

# SOUTH DOWNS PLANETARIUM

England & Wales · Charity number 1096869

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [04632506](#)

**Registered** 2003-04-04

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Sir Patrick Moore Building  
Kingsham Farm  
Kingsham Road  
Chichester  
West Sussex  
PO19 8RP

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**Website** [www.southdowns.org.uk](http://www.southdowns.org.uk)

## Activities

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**Objects:** THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC IN THE SCIENCE OF ASTRONOMY AND ALLIED SCIENCES, PARTICULARLY BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING BY THE PROVISION OF A PLANETARIUM IN CHICHESTER.

**Activities:** Promote - science & technology particularly to children of all ages and the public understanding of science to all.

## Classification

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- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** CHICHESTER, WEST SUSSEX
- West Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£117,568	£123,532	-	-
2024-04-30	£131,241	£93,615	-	-
2023-04-30	£91,543	£93,100	-	-
2022-04-30	£77,499	£130,230	-	-
2021-04-30	£62,858	£91,062	-	-

## Trustees

Name	Role	Appointed
ANN ELIZABETH MILLS	Chair	
DR JOHN WILLIAM MASON MBE		
ROBERT KIRK BA		2011-09-15

**SOUTH DOWNS PLANETARIUM**

England & Wales - Charity number 1096869

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# Accounts

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**REGISTERED COMPANY NUMBER: 04632506 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1096869**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2025  
for  
South Downs Planetarium

Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

South Downs Planetarium

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for the Year Ended 30 April 2025

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South Downs Planetarium  
Report of the Trustees  
for the Year Ended 30 April 2025

The Trustees present their report with the financial statements of South Downs Planetarium for the financial year ended 30th April 2025.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2025

#### **OBJECTIVES AND ACTIVITIES**

##### **Overview**

The financial year ending 30th April 2025 has been another very successful and eventful year for the South Downs Planetarium and its team of volunteers. The much-anticipated building project to complete the new expanded, modern entrance foyer and an enlarged and modernised exhibition area, completed in July 2024, has been the single most significant upgrade to the Planetarium's facilities since the original construction phase nearly 25 years earlier and was only made possible through a generous bequest in memory of one of our founders and most dedicated volunteers the late Dr. Richard (Dick) Barton.

The extra space has made a significant improvement to the welcome received by all our visitors and is already enhancing the learning opportunities with the installation of new IT and exciting planetary displays. It has also allowed more space for activities during educational visits.

On 19th June 2024 we were delighted to receive the King's Award for Voluntary Service. The whole team of volunteers were present to receive the Award and Citation from the Lord Lieutenant of West Sussex, Lady Emma Barnard. The Volunteers and guests enjoyed a wonderful and very special celebration as we had been included among the very first such awards from the new monarch, King Charles III.

The Planetarium volunteers are very proud to have the following citation:

"Revealing the wonders of the universe to educate, excite and inspire all".

The role of the South Downs Planetarium in science education has resulted in a number of special programmes and events. In the last year we have welcomed around 7,500 children of school age, including those with special learning needs. In fulfilment of our objectives under "... to educate, excite and inspire all", we presented a series of Space Family Fun Days in July 2024 and February 2025. These events were hugely successful and gave our visitors a wide range of experiences and activities, many suitable for children under 5 years of age. In late March 2025 the public were invited to join the Planetarium Team to observe a partial eclipse of the Sun. This was another very successful 'live' event with clear skies enabling the public to safely observe a unique spectacle. In addition, astro-navigation training courses for Officers in the Royal Navy continue to be an important part of our work.

In April 2025, we celebrated the Hubble Space Telescope's 35 years of outstanding contributions to our understanding our Universe. The South Downs Planetarium had been invited to join the world-wide celebrations of this special birthday. A number of events were held, including a unique presentation in the auditorium for A Level Science students, special shows for the general public and a reception (with a special show) for a range of guests from local government and leaders providing education services for young people.

##### **Volunteer and Trustee Roles, Responsibilities and Contributions**

The skills, expertise and commitment of the Volunteer Team were essential to the final completion and fitting out of the new expanded area of the ground floor, once the building contractors had left the site. This new project has meant that many of the existing policies, procedures and guidelines needed to be reviewed and, in some cases, amended significantly. This has been all successfully achieved.

We increased the number of volunteers to 52 during the year, including eight new recruits who have remained with us. The recruitment of new volunteers is essential to offset the normally occurring wastage. Each Volunteer is recruited with full HR best practices and they each complete an Induction Programme. This Induction Training covers all the Planetarium procedures and practices including, Security, Health & Safety, Data Protection, Child and Vulnerable Adults Protection, etc. Included within the Volunteer Team are twelve Duty Managers who have extra responsibilities and receive additional training before taking on the role.

All Duty Managers attended a Duty Managers' Workshop in August 2024. This covered Health & Safety, Security, Risk Assessments and new Fire and Evacuation procedures. It was a valuable opportunity to brainstorm new thoughts and proposals especially related to the expanded foyer area. All Volunteers attended Briefing and Development Meetings in October 2024. The objectives of these meetings were to highlight new procedures and guidelines and to gather opinions and fresh ideas to progress with the Team.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2025

The Planetarium continues to support Sixth Form (A-Level), University undergraduate and PGCE students in STEM subjects. We are currently mentoring five students and anticipate a further two joining the Planetarium in the summer of 2025.

An important aspect of the Trustees' role is to forward plan and skill members of the Volunteer Team to deliver the very busy programme for schools, in support of curriculum studies. We now have three Presenters who can deliver presentations in the main auditorium for school groups. Recent recruits include new volunteers with high levels of skill in the areas of IT, Business Planning, Site and Building Maintenance, etc. There are regular bi-monthly Management Meetings and the Trustees meet regularly to review progress, forward plan and set objectives for the future.

While there have been many exciting advances and events in the financial year ending 30th April 2025, at the same time, it has been essential that more mundane administrative tasks are carried out to do with safety and security, both personal and financial, during major developments.

In November 2023, our three-year agreement with our insurers was due to terminate. Since we were part way through the construction phase of the new expanded, modern entrance foyer and exhibition area, it was agreed to extend the cover for a further year pending a revaluation of the Planetarium upon completion. The revaluation was carried out by the quantity surveyor who worked on the latest major building project.

It was agreed by the Trustees that a market testing exercise should be undertaken to ensure that we achieved the necessary insurance cover at the most competitive price. Three brokers were used: Access (who arranged our existing cover), Gallaghers and Towergate. In the event the best offer came from AXA our existing insurer via Access. This is for a five-year agreement, which comes with a discount that means that the premium for 2024/25 (£3,627.64) is very slightly less than for 2023/24.

One important change is that we will not be covered against the risk of surface water flooding and no insurer was willing to cover that risk. Examination of the Environment Agency flood risk maps shows that the area at risk is specifically the small compound (used as a car park) immediately to the west of the Planetarium. The flood risk maps do not consider the fact that when the Planetarium was built, a very large soakaway was dug under the compound, with two associated settlement sumps, to deal with surface water drainage. In the whole of the Planetarium's existence (including the period before the initial construction phase began in 1999) there has been no instance of the compound flooding.

#### **Review of the Year**

The major building works were not completed until July 2024, which meant that some restrictions on visitor numbers had to be kept in place for the first two-and-a-half months of the financial year to comply with emergency evacuation and fire safety regulations.

With the construction phase completed, total visitor numbers in 2024/25 were 12,767, up about 7% on the previous financial year. However, revenue income from sales in the kiosk, from shows of all kinds and courses was £84,960.22, little different from the figure in 2024/25. The Trustees are, nevertheless, confident that revenue income will pick up in 2025/26 and they will additionally be introducing small price increases for admission across the board.

The total income for the 2024/25 financial year was £117,567.32, a decrease of 11% compared with the previous year's figure of £131,305.13, but a fair result considering the challenges presented by the prevailing economic climate of the period. This decrease was primarily due to three factors. Firstly, revenue from school visits fell by 14% due to a reduction in the average size of visiting school groups. Secondly, the significant expenditure on the major building works meant that the Planetarium received interest of just £2,840.93 on its savings compared with £6,580.24 the previous year. Thirdly, there was a substantial decrease in income from discretionary grants and donations from individuals and organisations, down from £40,058.38 in 2023/24 to £27,457.25 in the current financial year.

The remaining cost of the building works, amounting to £60,552.72 during the year, was funded from our reserves, much of this accrued over a ten-year period from a combination of grants, donations, major bequests and revenue income. There was also significant expenditure on architects', structural engineers' and quantity surveyors' fees amounting to £6,436.27 in the 2024/25 financial year.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2025

There was, however, noteworthy spending of £20,509.97 on new equipment (incl. ICT, AV and VR) and furnishings for the Planetarium, £5,551.60 on essential refurbishment, repairs and renewals, and of £4,180.80 on annual and 5-year maintenance and servicing, but it was possible to fund all of this expenditure from the Planetarium's current account, a considerable achievement in the financial climate of the time.

Another important issue was the continuing rise in energy costs which had begun in the spring of 2022. The energy costs for 2024/25 at £4,356.62 were 21% higher than for the previous financial year. Administrative costs also showed a marked rise of 36% over the previous financial year and the Trustees will be looking at ways in which these may be reduced.

#### **Policies and Procedures**

As with previous annual reports the Trustees maintain the issue of policies and procedures high on its agenda in both Management and Trustee meetings. The volunteer responsible for Risk Management reports to the meeting on a regular basis.

All policies and procedures continue to be formally reviewed and updated to ensure they remain fit for purpose and reflect any changes in legislation and regulations.

#### **Working with Schools**

The Planetarium has a comprehensive document based on Department for Education (DfE) guidance and advice.

