 week pilot course of our BOBS Skills programme with Year 11 students.
- o funding from East Sussex County Council to deliver Holiday and Food activity during Easter and Summer holidays.

CULTURE SHIFT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2025**

FINANCIAL REVIEW

Financial position

Culture Shift received revenue of £153,920 throughout the year. Grants provided totalled £146,072 with remaining income was made up from commissioned services and event fees of £6,271 and sundry other income of £1,577.

Expenditure throughout the year amounted to £233,216 and after deducting this from the income the result was a net deficit of £(79,296).

As at 31 October 2025 the Charity held total reserves of £91,224 of which £67,682 was held in unrestricted funds and £23,542 in restricted funds.

Within the year, our accounts show that £205,648 of restricted funds were allocated to unrestricted costs. This transfer of funds represents the staffing and core costs incurred through project delivery, as agreed with our funders. As of November 2025, we have made improvements to our bookkeeping system so that these costs are allocated on a project basis against restricted funds as part of our monthly reconciliation process so that a transfer of funds of this size will not be necessary moving forwards.

The deficit within this year is seen in the context of the wider economic climate and particularly the impact on charitable fundraising. The trustees are focused on the learning gained and proactive changes that have been made this year and are confident that ongoing developments moving into the year ahead indicate that a strong foundation is now in place from which to build towards future sustainability and growth.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Culture Shift set up as a Charitable Incorporated Organisation on October 28 2020 having operated as a Community Interest Company CIC for 10 years previously. This is the fifth report for the charity.

Recruitment and appointment of new trustees

This year has seen continued internal change for the organisation, with the Chief Operations Officer leaving the organisation; The Chief Operations Officer (in December 2024) and the Data and Communications Assistant being made redundant (in June 2025).

The staff team now consists of 3 roles; Chief Executive Officer, Project Manager and Programme Assistant started. A bookkeeper and a Finance Manager are now employed by the charity on a freelance basis.

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.

CULTURE SHIFT

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 OCTOBER 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT **GOVERNANCE**

The Board of Trustees acts in the best interests of Culture Shift with reasonable care and skill to ensure that the purposes of the charity for the public benefit are carried out, in compliance with the governing document and the law. The trustees are accountable for managing the resources of the charity responsibly.

Culture Shift trustees are working to 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 the charity. 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.

Culture Shift trustees meet on a quarterly basis to monitor performance and measure this against key performance indicators, budget allocation and spend. 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 and the Chief Executive Officer. Full board meetings are attended by the Chief Executive Officer and Project Manager, with the Programme Assistant delivering the board secretariat function. We have separate supervision meetings for all staff and support from our accountants.

Trustees are involved in the 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1192000

Principal address

Trustees

Ms L Palmer

Ms L Salway

A L Savage

J Pipe

S Bottrell

A Green

Ms L Dennison (appointed 27/5/2025)

A Flowers (appointed 18/2/2025)

I Noble (appointed 18/2/2025)

K Rogers (appointed 17/9/2025)

S Titterton (appointed 17/9/2025)

CULTURE SHIFT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 24 March 2026 and signed on its behalf by:

Trustee



Andrew Green Chair of the Board of Trustees

**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 Culture Shift (the Trust) for the year ended 31 October 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust'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

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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the 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 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.

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:

CULTURE SHIFT**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		25,900	120,172	146,072	192,820
Charitable activities					
General Charitable		1,900	4,371	6,271	76,219
Investment income	2	1,475	-	1,475	1,796
Other income		102	-	102	14,033
Total		<u>29,377</u>	<u>124,543</u>	<u>153,920</u>	<u>284,868</u>
EXPENDITURE ON					
Charitable activities					
General Charitable		<u>178,671</u>	<u>54,545</u>	<u>233,216</u>	<u>328,581</u>
NET INCOME/(EXPENDITURE)		(149,294)	69,998	(79,296)	(43,713)
Transfers between funds	10	<u>205,648</u>	<u>(205,648)</u>	<u>-</u>	<u>-</u>
Net movement in funds		56,354	(135,650)	(79,296)	(43,713)
RECONCILIATION OF FUNDS					
Total funds brought forward		11,328	159,192	170,520	214,233
TOTAL FUNDS CARRIED FORWARD		<u><u>67,682</u></u>	<u><u>23,542</u></u>	<u><u>91,224</u></u>	<u><u>170,520</u></u>