Some measures from the COVID-19 lockdown period have been retained for the welfare of both the visiting children and the adults supervising them, both from the school and the volunteers of the Planetarium. This document is reviewed in line with the changing advice from the Department for Education.

#### **Child Protection**

The Planetarium has a comprehensive document in place covering child protection, safeguarding and vulnerable adults.

As in previous years, the Trustees can confirm that there have been no child protection, safeguarding or vulnerable adult incidents reported to the South Downs Planetarium during the past year.

All schools and youth groups booked to visit the South Downs Planetarium must comply with the Planetarium's policy that they have approved DBS checked staff always accompanying them, and as part of this policy, such accompanying staff are admitted free of charge.

Although it is not a requirement for Trustees and volunteers to have DBS checks a decision has been taken to introduce a programme of DBS checks for Trustees and Duty Managers, to demonstrate high standards and the South Downs Planetarium's commitment to Child Protection.

#### **Disability and Accessibility**

The Planetarium has continued its commitment to ensure accessibility to all people with or without any extra mobility, learning or sensory needs. Frequently children with extra needs are accommodated within the mainstream school visit and there is no distinction made between their extra needs and the needs of the mainstream school children. In effect we always try to 'normalise' the visit as much as possible for those with special or additional needs.

#### **Risk Management**

Areas of risk management, fire safety and health and safety continue to be the responsibility of a volunteer with a background in the West Sussex Fire and Rescue Service, specifically in the role of Health and Safety Risk Manager.

All risk management documents including policies, procedures and risk assessments are being reviewed on a regular basis. This includes, not only, all risk assessments for activities within the Planetarium but also outreach events.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2025

Over the past year all health and safety documents have been reviewed and updated. The Planetarium has a comprehensive health and safety policy document which includes organisational responsibilities and arrangements. Where considered necessary, separate and more detailed procedures have been developed including Risk Assessment Methodology, Responding to Health and Safety Accidents/Incidents and Investigating Accident/Incidents.

The Fire Risk Assessment, Building Risk Assessment and Fire Evacuation Plan were reviewed and amended to ensure compliance with Fire Regulations and Health and Safety Regulations during the period of construction of the new extension. Final documents have been developed to reflect the major changes to the building. These documents went active to coincide with the opening of the extension to the entrance foyer in July 2024. All volunteers received appropriate information and instruction on the Fire Evacuation Procedures prior to opening.

Prior to opening, First Aid Equipment was increased, and a defibrillator is due to be installed just outside the main entrance in the summer of 2025.

An ongoing review is currently underway, updating the Planetarium arrangements to ensure ongoing compliance with the Control of Substances Hazardous to Health Regulations (COSHH). This includes a review of the COSHH Register and risk assessments based on the Safety Data Sheets provided by the suppliers.

#### **Data Protection**

The Trustees can report that there have been no data breaches or complaints regarding data protection from either volunteers or from members of the public since the last annual report.

The CCTV system continues to be registered with the Information Commissioner's Office and we are in regular receipt of the ICO's newsletter. Any salient issues from the Newsletter are reported to the Trustees at the management meetings.

We have not received any Data Subject Requests regarding personal data collected for shows (which is minimal anyway) or any Data Subject Requests relating to the CCTV system. Our website details how Data Subject Requests can be made.

#### **Major Developments**

The new expanded, modern entrance foyer and enlarged, modernised exhibition area is part of the Trustees' ongoing development programme for the Planetarium. But to remain at the forefront of science education yet more improvements are necessary. This is why the Planetarium team is now embarking on a new phase of fundraising to make these exciting new developments a reality.

With construction of the new entrance and foyer extension now complete, the next phase will be fitting it out, together with the upgrading and refurbishment of those parts of the public areas not affected by the latest phase of construction works. Modern audiences expect the latest in facilities and exhibit technology. The aim is to reinforce the South Downs Planetarium's position as a leading educational and cultural venue in the South of England.

Since commissioning in May 2022, the Planetarium has benefited greatly from the electrical power generated by its array of 80 solar panels, with most of the daytime presentations in the late spring and summer run entirely from solar power. A priority for the Trustees in the 2025/26 financial year will be to assess whether it will be economically beneficial to acquire battery storage to allow deferred use of solar power generated on-site. Associated with this will be the installation of a continuous monitoring system on the solar power inverter to determine the pattern of power usage at different times and to ascertain how much excess power could be exported back to the Grid under the Smart Export Guarantee (SEG) scheme. Although the much expanded entrance foyer and exhibition area will require additional energy for heating in the late autumn and winter months, it is hoped to achieve some reductions on our relatively high energy costs in the future, possibly by the introduction of 'zoning' and other measures.

The provision of a video wall and of new interactive displays in the entrance and foyer areas will show visitors videos and animations of space exploration activities and will be much more adaptable and topical than static displays. It is also planned to have a lunar module landing simulator and a Space Shuttle landing simulator in the foyer areas.

It is also intended to completely refurbish and modernise the Bunker Hall, our secondary auditorium/lecture room and other public areas of the building to the standard of the new entrance and foyer.

South Downs Planetarium

Report of the Trustees  
for the Year Ended 30 April 2025

The Trustees continue to seek funding in the form of grants and donations to progress these new projects, since it is their policy to keep admission prices affordable, especially for the thousands of children and young people who visit the Planetarium each year on group educational visits.

Longer term, the Trustees have provisional plans to expand activities into the adjacent ancient walled garden, on which a long lease was granted some years ago. They are looking into the idea of turning it into a 'pocket park'. This could encompass the presentation of subjects such as ecology and bio-diversity, climate change and weather monitoring.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, its articles of association, and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04632506 (England and Wales)

**Registered Charity number**

1096869

**Registered office**

Sir Patrick Moore Building  
Kingsham Farm  
Kingsham Road  
Chichester  
West Sussex  
PO19 8RP

**Trustees**

Dr J W Mason MBE  
R A Kirk BA  
Ms A Mills MCIPD-Chairman

**Company Secretary**

R A Kirk BA

**Independent Examiner**

Robert Sadler FCA  
Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

**REVIEW OF ACTIVITIES**

The results for the year and financial position of the South Downs Planetarium are as shown in the annexed financial statements.

As noted in the annexed financial statements, the registered company raised through grants, donations, miscellaneous income and the proceeds of presentations in the Planetarium £114,727 and received interest of £2,841 making total income of £117,568 for the year. The deficit for the year after deduction of expenses totalling £125,033 amounted to £(7,465).

The Trustees are most grateful for the very generous donations received from many different organisations and individuals, including help in kind.

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

South Downs Planetarium  
Report of the Trustees  
for the Year Ended 30 April 2025

.....  
Robert Kirk  
R A Kirk BA - Secretary

Independent Examiner's Report to the Trustees of  
South Downs Planetarium

**Independent examiner's report to the trustees of South Downs Planetarium ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Sadler FCA

Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

Date: .....

South Downs Planetarium

Statement of Financial Activities  
for the Year Ended 30 April 2025

	Notes	Unrestricted funds £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	29,767	-	29,767	40,057
<b>Charitable activities</b>					
Operation of Planetarium		75,536	-	75,536	76,570
Other trading activities	3	9,424	-	9,424	8,034
Investment income	4	2,841	-	2,841	6,580
<b>Total</b>		117,568	-	117,568	131,241
<b>EXPENDITURE ON</b>					
Raising funds		10,864	-	10,864	5,783
<b>Charitable activities</b>					
Operation of Planetarium		112,668	1,849	114,517	87,832
<b>Total</b>		123,532	1,849	125,381	93,615
<b>NET INCOME/(EXPENDITURE)</b>		(5,964)	(1,849)	(7,813)	37,626
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,103,044	81,732	1,184,776	1,147,150
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,097,080	79,883	1,176,963	1,184,776

The notes form part of these financial statements

South Downs Planetarium

Balance Sheet  
30 April 2025

	Notes	Unrestricted funds £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	946,015	27,685	973,700	942,917
<b>CURRENT ASSETS</b>					
Stocks	11	1,652	-	1,652	2,044
Cash at bank		152,914	52,198	205,112	243,656
		154,566	52,198	206,764	245,700
<b>CREDITORS</b>					
Amounts falling due within one year	12	(3,501)	-	(3,501)	(3,841)
<b>NET CURRENT ASSETS</b>		151,065	52,198	203,263	241,859
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,097,080	79,883	1,176,963	1,184,776
<b>NET ASSETS</b>		1,097,080	79,883	1,176,963	1,184,776
<b>FUNDS</b>					
Unrestricted funds	13			1,097,080	1,103,044
Restricted funds				79,883	81,732
<b>TOTAL FUNDS</b>				1,176,963	1,184,776

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

South Downs Planetarium

Balance Sheet - continued

30 April 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....  
R A Kirk BA - Trustee

.....  
J W Mason MBE - Trustee

## 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

Improvements to property	- at varying rates on cost
Plant and machinery	- varying methods
Fixtures and fittings	- at varying rates on cost

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **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.

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

**2. DONATIONS AND LEGACIES**

	30.4.25	30.4.24
	£	£
Donations	2,458	5,057
Gift aid receivable	2,309	-
Grants	25,000	35,000
	<u>29,767</u>	<u>40,057</u>

Grants received during the year consisted of the following (all of which are unrestricted in their nature):-

	30.04.25	30.4.24
	£	£
Bassil Shippam & Alsford Trust	-	15,000
F. Glenister Woodger Trust	-	15,000
Bernadette Charitable Trust	-	5,000
Sir Patrick Moore Heritage Trust	25,000	-
	<u>25,000</u>	<u>35,000</u>

**3. OTHER TRADING ACTIVITIES**

	30.4.25	30.4.24
	£	£
Proceeds from sale of items in kiosk	9,424	8,034
	<u>9,424</u>	<u>8,034</u>

**4. INVESTMENT INCOME**

	30.4.25	30.4.24
	£	£
Deposit account interest	2,841	6,580
	<u>2,841</u>	<u>6,580</u>

**5. NET INCOME/(EXPENDITURE)**

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

	30.4.25	30.4.24
	£	£
Depreciation - owned assets	53,715	36,912
	<u>53,715</u>	<u>36,912</u>

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

**6. TRUSTEES' REMUNERATION AND BENEFITS**

John Mason MBE, one of the trustees, was paid £20,280 in the year (£20,280 for the year ended 30th April 2024) as professional fees for the presentation of lectures. None of these fees related to his work as a trustee.

**Trustees' expenses**

Trustee and volunteer expenses totalled £430 for the year ended 30th April 2025 (£1,870 for the year ended 30th April 2024). These expenses are included in the Detailed Statement of Financial Activities under management costs.

**7. STAFF COSTS**

	30.4.25	30.04.24
	£	£
Principal Lecturer's Fees	20,280	20,280
Assistant Lecturers'/Handyman/Site Services Fees/Casual Administrator	2,914	2,208
	23,194	22,488
	23,194	22,488

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	40,057	-	40,057
<b>Charitable activities</b>			
Operation of Planetarium	76,570	-	76,570
Other trading activities	8,034	-	8,034
Investment income	6,580	-	6,580
<b>Total</b>	131,241	-	131,241
<b>EXPENDITURE ON</b>			
Raising funds	5,783	-	5,783
<b>Charitable activities</b>			
Operation of Planetarium	85,594	2,238	87,832
<b>Total</b>	91,377	2,238	93,615
<b>NET INCOME/(EXPENDITURE)</b>	39,864	(2,238)	37,626
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,063,180	83,970	1,147,150
<b>TOTAL FUNDS CARRIED FORWARD</b>	1,103,044	81,732	1,184,776

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

**9. RESTRICTED FUNDS**

Restricted donations and grants received during the year ended 30th April 2025 totalled £nil.

Total unutilised restricted grants held as at 30th April 2025 were as follows:-	£
Dr Brian May CBE: Walled Garden	49,620
Inner Wheel Club of Chichester: New chairs and tables for Bunker Hall	1,178
IBM UK Ltd: Meteorite display	1,400
	<hr/>
Restricted funds held at bank as at 30th April 2025	52,198
	<hr/> <hr/>

The total balance of restricted funds held as at 30th April 2025 consisted of the following:

	£
Unutilised restricted funds held at bank (as above)	52,198
Net book value of fixed assets purchased with restricted funds	27,685
	<hr/>
Total restricted funds held as at 30th April 2025	79,883
	<hr/> <hr/>

**10. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 May 2024	1,327,234	285,647	8,603	1,621,484
Additions	58,089	26,409	-	84,498
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2025	1,385,323	312,056	8,603	1,705,982
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 May 2024	466,347	204,340	7,880	678,567
Charge for year	41,010	12,619	86	53,715
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2025	507,357	216,959	7,966	732,282
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 30 April 2025	877,966	95,097	637	973,700
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2024	860,887	81,307	723	942,917
	<hr/>	<hr/>	<hr/>	<hr/>

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

<b>11. STOCKS</b>		30.4.25	30.4.24
		£	£
Stocks		1,652	2,044
		<u>          </u>	<u>          </u>
<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		30.4.25	30.4.24
		£	£
Trade creditors		1	1
Accrued expenses		3,500	3,840
		<u>          </u>	<u>          </u>
		3,501	3,841
		<u>          </u>	<u>          </u>
<b>13. MOVEMENT IN FUNDS</b>			
	At 1.5.24	Net movement in funds	At 30.4.25
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	1,103,044	(5,964)	1,097,080
<b>Restricted funds</b>			
Restricted Revenue Reserve	81,732	(1,849)	79,883
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	1,184,776	(7,813)	1,176,963
	<u>          </u>	<u>          </u>	<u>          </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	117,568	(123,532)	(5,964)
<b>Restricted funds</b>			
Restricted Revenue Reserve	-	(1,849)	(1,849)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	117,568	(125,381)	(7,813)
	<u>          </u>	<u>          </u>	<u>          </u>

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	1,063,180	39,864	1,103,044
<b>Restricted funds</b>			
Restricted Revenue Reserve	83,970	(2,238)	81,732
<b>TOTAL FUNDS</b>	<u>1,147,150</u>	<u>37,626</u>	<u>1,184,776</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	131,241	(91,377)	39,864
<b>Restricted funds</b>			
Restricted Revenue Reserve	-	(2,238)	(2,238)
<b>TOTAL FUNDS</b>	<u>131,241</u>	<u>(93,615)</u>	<u>37,626</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	1,063,180	33,900	1,097,080
<b>Restricted funds</b>			
Restricted Revenue Reserve	83,970	(4,087)	79,883
<b>TOTAL FUNDS</b>	<u>1,147,150</u>	<u>29,813</u>	<u>1,176,963</u>

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	248,809	(214,909)	33,900
<b>Restricted funds</b>			
Restricted Revenue Reserve	-	(4,087)	(4,087)
<b>TOTAL FUNDS</b>	<u>248,809</u>	<u>(218,996)</u>	<u>29,813</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2025.

South Downs Planetarium

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2025

	30.4.25 £	30.4.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,458	5,057
Gift aid receivable	2,309	-
Grants	25,000	35,000
	29,767	40,057
<b>Other trading activities</b>		
Commercial trading operations	9,424	8,034
<b>Investment income</b>		
Deposit account interest	2,841	6,580
<b>Charitable activities</b>		
Presentations	71,626	74,228
Whole and Half Day Courses	3,910	2,342
	75,536	76,570
<b>Total incoming resources</b>	117,568	131,241
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases - Planetarium kiosk	5,178	5,156
Advertising and Publicity	5,686	627
	10,864	5,783
<b>Charitable activities</b>		
Lecturer & Assistant Fees	23,194	22,488
Subscriptions	1,882	1,808
Licences	998	644
Improvements to property	41,011	28,088
Plant and machinery	12,619	8,618
Fixtures and fittings	87	206
	79,791	61,852
<b>Support costs</b>		
<b>Management</b>		
Light, Heat and Rates	5,947	4,077
Insurance	3,628	3,740
Telephone	1,040	206
PPS inc. photocopying	752	350
Sundries	7,853	7,676
Repairs and Renewals	12,461	5,186
	31,681	21,235

This page does not form part of the statutory financial statements

South Downs Planetarium

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2025

	30.4.25	30.4.24
	£	£
<b>Management</b>		
<b>Finance</b>		
Bank charges	25	225
<b>Governance costs</b>		
Accountancy fees	3,020	4,520
Total resources expended	<u>125,381</u>	<u>93,615</u>
<b>Net (expenditure)/income</b>	<u>(7,813)</u>	<u>37,626</u>

This page does not form part of the statutory financial statements

**SOUTH DOWNS PLANETARIUM**

England & Wales - Charity number 1096869

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# Accounts

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**REGISTERED COMPANY NUMBER: 04632506 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1096869**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2024  
for  
South Downs Planetarium

Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

South Downs Planetarium

Contents of the Financial Statements  
for the Year Ended 30 April 2024

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Detailed Statement of Financial Activities	18 to 19

South Downs Planetarium  
Report of the Trustees  
for the Year Ended 30 April 2024

The Trustees present their report with the financial statements of South Downs Planetarium for the financial year ended 30th April 2024.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2024

#### **OBJECTIVES AND ACTIVITIES**

##### **Overview**

The financial year ending 30th April 2024 has been a period of significant change in our operations at the Planetarium. After recovering from the challenges of the Covid-19 pandemic, the Planetarium embarked on a major redevelopment project to significantly enlarge the entrance foyer and exhibition area. When completed, this will increase the footprint of the building by approximately 40 percent. It will be the single most significant upgrade to the Planetarium's facilities since the original construction phase nearly 25 years ago. The new building works commenced in July 2023, but the ongoing construction necessitated a substantial reduction in the space accessible to visiting groups and the general public to enable the building contractors to first demolish and then rebuild a major part of the ground floor.

The whole of the ground floor, entrances and emergency exits were reconfigured. The Trustees had spent a considerable amount of time working with the architects and structural engineers prior to the works commencing to ensure that the new enlarged entrance foyer and exhibition area would not only present a more attractive and inspiring face to our visitors, but also meet all of the Planetarium's ongoing needs. This included scope for extending the range of activities which could be offered within the building in the future.

On commencement of the contract, the Trustees worked with the building contractors and quantity surveyor on a weekly basis to continually monitor the progress and ongoing costs of each phase of the works.

In November 2023 we were pleased to welcome Gillian Keegan, then Secretary of State for Education. We were able to share the very significant contribution that the Planetarium makes to education for all ages and especially in the area of STEM subjects.

Also in November, the Planetarium received the wonderful news that the King's Award for Voluntary Service was to be awarded to the Planetarium Team. The announcement in the King's Birthday Honours was the result of a very detailed and robust assessment and was received with great delight by everyone. The Award will be presented to the Team in June 2024.

##### **Volunteer Roles, Responsibilities and Contributions**

Prior to the building contractors commencing works on site, the volunteer team contributed an enormous amount of time and endeavour to decommission and strip out exhibits, displays and technical equipment from the foyer for reinstallation once the works are completed. This effort relied on the skills, knowledge and commitment of the volunteers and will be vital again when the new building is commissioned ready for the public in the summer of 2024. The building works not only resulted in reduced space for school visits, public shows, teacher training, Royal Navy courses and events, but also important changes in working practices and to safety and evacuation procedures. The volunteer team successfully worked round all the restrictions and managed the increased workload with great success. It is important to highlight that one of the Trustees or Duty Managers was present at every event.