The notes form part of these financial statements

CULTURE SHIFT**BALANCE SHEET**
31 OCTOBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	7	1,500	-	1,500	19,117
Cash at bank		95,948	23,542	119,490	181,668
		<u>97,448</u>	<u>23,542</u>	<u>120,990</u>	<u>200,785</u>
CREDITORS					
Amounts falling due within one year	8	(29,766)	-	(29,766)	(30,265)
		<u>67,682</u>	<u>23,542</u>	<u>91,224</u>	<u>170,520</u>
NET CURRENT ASSETS					
		<u>67,682</u>	<u>23,542</u>	<u>91,224</u>	<u>170,520</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>67,682</u>	<u>23,542</u>	<u>91,224</u>	<u>170,520</u>
NET ASSETS					
		<u>67,682</u>	<u>23,542</u>	<u>91,224</u>	<u>170,520</u>
FUNDS	10				
Unrestricted funds				67,682	11,328
Restricted funds				23,542	159,192
TOTAL FUNDS				<u>91,224</u>	<u>170,520</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 March 2026 and were signed on its behalf by:

Trustee



Andrew Green Chair of the Board of Trustees

The notes form part of these financial statements

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, evidencing the ongoing viability of the organisation. Despite a challenging funding environment, the trustees have considered the outlook for 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

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.

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 2025**

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.

Pension costs and other post-retirement benefits

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

Financial instruments

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

	2025	2024
	£	£
Deposit account interest	1,475	1,796
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

Trustees' expenses

	2025	2024
	£	£
Trustees' expenses	16	127
	<u> </u>	<u> </u>

CULTURE SHIFT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 OCTOBER 2025**

4. STAFF COSTS

	Year ended 31/10/25 £	Year ended 31/10/24 £
Wages and Salaries	118,891	147,712
Social Security costs (excluding NI allowance)	13,071	13,651
Pension costs	2,773	13,455
	<u>174,818</u>	<u>175,322</u>

The total benefits/remuneration of key management personnel, including employers pension contributions and national insurance was £55,506 (2024: £92,138).

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

	2025	2024
Management and Project	<u>4</u>	<u>5</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	(1)	192,821	192,820
Charitable activities			
General Charitable	76,219	-	76,219
Investment income	1,796	-	1,796
Other income	13,298	735	14,033
Total	<u>91,312</u>	<u>193,556</u>	<u>284,868</u>
EXPENDITURE ON			
Charitable activities			
General Charitable	<u>199,796</u>	<u>128,785</u>	<u>328,581</u>
NET INCOME/(EXPENDITURE)	(108,484)	64,771	(43,713)
Transfers between funds	<u>8,853</u>	<u>(8,853)</u>	<u>-</u>
Net movement in funds	(99,631)	55,918	(43,713)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>110,959</u>	<u>103,274</u>	<u>214,233</u>
TOTAL FUNDS CARRIED FORWARD	<u>11,328</u>	<u>159,192</u>	<u>170,520</u>

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2025**6. TANGIBLE FIXED ASSETS**

	Computer equipment £
COST	
At 1 November 2024 and 31 October 2025	642
DEPRECIATION	
At 1 November 2024 and 31 October 2025	642
NET BOOK VALUE	
At 31 October 2025	-
At 31 October 2024	-

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	1,500	19,117

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Bank loans and overdrafts (see note 9)	20,467	15,119
Trade creditors	1,725	7,353
Taxation and social security	2,824	3,011
Other creditors	4,750	4,782
	29,766	30,265

9. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	20,467	15,119

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2025**10. MOVEMENT IN FUNDS**