We maintained a team of 44 volunteers during the year. We recruited six new volunteers in that period and they have remained with us. Many of the volunteers are retired and towards the end of the year we welcomed four new joiners who are in employment but very eager to be involved with the work of the Planetarium. The recruitment of new volunteers is essential to offset the normally occurring wastage.

A particular pressure has been on the key supervisory role of Duty Managers, who have overall responsibility for all aspects of visitor safety. This is because it takes time for incoming volunteers to reach a sufficient level of training and experience to be assessed as potential Duty Managers, even assuming they are willing and able to take on the additional commitment and responsibility. Ten of the volunteer team are Duty Managers and this includes four newly appointed Duty Managers who completed their training during the year. All new recruits complete full Induction training which includes a personal book that highlights the Planetarium's Policies and Procedures.

Additionally, there are vital roles in terms of building maintenance, IT and technical support, as well as keeping abreast of changes in the regulatory framework for Health and Safety and Risk Management. We have been very fortunate in recruiting volunteers to fulfil these roles. Nevertheless, individuals' personal circumstances can and do change and towards the end of the year we learned that some key members of the team were leaving the area, resulting in important gaps that will have to be filled.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2024

We receive a very significant number of applications from young students seeking work experience in a scientific environment. We have had to decline over 20 young individuals due to the building project. It is important to record that the opportunities for work experience for young people entering science as a career are very few.

The Trustees have met together on a regular basis, every other month, to review operations and action plan for necessary changes. These meetings include an update on Policies and Procedures. In August the Trustees spent a Planning & Development Day, and this was repeated in January. Throughout the year we have met with key volunteers with specific responsibilities to review and plan e.g. Fire and Health and Safety, etc. In summary, 2023/2024 has been an exciting and challenging year. We have many successes to celebrate and many changes to manage over the next year. All the achievements and endeavour of the Planetarium is due to its unique and dedicated Team of Trustees and Volunteers.

#### **Review of the Year**

The ongoing building works which commenced in July 2023 were preceded by a period of several weeks when the Planetarium was closed to enable the volunteers to decommission and strip out exhibits, displays and technical equipment from the part of the building that was to be demolished. Another downside of the building works was that following the earlier restrictions on visitor numbers at our shows due to the Covid-19 pandemic, similar restrictions had to be imposed during the construction phase to comply with emergency evacuation and fire safety regulations.

Every effort was made to run as many shows as possible while the works were ongoing, but inevitably there was a decrease in total visitor numbers and consequent lower financial return. Total visitor numbers in 2023/24 were 11,942, down about 15% on the previous financial year. Consequently revenue income from sales in the kiosk, from shows of all kinds and courses was £84,604 down 6% on the figure of £89,992 in 2022/23. The Trustees are, nevertheless, confident that this sacrifice will have been worth it in the longer term.

However, the total revenue income for the 2023/24 financial year was £131,241, an increase of 43% over the previous year's figure of £91,543, and an excellent result considering the various operational difficulties. This increase was primarily due to two factors. Firstly, interest rates had risen significantly during 2022 and 2023, so the Planetarium received interest on its investments totalling £6,580 in 2023/24 compared with just £987 the previous year. Secondly, there was a very significant increase in income from discretionary grants and donations from individuals and organisations, up from just £564 in 2022/23 to £40,057 in the current financial year. This increase was due to the Trustees actively pursuing additional funding from local grant-making trusts and other sources to help with the costs of the ongoing building works. These had risen by about 10% since the original tenders had been issued due to a nationwide increase in the cost of building materials during early 2023.

The substantial cost of the building works totalling £498,548 during the year, was funded from our reserves, much of this accrued over a ten-year period from a combination of grants, donations, major bequests and revenue income. There was also significant ongoing expenditure on architects', structural engineers' and quantity surveyors' fees amounting to £31,326 in the 2023/24 financial year. However, it was possible to fund this expenditure from the Planetarium's current account, a considerable achievement in the financial climate of the time.

There was also major necessary expenditure on deep cleaning of the building by contractors, waste disposal, cleaning of catch pits and surface water soakaway and the provision of cleaning materials and PPE for use by volunteers, totalling £4,670. Another important issue was the rise in energy costs which began in the spring of 2022. The energy costs for 2023/24 at £3,604 were 40% higher than the average of the previous 24 months. This will become an even more important issue following the completion of the much expanded entrance foyer and exhibition area in the spring of 2024.

#### **Policy and Procedures**

As with previous annual reports the Trustees maintain the issue of policies and procedures high on its agenda in both management and Trustee meetings. The volunteer responsible for Risk Management reports to the meetings on a regular basis.

All policies and procedures continue to be formally reviewed and updated to ensure they remain fit for purpose and reflect any changes in legislation and regulations.



## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2024

#### **Working with Schools**

The Planetarium has a comprehensive document based on Department for Education (DfE) guidance and advice. Measures from the Covid-19 lockdown period have been retained for the welfare of both the visiting children and the adults supervising them, both from the school and the volunteers of the Planetarium. This document is reviewed in line with the changing advice from the Department for Education..

#### **Child Protection**

The Planetarium has a comprehensive document in place covering child protection, safeguarding and vulnerable adults.

As in previous years, the Trustees can confirm that there have been no child protection, safeguarding or vulnerable adult incidents reported to the South Downs Planetarium during the past year.

All schools and youth groups booked to visit the South Downs Planetarium must comply with the Planetarium's policy that they have approved DBS checked staff always accompanying them, and as part of this policy, such accompanying staff are admitted free of charge.

Although it is not a requirement for Trustees and volunteers to have DBS checks, a decision has been taken to introduce a programme of DBS checks for Trustees and Duty Managers, to demonstrate high standards and the South Downs Planetarium's commitment to Child Protection.

#### **Disability and Accessibility**

The Planetarium has continued its commitment to ensure accessibility to all people with or without any extra mobility, learning or sensory needs. Frequently children with extra needs are accommodated within the mainstream school visit and there is no distinction made between their extra needs and the needs of the mainstream school children. In effect we always try to 'normalise' the visit as much as possible for those with special or additional needs.

#### **Risk Management**

Areas of risk management, fire safety and health and safety continue to be the responsibility of a volunteer with a background in the West Sussex Fire and Rescue Service, specifically in the role of Health and Safety Risk Manager.

All risk management documents including policies, procedures and risk assessments are being reviewed on a regular basis. This includes, not only, all risk assessments for activities within the Planetarium but also outreach events.

Over the past year all Health and Safety documents have been reviewed and updated. The Planetarium has a comprehensive Health and Safety policy document which includes organisational responsibilities and arrangements. In addition, separate and more detailed procedures have been developed including Risk Assessment Methodology, Responding to Health and Safety Accidents/Incidents and Investigating Accident/Incidents.

The Fire Risk Assessment, Building Risk Assessment and Fire Evacuation Plan were reviewed and amended to ensure compliance with Fire Regulations and Health and Safety Regulations during the period of construction of the new extension. All volunteers received training on the Fire Evacuation Procedures prior to work commencing. These documents are currently being reviewed again in preparation for reinstating an escape route through the rear of the new extension. A final review is also being progressed in preparation for the completion of the building works. Final documents, complying with all relevant legislation and regulations, will be introduced prior to full completion of the new extension.

Training in the new procedures is also being prepared for all Trustees and volunteers, to be delivered as a priority prior to the opening of the new extension.

Procedures that were retained following the Covid-19 pandemic now form a normal part of risk management procedures to ensure high levels of hygiene within the Planetarium to minimise risk of infections.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2024

#### **Data Protection**

The Trustees can report that there have been no data breaches or complaints regarding data protection from either volunteers or from members of the public since the last annual report.

The CCTV system continues to be registered with the Information Commissioner's Office and we are in regular receipt of the ICO's newsletter. Any salient issues from the Newsletter are reported to the Trustees at the management meetings.

We have not received any Data Subject Requests regarding personal data collected for shows (which is minimal anyway) or any Data Subject Requests relating to the CCTV system. Our website details how Data Subject Requests can be made.

#### **Major Developments**

The Trustees have been able to continue with their development programme. Once the construction of the new entrance and foyer extension is complete, the next phase will be fitting it out, together with the upgrading and refurbishment of those parts of the public areas not affected by the current construction works.

Since commissioning in May 2022, the Planetarium has benefited greatly from the electrical power generated by its array of 80 solar panels and after some delay and difficulty it is hoped that we shall soon be able to sell power back to the National Grid under the Smart Export Guarantee (SEG). A priority for the Trustees will be to acquire a battery storage installation as soon as finances permit since this will allow deferred use of solar power generated on-site, the value of which far exceeds the return on sales of power to the Grid. It is hoped that this will result in significant savings on our relatively high energy costs. It is planned to create a small dedicated battery storage enclosure adjacent to the solar power inverter and associated electronics where the three batteries (one for each phase of the 3-phase supply) and their control unit can be housed.

Security has remained a significant issue this year and CCTV coverage has been improved and upgraded around the Planetarium. It is also planned to upgrade all of the fire exit doors in the near future from wood to steel construction.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, its articles of association, and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

04632506 (England and Wales)

##### **Registered Charity number**

1096869

##### **Registered office**

Sir Patrick Moore Building

Kingsham Farm

Kingsham Road

Chichester

West Sussex

PO19 8RP

##### **Trustees**

Dr J W Mason MBE

R A Kirk BA

Ms A Mills MCIPD-Chairman

##### **Company Secretary**

R A Kirk BA

South Downs Planetarium

Report of the Trustees  
for the Year Ended 30 April 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Robert Sadler FCA  
Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

**REVIEW OF ACTIVITIES**

The results for the year and financial position of the South Downs Planetarium are as shown in the annexed financial statements.

As noted in the annexed financial statements, the registered company raised through grants, donations, miscellaneous income and the proceeds of presentations in the Planetarium £124,661 and received interest of £6,580 making total income of £131,241 for the year. The surplus for the year after deduction of expenses totalling £93,615 amounted to £37,626.

The Trustees are most grateful for the very generous donations received from many different organisations and individuals, including help in kind.

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

.....  
Robert Kirk  
R A Kirk BA - Secretary

Independent Examiner's Report to the Trustees of  
South Downs Planetarium

**Independent examiner's report to the trustees of South Downs Planetarium ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Sadler FCA

Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

Date: .....

South Downs Planetarium

Statement of Financial Activities  
for the Year Ended 30 April 2024

	Notes	Unrestricted funds £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	40,057	-	40,057	564
<b>Charitable activities</b>					
Operation of Planetarium		76,570	-	76,570	78,121
			3	8,034	-
			4	6,580	-
				8,034	11,871
				6,580	987
				131,24	- 131,241
				<u>1</u>	<u>91,543</u>
<b>EXPENDITURE ON</b>					
Raising funds		5,783	-	5,783	8,877
<b>Charitable activities</b>					
				85,594	2,238
				87,832	84,223
				<u>91,377</u>	<u>2,238</u>
				<u>93,615</u>	<u>93,100</u>
<b>NET INCOME/(EXPENDITURE)</b>		39,864	(2,238)	37,626	(1,557)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,063,180	83,970	1,147,150	1,148,707
				1,103,0	81,732
				1,184,7	1,147,1
				<u>44</u>	<u>76</u>
				<u>1,184,7</u>	<u>1,147,1</u>
				<u>44</u>	<u>76</u>
				<u>1,184,7</u>	<u>1,147,1</u>
				<u>44</u>	<u>76</u>
				<u>1,184,7</u>	<u>1,147,1</u>
				<u>44</u>	<u>76</u>
				<u>1,184,7</u>	<u>1,147,1</u>
				<u>44</u>	<u>76</u>
				<u>1,184,7</u>	<u>1,147,1</u>
				<u>44</u>	<u>76</u>
				<u>1,184,7</u>	<u>1,147,1</u>
				<u>44</u>	<u>76</u>
				<u>1,184,7</u>	<u>1,147,1</u>
				<u>44</u>	<u>76</u>
				<u>1,184,7</u>	<u>1,147,1</u>
				<u>44</u>	<u>76</u>
				<u>1,184,7</u>	<u>1,147,1</u>
				<u>44</u>	<u>76</u>
				<u>1,184,7</u>	<u>1,147,1</u>
				<u>44</u>	<u>76</u>
				<u>1,184,7</u>	<u>1,147,1</u>
				<u>44</u>	<u>76</u>
				<u>1,184,7</u>	<u>1,147,1</u>
				<u>44</u>	<u>76</u>
				<u>1,184,7</u>	<u>1,147,1</u>
				<u>44</u>	<u>76</u>
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				<u>44</u>	<u>76</u>

South Downs Planetarium

Balance Sheet  
30 April 2024

	Notes	Unrestricted funds £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	913,383	29,534	942,917	449,653
<b>CURRENT ASSETS</b>					
			1	2,044	-
			1	-	2,044
				191,45	52,198
				8	243,656
		193,502	52,198	245,700	698,602
<b>CREDITORS</b>					
Amounts falling due within one year	12	(3,841)	-	(3,841)	(2,501)
<b>NET CURRENT ASSETS</b>				189,66	52,198
				1	241,859
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				1,103,044	81,732
				1,184,776	1,147,150
				<b>NET ASSETS</b>	1,181,03,732
				4	1,181,03,732
				<b>FUNDS</b>	13
				Unrestricted funds	1,103,03,63,044
				Restricted funds	81,83,732
				<b>TOTAL FUNDS</b>	1,181,03,732

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

The notes form part of these financial statements

South Downs Planetarium

Balance Sheet - continued

30 April 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....  
R A Kirk BA - Trustee

.....  
J W Mason MBE - Trustee

## 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

Improvements to property	- at varying rates on cost
Plant and machinery	- varying methods
Fixtures and fittings	- at varying rates on cost

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **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.

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024

**2. DONATIONS AND LEGACIES**

	30.4.24	30.4.23
	£	£
Donations	5,057	564
Grants	35,000	-
	<u>40,057</u>	<u>564</u>

Grants received during the year consisted of the following (all of which are unrestricted in their nature):-

	30.4.24	30.4.23
	£	£
Bassil Shippam & Alford Trust	15,000	-
F. Glenister Woodger Trust	15,000	-
Bernadette Charitable Trust	5,000	-
	<u>35,000</u>	<u>-</u>

**3. OTHER TRADING ACTIVITIES**

	30.4.24	30.4.23
	£	£
Proceeds from sale of items in kiosk	<u>8,034</u>	<u>11,871</u>

**4. INVESTMENT INCOME**

	30.4.24	30.4.23
	£	£
Deposit	6,598	-
account interest	<u>80</u>	<u>7</u>

**5. NET INCOME/(EXPENDITURE)**

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

	30.4.24	30.4.23
	£	£
Depreciation - owned assets	36,911	38,451





<b>TOTAL FUNDS</b>	1,06	83,97	1,147
<b>CARRIED</b>	3,18	0	,150
<b>FORWARD</b>		0	

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024

**9. RESTRICTED FUNDS**

Restricted donations and grants received during the year ended 30th April 2024 totalled £nil.

Total unutilised restricted grants held as at 30th April 2024 were as follows:-	£
Dr Brian May CBE: Walled Garden	49,620
Inner Wheel Club of Chichester: New chairs and tables for Bunker Hall	1,178
IBM UK Ltd: Meteorite display	<u>1,400</u>
Restricted funds held at bank as at 30th April 2024	<u><u>52,198</u></u>

The total balance of restricted funds held as at 30th April 2024 consisted of the following:

	£
Unutilised restricted funds held at bank (as above)	52,198
Net book value of fixed assets purchased with restricted funds	<u>29,534</u>
Restricted funds held at bank as at 30th April 2024	<u><u>81,732</u></u>

**10. TANGIBLE FIXED ASSETS**

	Improvements Fixtures to property £	Plant and machinery £	and fittings £	Totals £
<b>COST</b>				
	At 1 May 2023	797,360	285,647	8,301 1,091,308
	<u>Additions</u>	<u>529,874</u>	-	<u>302 530,176</u>
	<u>At 30 April 2024</u>	<u>1,327,228</u>	<u>525,647</u>	<u>8,603 1,621,484</u>
<b>DEPRECIATION</b>				
	At 1 May 2023	438,259	195,722	7,674 641,655
	<u>Charge for year</u>	<u>28,088</u>	<u>8,618</u>	<u>206 36,912</u>
	<u>At 30 April 2024</u>	<u>466,347</u>	<u>204,340</u>	<u>7,880 678,567</u>
<b>NET BOOK VALUE</b>				
	<u>At 30 April 2024</u>	<u>860,887</u>	<u>81,307</u>	<u>723 942,917</u>
	<u>At 30 April 2023</u>	<u>359,101</u>	<u>89,925</u>	<u>627 449,653</u>

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024

11. STOCKS

	30.4.24	30.4.23
	£	£
Stocks	2,013	44 96
	_____	_____

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Trade creditors	1 1	3,82,5
Accrued expenses	40 00	40 00
	_____	_____
	3,841	2,501

13. MOVEMENT IN FUNDS

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	1,063,180	39,864	1,103,044
<b>Restricted funds</b>			
Restricted Revenue Reserve	83,970	(2,238)	81,732
	_____	_____	_____
<b>TOTAL FUNDS</b>	1,147 37,62	1,150 6	1,184 ,776

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	131,241	(91,377)	39,864
<b>Restricted funds</b>			
Restricted Revenue Reserve	-	(2,238)	(2,238)
	_____	_____	_____
<b>TOTAL FUNDS</b>	131,2 41	(93,6 15)	37,62 6

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	1,061,267	1,913	1,063,180
<b>Restricted funds</b>			
Restricted Revenue Reserve	87,440	(3,470)	83,970
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>1,148</b>	<b>(1,55</b>	<b>1,147</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		,707	7) ,150

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	91,543	(89,630)	1,913
<b>Restricted funds</b>			
Restricted Revenue Reserve	-	(3,470)	(3,470)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>91,54</b>	<b>(93,1</b>	<b>(1,55</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		3	00) 7)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	1,061,267	41,777	1,103,044
<b>Restricted funds</b>			
Restricted Revenue Reserve	87,440	(5,708)	81,732
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>1,148</b>	<b>36,06</b>	<b>1,184</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		,707	9 ,776

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2024

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	222,784	(181,007)	41,777
<b>Restricted funds</b>			
Restricted Revenue Reserve	-	(5,708)	(5,708)
	<hr/>	<hr/>	<hr/>
	<b>TOTAL FUNDS</b>	222,7	(186, 36,06
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/> 84 715) 9

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2024.