	At 1/11/24 £	Net movement in funds £	Transfers between funds £	At 31/10/25 £
Unrestricted funds				
General fund	(22,798)	(126,125)	205,648	56,725
BOBS Education - Designated	22,685	(12,885)	-	9,800
Consultancy (ED)	2,200	(2,200)	-	-
Small Programmes (ED)	199	(199)	-	-
Voices From The Edge (ED) - Designated	2,690	3,310	-	6,000
Our Songs, Our Stories	6,293	(6,293)	-	-
Delta 7	59	(59)	-	-
BOBS Estar	-	(4,843)	-	(4,843)
	11,328	(149,294)	205,648	67,682
Restricted funds				
Creative Cafe	5,494	-	(5,494)	-
Space to Create	70	-	(70)	-
Young carers	3,560	1,060	(4,620)	-
Bobs in Sussex	42,736	2,542	(42,736)	2,542
Carers O'clock	19,687	17,687	(22,374)	15,000
Telling Your Story	1,052	-	(1,052)	-
Delta 7	3,030	(426)	(2,604)	-
Discovery College	1	-	(1)	-
Holiday Activities and Food	15,197	15,582	(30,779)	-
Every Sort of People	-	11,252	(10,252)	1,000
Small Programmes	6,504	17,009	(20,513)	3,000
Time Travel in Sussex	54,212	3,047	(55,259)	2,000
Our Songs Our Stories	7,649	3,995	(11,644)	-
BOBS Move	-	(1,750)	1,750	-
	159,192	69,998	(205,648)	23,542
TOTAL FUNDS	170,520	(79,296)	-	91,224

CULTURE SHIFT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 OCTOBER 2025**

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	9,037	(135,162)	(126,125)
BOBS Education - Designated	-	(12,885)	(12,885)
Consultancy (ED)	-	(2,200)	(2,200)
Small Programmes (ED)	-	(199)	(199)
Voices From The Edge (ED) - Designated	20,340	(17,030)	3,310
Our Songs, Our Stories	-	(6,293)	(6,293)
Delta 7	-	(59)	(59)
BOBS Estar	-	(4,843)	(4,843)
	29,377	(178,671)	(149,294)
Restricted funds			
Young carers	1,070	(10)	1,060
Bobs in Sussex	9,800	(7,258)	2,542
Carers O'clock	30,129	(12,442)	17,687
Delta 7	600	(1,026)	(426)
Holiday Activities and Food	34,762	(19,180)	15,582
Every Sort of People	14,502	(3,250)	11,252
Small Programmes	19,477	(2,468)	17,009
Time Travel in Sussex	9,303	(6,256)	3,047
Our Songs Our Stories	4,900	(905)	3,995
BOBS Move	-	(1,750)	(1,750)
	124,543	(54,545)	69,998
TOTAL FUNDS	153,920	(233,216)	(79,296)

CULTURE SHIFT**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 OCTOBER 2025**10. MOVEMENT IN FUNDS - continued****Comparatives for 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 - Designated	-	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) - Designated	-	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
Every Sort of People	-	(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 2025**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	14,325	(146,507)	(132,182)
Creative Cafe (ED)	6,460	(10,370)	(3,910)
Micro Cafes (ED)	-	(1,900)	(1,900)
BOBS Education - Designated	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) - Designated	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
Every Sort of People	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			
	284,868	(328,581)	(43,713)

CULTURE SHIFT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 OCTOBER 2025**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2025.

CULTURE SHIFT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 OCTOBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,667	-
Grants	143,405	192,820
	146,072	192,820
Investment income		
Deposit account interest	1,475	1,796
Charitable activities		
Fees for services	4,777	76,219
Event Fees	1,494	-
	6,271	76,219
Other income		
Other Income	102	14,033
Total incoming resources	153,920	284,868
EXPENDITURE		
Charitable activities		
Wages	118,891	165,141
Social security	5,331	-
Pensions	2,773	-
Telephone	442	-
Direct Project Costs	75,651	130,871
Bank charges	56	63
Computer supplies	69	909
Professional fees	7,323	8,803
Marketing	504	443
Subsistence	385	889
Travel costs	904	999
DBS Admin fees	514	63
Dues and Subscription	253	70
Insurance	2,644	2,973
Internet and connectivity	1,804	2,297
Materials and resources	6	45
Meals and entertainment	413	131
Office rental	6,455	8,400
Postage and delivery	10	11
Stationary and office supplies	107	292
Sundry expenses	2,957	586
Carried forward	227,492	322,986

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CULTURE SHIFT**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 OCTOBER 2025

	2025 £	2024 £
Charitable activities		
Brought forward	227,492	322,986
Book-keeping fees	3,218	2,468
	<u>230,710</u>	<u>325,454</u>
Support costs		
Governance costs		
Trustees' expenses	16	127
Independent exam	2,490	3,000
	<u>2,506</u>	<u>3,127</u>
Total resources expended	<u>233,216</u>	<u>328,581</u>
Net expenditure	<u>(79,296)</u>	<u>(43,713)</u>

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