South Downs Planetarium

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2024

	30.4.24 £	30.4.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations		5,0 56
		57 4
Grants		35, -
		00
		0
	40,057	564
<b>Other trading activities</b>		
Commercial trading operations	8,034	11,871
<b>Investment income</b>		
Deposit account interest	6,580	987
<b>Charitable activities</b>		
Presentations		74, 76,
		22 77
		8 9
Whole and Half Day Courses		2,3 1,3
		42 42
	76,570	78,121
<b>Total incoming resources</b>	131,241	91,543
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases - Planetarium kiosk		5,1 5,8
		56 39
Advertising and Publicity		62 3,0
		7 38
	5,783	8,877
<b>Charitable activities</b>		
Lecturer & Assistant Fees		22, 22,
		48 72
		8 8
Subscriptions		1,8 2,2
		08 73
Licences		64 58
		4 9
Improvements to property		28, 28,
		08 08
		8 8
Plant and machinery		8,6 10,
		18 18
		1
Fixtures and fittings		20 18
		6 4

This page does not form part of the statutory financial statements

**Support costs  
Management**

	61,852	64,043
Light, Heat and Rates	4,0 2,1 77 47	
Insurance	3,7 3,1 40 92	
Telephone	20 1,0 6 80	
PPS inc. photocopying	35 1,2 0 95	
Sundries	7,6 5,2 76 02	
Repairs and Renewals	5,1 4,6 86 24	
	21,235	17,540



**SOUTH DOWNS PLANETARIUM**

England & Wales - Charity number 1096869

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# Accounts

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**REGISTERED COMPANY NUMBER: 04632506 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1096869**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2023  
for  
South Downs Planetarium

Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

South Downs Planetarium

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for the Year Ended 30 April 2023

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Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 17
Detailed Statement of Financial Activities	18 to 19

South Downs Planetarium

Report of the Trustees  
for the Year Ended 30 April 2023

The Trustees present their report with the financial statements of South Downs Planetarium for the financial year ended 30th April 2023.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2023

#### **OBJECTIVES AND ACTIVITIES**

##### **Overview**

The financial year ending 30th April 2023 has been dominated by two main activities. The first is the transition from working under the necessary constraints imposed by the Covid-19 pandemic back to something close to pre-pandemic operations. Bookings have been buoyant for both school and youth and adult group visits and for public shows. However, the majority of our visitors are school children and young adults and it is this group that is facing challenging times. Returning to a normal life in the classroom, restricted school finance and teacher strikes have all made it more difficult for schools to arrange valuable school trips to the Planetarium during the year. Key elements of the hygiene regime brought in during the pandemic have been retained to protect both visitors and volunteers as far as possible from infectious diseases in the longer term.

The second major activity has been the extensive preparations needed to take the new, expanded entrance foyer and exhibition area project out to tender. It was originally hoped to start work on site towards the end of the 2022/23 financial year, but finalising the overall design, structural elements and specifications took considerably longer than originally planned. The delay has caused concern because it coincided with the steep rise in UK inflation that took place during the second half of 2022. This triggered labour costs and the cost of building materials to increase faster than the interest earned on the monies set aside to pay for the extension. In addition there has been a considerable amount of planning and preparatory work involved to adapt the Planetarium and its operation to enable it to remain safely open to visitors while the building contractors are working on site.

Two undoubted highlights of the year were the release of the very first images from the newly-commissioned James Webb Space Telescope (JWST) on 13th July 2022 and our Space Family Fun Days which took place over a weekend later that same month. The Planetarium was very fortunate to be selected to be one of the few places in the United Kingdom where the first JWST images were made immediately available and a volunteer team managed to process these into a special Planetarium show only 90 minutes after their release worldwide. The Space Family Fun Days fortunately coincided with a fine weekend and a wide range of exciting activities took place both inside and outside the Planetarium. Both events attracted visitors of all ages in good numbers and helped to publicise the valuable educational work that the Planetarium carries out.

It was with great sadness in June 2022 that we lost (to cancer) one of our Trustees, Graham Bryant. Graham had been part of the team for over a decade and was instrumental in a number of areas. His knowledge of astronomy and particularly meteorites was outstanding. Graham steered us through the Covid-19 pandemic and he is a great loss to the Planetarium Team and particularly to his fellow Trustees.

At the Trustees' invitation, one of our most experienced volunteers, Clive Hand, has joined the Management Team and he has contributed to this Summary at the Trustees' request.

The next 12 months will continue to be both exciting and challenging. We have the new major building project about to commence, with the difficult task of keeping the Planetarium open and operational throughout so we can continue our work in delivering cutting-edge science education for all ages.

##### **Volunteer Roles, Responsibilities and Contributions**

The Planetarium volunteer team has risen to every challenge during the past year. Their flexibility and commitment has meant that we have been able to make a significant contribution to science education for young people and adults. We currently have 44 active volunteers with ages from 17- 84. We have continued to recruit and have welcomed nine new volunteers since May 2022.

We were delighted to be able to spend a well-earned summer evening meal together in July after a lapse of three years. The Trustees saw this as a long overdue opportunity to thank the volunteer team for all their outstanding support and many contributions during the pandemic.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2023

A major step forward has been the transition of several newer volunteers into the key role of Duty Manager, the numbers of which, as noted last year, were in decline due to natural wastage exacerbated by the effects of the Covid-19 pandemic. We are also looking to train up a small number to be show presenters.

As noted elsewhere a further nine new volunteers have been successfully recruited during the year. Many of these new volunteers have existing skills and experience that can be utilised in other key support roles at the Planetarium.

In April 2023 we held a Duty Managers' Workshop for 15 of our most experienced, senior volunteers. This was an opportunity to discuss both the day-to-day management of the Planetarium as well as planning for our impending major building expansion project. We now have 15 Qualified First Aiders who successfully qualified in January.

We are currently mentoring five young A-Level/ University students. We are very proud that they are all young scientists in the making and that they are an important part of the Planetarium Team.

Over the last 12 months we have reviewed and revised our policies and procedures in most areas of our operations. These include Fire, Health & Safety, Security, Equal Opportunities & Wellbeing. The Volunteer Induction Handbook has also been updated and plays a significant part of the one day Induction programme for all new Volunteers.

The Planetarium Team was given a Community Award in March 2023 by the Chichester City Council. This was given in recognition of our significant contribution to the community with education for all ages. We have also been nominated for further awards. We have promoted the work of the Planetarium with outreach talks which has led to groups booking for presentations in the main auditorium.

#### **Review of the Year**

The economic recovery from the effects of the Covid-19 pandemic has continued during the 2022/23 financial year. There was a very welcome increase in the number of schools, youth and adult groups booking this year compared with 2021/22 and this is reflected in the marked rise in visitor numbers - 13,927 for 2022/23 against 10,778 for 2021/22, an increase of 29.2%. This contributed to a significant increase in revenue income - £89,991.69 for 2022/23 against £66,723.15 for 2021/22, an improvement of 34.9%. This compares with a total of £106,065.74 in the last fully operational year 2018/19. Consequently, revenue income generated in the current financial year was 84.8% of the 2018/19 figure and a very good result considering the various operational and other difficulties.

The total number of shows presented in the year was 271, the highest since 2018/19 (331). The Space Family Fun Days in July 2022 were a particularly successful venture. The total number of shows for schools and colleges was 147, the highest since 2018/19 (151). The best month for visits by schools and colleges was November 2022 with 30, the highest in our history for such visits in a single month. Income from such educational visits showed a 20.2% increase over the previous year, that from the public shows rose by 36.7% and income from presentations to groups, clubs and societies increased by 58.3%. There was also a substantial increase in revenue from sales in the kiosk of 75.3%.

Unfortunately, there was no income at all from discretionary grants and income from donations from individuals and organisations was just £564.23, a decrease of 92.4% over the previous financial year. In spite of this very significant decrease in income from donations and grants, the Trustees decided to push ahead with a number of building improvements in readiness for the construction of a very considerably expanded entrance foyer and exhibition area in 2023/24. These included installation of new double fire doors between the Bunker Room and the central foyer area, enhancement of the fire and intruder alarms and CCTV, investigation of a number of foul and surface water drainage issues and relocation of the foul sewer pump. There continued to be significant necessary expenditure on enhanced cleaning by contractors and the provision of cleaning materials and PPE for use by volunteers.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2023

There was also major expenditure on architects', structural engineers' and quantity surveyors' fees to draw up the plans, constructional details and costings for the new, expanded entrance foyer and exhibition area (for which funding had already been secured) in preparation for the issuing of tenders and the selection of the main contractor for the works. The expected commencement date was late spring/early summer of 2023. The total expenditure on the building works and associated costs in the current financial year was £52,809.09, and it was possible to fund all of this from the Planetarium's current account without dipping into savings, a considerable achievement in the financial climate of the time.

#### **Policy and Procedures**

As with previous annual reports the Trustees maintain the issue of policies and procedures high on its agenda in both management and Trustee meetings.

Following the removal of Government Covid-19 restrictions, the Trustees have returned to face-to-face management meetings. The volunteer responsible for Risk Management reports to the meeting on a regular basis.

All policies and procedures continue to be formally reviewed and updated to ensure they remain fit for purpose and reflect any changes in legislation and regulations.

#### **Working with Schools**

A comprehensive document based on Department for Education (DfE) guidance and advice was drawn up at the end of the Covid-19 lockdown period and remains in force as the measure the document contains remain beneficial for the welfare of both the visiting children and the adults supervising them, both from the school and the volunteers of the Planetarium. This document is reviewed in line with the changing advice from the DfE.

#### **Child Protection**

As in previous years, the Trustees can confirm that there have been no child protection or vulnerable adult incidents reported to the South Downs Planetarium during the past year. All schools and youth groups booked to visit the South Downs Planetarium must comply with the Planetarium's policy that they have approved DBS checked staff always accompanying them, and as part of this policy, such accompanying staff are admitted free of charge.

Although it is not a requirement for Trustees and volunteers to have DBS checks a decision has been taken to introduce a programme of DBS checks for Trustees and Duty Managers, to demonstrate high standards and the South Downs Planetarium's commitment to Child Protection.

#### **Disability and Accessibility**

The Planetarium has continued its commitment to ensure accessibility to all people with or without any extra mobility, learning or sensory needs. Frequently children with extra needs are accommodated within the mainstream school visit and there is no distinction made between their extra needs and the needs of the mainstream school children. In effect we always try to 'normalise' the visit as much as possible for those with special or additional needs.

#### **Risk Management**

The volunteer previously responsible for the South Downs Planetarium's fire safety and evacuation procedures has now taken on all areas of risk management. This volunteer has a background in the West Sussex Fire and Rescue Service, specifically in the role of Health and Safety Risk Manager.

All risk management documents including policies, procedures and risk assessments are being reviewed on a regular basis. This includes, not only, all risk assessments for activities within the Planetarium but also outreach events.

A new and robust procedure for accident and incident investigations is currently being developed.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2023

To ensure compliance with all relevant legislation and regulations a temporary health and safety risk assessment, fire safety risk assessment and evacuation plan is being prepared to cover the period of building work when the new extension is built during 2023.

There is a strong focus on providing training for volunteers and an Emergency First Aid Course was recently arranged with an external provider and successfully completed by Duty Managers. Training/instruction for fire safety, manual handling and display screen equipment for home workers is being provided.

Although Covid-19 restrictions have now been removed and normal operations have resumed, the Trustees recognise the potential for further outbreaks or future pandemics. The Planetarium has built up a robust set of procedures and guidance that can be reviewed and adapted at short notice should there be any future events. In addition, the Trustees have made the decision to retain procedures introduced to maintain high levels of hygiene within the Planetarium to minimise risk of infections.

#### **Data Protection**

The Trustees can report that there have been no data breaches or complaints regarding data protection from either volunteers or from members of the public since the last annual report.

The CCTV system continues to be registered with the Information Commissioner's Office and we are in regular receipt of the ICO's newsletter. Any salient issues from the Newsletter are reported to the Trustees at the management meetings.

We have not received any Data Subject Requests regarding personal data collected for shows (which is minimal anyway) or any Data Subject Requests relating to the CCTV system. Our website details how Data Subject Requests can be made.

#### **Major Developments**

Since commissioning in May 2022, the Planetarium has benefited greatly from the electrical power generated by its array of 80 solar panels and after some delay and difficulty it is hoped that we shall soon be able to sell power back to the National Grid under the Smart Export Guarantee (SEG). A priority for the Trustees will be to acquire a battery storage installation as soon as finances permit since this will allow deferred use of solar power generated on-site, the value of which far exceeds the return on sales of power to the Grid. It is planned to create a small dedicated battery storage enclosure adjacent to the solar power inverter and associated electronics where the three batteries (one for each phase of the 3-phase supply) and their control unit can be housed.

Security has become a more significant issue this year following a serious break in at adjacent premises and as a result CCTV coverage has been improved and upgraded around the Planetarium. It is also planned to upgrade all of the fire exit doors in the near future from wood to steel construction.

At the very end of the current financial year the tenders were issued for the construction of a new expanded, modern entrance foyer and an enlarged and modernised exhibition area at the Planetarium. This will maintain and build on the very considerable success of the Planetarium to date and meet the need to develop and improve visitor satisfaction and enjoyment, bringing all its facilities up to modern standards. It will be the single most significant upgrade to the Planetarium's facilities since the original construction phase nearly 25 years ago. The Trustees have earmarked a sum of £500,000 from our reserves to fund these major building works, much of this accrued over a ten-year period from a combination of grants, donations, major bequests and revenue income.

Although the tenders were issued later than originally intended, it is hoped that the successful contractor can begin work on this extension in the early summer of 2023.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, its articles of association, and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

South Downs Planetarium

Report of the Trustees  
for the Year Ended 30 April 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04632506 (England and Wales)

**Registered Charity number**

1096869

**Registered office**

Sir Patrick Moore Building  
Kingsham Farm  
Kingsham Road  
Chichester  
West Sussex  
PO19 8RP

**Trustees**

Dr J W Mason MBE  
R A Kirk BA  
Ms A Mills MCIPD-Chairman  
G Bryant FRAS (deceased 21.6.22)

**Company Secretary**

R A Kirk BA

**Independent Examiner**

Robert Sadler FCA  
Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

**REVIEW OF ACTIVITIES**

The results for the year and financial position of the South Downs Planetarium are as shown in the annexed financial statements.

As noted in the annexed financial statements, the registered company raised through grants, donations, miscellaneous income and the proceeds of presentations in the Planetarium £90,556 and received interest of £987 making total income of £91,543 for the year. The deficit for the year after deduction of expenses totalling £93,100 amounted to £(1,557).

The Trustees are most grateful for the very generous donations received from many different organisations and individuals, including help in kind.

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

.....  
Robert Kirk  
R A Kirk BA - Secretary

Independent Examiner's Report to the Trustees of  
South Downs Planetarium

**Independent examiner's report to the trustees of South Downs Planetarium ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Sadler FCA

Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

Date: .....

South Downs Planetarium

Statement of Financial Activities  
for the Year Ended 30 April 2023

	Notes	Unrestricted funds £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	564	-	564	10,069
<b>Charitable activities</b>					
Operation of Planetarium		78,121	-	78,121	59,951
Other trading activities	3	11,871	-	11,871	6,772
Investment income	4	987	-	987	69
Other income		-	-	-	638
<b>Total</b>		<u>91,543</u>	<u>-</u>	<u>91,543</u>	<u>77,499</u>
<b>EXPENDITURE ON</b>					
Raising funds		8,877	-	8,877	10,228
<b>Charitable activities</b>					
Operation of Planetarium		80,753	3,470	84,223	119,342
<b>Total</b>		<u>89,630</u>	<u>3,470</u>	<u>93,100</u>	<u>129,570</u>
<b>NET INCOME/(EXPENDITURE)</b>		1,913	(3,470)	(1,557)	(52,071)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,061,267	87,440	1,148,707	1,200,778
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,063,180</u></u>	<u><u>83,970</u></u>	<u><u>1,147,150</u></u>	<u><u>1,148,707</u></u>

The notes form part of these financial statements

South Downs Planetarium

Balance Sheet  
30 April 2023

	Notes	Unrestricted funds £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	417,881	31,772	449,653	433,849
<b>CURRENT ASSETS</b>					
Stocks	10	1,396	-	1,396	1,996
Cash at bank		646,404	52,198	698,602	715,361
		647,800	52,198	699,998	717,357
<b>CREDITORS</b>					
Amounts falling due within one year	11	(2,501)	-	(2,501)	(2,499)
		645,299	52,198	697,497	714,858
<b>NET CURRENT ASSETS</b>					
		1,063,180	83,970	1,147,150	1,148,707
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		1,063,180	83,970	1,147,150	1,148,707
<b>NET ASSETS</b>					
		1,063,180	83,970	1,147,150	1,148,707
<b>FUNDS</b>					
	12			1,063,180	1,061,267
Unrestricted funds				83,970	87,440
Restricted funds				1,147,150	1,148,707
<b>TOTAL FUNDS</b>					
				1,147,150	1,148,707

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

South Downs Planetarium

Balance Sheet - continued

30 April 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....  
R A Kirk BA - Trustee

.....  
J W Mason MBE - Trustee

## 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

Improvements to property	- at varying rates on cost
Plant and machinery	- varying methods
Fixtures and fittings	- at varying rates on cost

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **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.

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023

**2. DONATIONS AND LEGACIES**

	30.4.23	30.4.22
	£	£
Donations	564	7,402
Grants	-	2,667
	564	10,069
	564	10,069

Grants received during the year consisted of the following:-

	30.04.23	30.4.22
	£	£
Chichester District Council (Covid-19)	-	2,667
	-	2,667
	-	2,667

**3. OTHER TRADING ACTIVITIES**

	30.4.23	30.4.22
	£	£
Proceeds from sale of items in kiosk	11,871	6,772
Proceeds from sale of equipment	-	638
	11,871	7,410
	11,871	7,410

**4. INVESTMENT INCOME**

	30.4.23	30.4.22
	£	£
Deposit account interest	987	69
	987	69
	987	69

**5. NET INCOME/(EXPENDITURE)**

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

	30.4.23	30.4.22
	£	£
Depreciation - owned assets	38,453	42,511
Surplus on disposal of fixed assets	-	(638)
	38,453	41,873
	38,453	41,873

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023

**6. TRUSTEES' REMUNERATION AND BENEFITS**

John Mason MBE, one of the trustees, was paid £20,350 in the year (£20,000 for the year ended 30th April 2022) as professional fees for the presentation of lectures. None of these fees related to his work as a trustee.

**Trustees' expenses**

Trustee and volunteer expenses totalled £1,503 for the year ended 30th April 2023 (£538 for the year ended 30th April 2022). These expenses are included in the Detailed Statement of Financial Activities under management costs.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,069	-	10,069
<b>Charitable activities</b>			
Operation of Planetarium	59,951	-	59,951
Other trading activities	6,772	-	6,772
Investment income	69	-	69
Other income	638	-	638
<b>Total</b>	77,499	-	77,499
<b>EXPENDITURE ON</b>			
Raising funds	10,228	-	10,228
<b>Charitable activities</b>			
Operation of Planetarium	72,210	47,132	119,342
<b>Total</b>	82,438	47,132	129,570
<b>NET INCOME/(EXPENDITURE)</b>	(4,939)	(47,132)	(52,071)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,066,206	134,572	1,200,778
<b>TOTAL FUNDS CARRIED FORWARD</b>	1,061,267	87,440	1,148,707

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023

**8. RESTRICTED FUNDS**

Restricted donations and grants received during the year ended 30th April 2023 totalled £nil.

Total unutilised restricted grants held as at 30th April 2023 were as follows:-	£
Dr Brian May CBE: Walled Garden	49,620
Inner Wheel Club of Chichester: New chairs and tables for Bunker Hall	1,178
IBM UK Ltd: Meteorite display	1,400
	<hr/>
Restricted funds held at bank as at 30th April 2023	52,198
	<hr/> <hr/>

The total balance of restricted funds held as at 30th April 2023 consisted of the following:

	£
Unutilised restricted funds held at bank (as above)	52,198
Net book value of fixed assets purchased with restricted funds	31,772
	<hr/>
Restricted funds held at bank as at 30th April 2023	83,970
	<hr/> <hr/>

**9. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 May 2022	747,201	282,114	7,736	1,037,051
Additions	50,159	3,533	565	54,257
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2023	797,360	285,647	8,301	1,091,308
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 May 2022	410,171	185,541	7,490	603,202
Charge for year	28,088	10,181	184	38,453
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 April 2023	438,259	195,722	7,674	641,655
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 30 April 2023	359,101	89,925	627	449,653
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 30 April 2022	337,030	96,573	246	433,849
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023

<b>10. STOCKS</b>		30.4.23	30.4.22
		£	£
Stocks		1,396	1,996
		<u>          </u>	<u>          </u>
 <b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		 30.4.23	 30.4.22
		£	£
Trade creditors		1	(1)
Accrued expenses		2,500	2,500
		<u>          </u>	<u>          </u>
		2,501	2,499
		<u>          </u>	<u>          </u>
 <b>12. MOVEMENT IN FUNDS</b>			
		Net movement	At
	At 1.5.22	in funds	30.4.23
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	1,061,267	1,913	1,063,180
<b>Restricted funds</b>			
Restricted Revenue Reserve	87,440	(3,470)	83,970
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>1,148,707</u>	<u>(1,557)</u>	<u>1,147,150</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	91,543	(89,630)	1,913
<b>Restricted funds</b>			
Restricted Revenue Reserve	-	(3,470)	(3,470)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>91,543</u>	<u>(93,100)</u>	<u>(1,557)</u>

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.5.21 £	Net movement in funds £	Transfers between funds £	At 30.4.22 £
<b>Unrestricted funds</b>				
Unrestricted Revenue Reserve	1,066,206	(4,939)	-	1,061,267
<b>Restricted funds</b>				
Restricted Revenue Reserve	169,094	(47,132)	(34,522)	87,440
Restricted Capital Reserve	(34,522)	-	34,522	-
	<u>134,572</u>	<u>(47,132)</u>	<u>-</u>	<u>87,440</u>
<b>TOTAL FUNDS</b>	<u><u>1,200,778</u></u>	<u><u>(52,071)</u></u>	<u><u>-</u></u>	<u><u>1,148,707</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	77,499	(82,438)	(4,939)
<b>Restricted funds</b>			
Restricted Revenue Reserve	-	(47,132)	(47,132)
<b>TOTAL FUNDS</b>	<u><u>77,499</u></u>	<u><u>(129,570)</u></u>	<u><u>(52,071)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.21 £	Net movement in funds £	Transfers between funds £	At 30.4.23 £
<b>Unrestricted funds</b>				
Unrestricted Revenue Reserve	1,066,206	(3,026)	-	1,063,180
<b>Restricted funds</b>				
Restricted Revenue Reserve	169,094	(50,602)	(34,522)	83,970
Restricted Capital Reserve	(34,522)	-	34,522	-
	<u>134,572</u>	<u>(50,602)</u>	<u>-</u>	<u>83,970</u>
<b>TOTAL FUNDS</b>	<u><u>1,200,778</u></u>	<u><u>(53,628)</u></u>	<u><u>-</u></u>	<u><u>1,147,150</u></u>

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	169,042	(172,068)	(3,026)
<b>Restricted funds</b>			
Restricted Revenue Reserve	-	(50,602)	(50,602)
<b>TOTAL FUNDS</b>	<u>169,042</u>	<u>(222,670)</u>	<u>(53,628)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2023.

South Downs Planetarium

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2023

	30.4.23 £	30.4.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	564	7,402
Grants	-	2,667
	564	10,069
<b>Other trading activities</b>		
Commercial trading operations	11,871	6,772
<b>Investment income</b>		
Deposit account interest	987	69
<b>Charitable activities</b>		
Presentations	76,779	58,395
Whole and Half Day Courses	1,342	1,556
	78,121	59,951
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	638
	-	638
<b>Total incoming resources</b>	91,543	77,499
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases - Planetarium kiosk	5,839	5,564
Advertising and Publicity	3,038	4,664
	8,877	10,228
<b>Charitable activities</b>		
Lecturer & Assistant Fees	22,728	22,900
Subscriptions	2,273	1,916
Licences	589	502
Improvements to property	28,088	28,088
Plant and machinery	10,181	14,296
Fixtures and fittings	184	127
	64,043	67,829
<b>Support costs</b>		
<b>Management</b>		
Light, Heat and Rates	2,147	3,447
Carried forward	2,147	3,447

This page does not form part of the statutory financial statements

South Downs Planetarium

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2023

	30.4.23	30.4.22
	£	£
<b>Management</b>		
Brought forward	2,147	3,447
Insurance	3,192	2,820
Telephone	1,080	1,108
PPS inc. photocopying	1,295	1,377
Sundries	5,202	6,658
Repairs and Renewals	4,624	33,631
	<hr/>	<hr/>
	17,540	49,041
<b>Governance costs</b>		
Accountancy fees	2,640	2,472
	<hr/>	<hr/>
Total resources expended	93,100	129,570
	<hr/>	<hr/>
<b>Net expenditure</b>	(1,557)	(52,071)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**SOUTH DOWNS PLANETARIUM**

England & Wales - Charity number 1096869

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# Accounts

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**REGISTERED COMPANY NUMBER: 04632506 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1096869**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2022  
for  
South Downs Planetarium

Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

South Downs Planetarium

Contents of the Financial Statements  
for the Year Ended 30 April 2022

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Detailed Statement of Financial Activities	18 to 19

South Downs Planetarium  
Report of the Trustees  
for the Year Ended 30 April 2022

The Trustees present their report with the financial statements of South Downs Planetarium for the financial year ended 30th April 2022.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2022

#### **OBJECTIVES AND ACTIVITIES**

##### **Overview**

The 2021/22 financial year represented the first year of slow recovery following the enforced closures and Government restrictions imposed during the COVID-19 pandemic. As an indoor performance venue, the Planetarium was allowed to reopen from mid-May 2021, but due to the need to maintain a degree of social-distancing during the public shows, maximum numbers were kept well below the levels admitted pre-pandemic. Members of the public were also reluctant to visit venues such as the Planetarium at first and it took many months for confidence to return. As a result, restrictions on audience numbers attending the public shows continued throughout the 2021/22 financial year. In addition, many schools were very slow to reinstate school trips and if there were high numbers of staff off with COVID then it was impossible for them to run school trips. Accordingly, there were a number of unavoidable cancellations at short notice and it wasn't until the autumn of 2021 that schools began to return in reasonable numbers. A most pleasing outcome of the past year has been the sheer joy and excitement exhibited by children and young adults as they have returned to the captivating world of science at the Planetarium. The sales kiosk also remained closed for much of the year to prevent the possible transmission of infection via the sales items. The major consequence of all these issues was that overall visitor numbers and revenue income were well down on pre-pandemic levels.

Consequently, from a business perspective, the past year has still been very much affected by the COVID pandemic with its associated additional costs, health and safety procedures and reduced footfall. Only in the first quarter of 2022 did this improve as restrictions were eased following the continuing success of the vaccination programme, despite the appearance of new virus variants. At all times, the Trustees adopted a cautious approach, only very gradually increasing the capacity of the main auditorium to pre-COVID levels to maintain the confidence of visitors. This recognised that there were wide variations in the level of risk visitors were able or willing to accept. An enhanced level of regular deep cleaning has been maintained throughout the year. Caution was also warranted in recognising that the majority of our volunteers are older people and we have ensured that adequate supplies of PPE were available at all times for their use while on duty.

##### **Volunteer Roles, Responsibilities and Contributions**

During the pandemic, with the Planetarium operating in line with the varying level of restrictions in place, it was essential to maintain an appropriate level of volunteers to be ready for when the constraints eventually eased. During this time, we recruited 12 new volunteers, but the recruitment and induction process was more complex, protracted and adapted to work within the COVID guidelines. This meant that new volunteers had their induction delayed following their recruitment and the induction programme had to take into account that there might be unavoidable gaps in between duties. Each new Volunteer has had enhanced training to meet the needs of COVID protection. The Induction Booklet given to all new volunteers has been revised and updated.

The new volunteers that have been successfully recruited have helped to offset the normally occurring natural wastage, which was very slightly accelerated by the pandemic. Many of these new volunteers have existing skills and experience that can be utilised in other support roles at the Planetarium. Nevertheless, pressures have been felt due to the fact that operating with reduced capacity has meant that as many, if not more, shows have been run to meet demand and COVID security measures have required staffing levels at each show to be maintained despite catering for fewer visitors. A particular pressure has been on the key supervisory role of Duty Managers, who have overall responsibility for visitor safety. This is because it takes time for incoming volunteers to reach a sufficient level of training and experience to be assessed as potential Duty Managers, even assuming they are willing and able to take on the additional commitment and responsibilities.

We have maintained a friendly and caring contact with our volunteer team during the year and feedback has been very positive regarding the role of the Trustees in maintaining a valuable link and a good team spirit. Many of our volunteers and their families are in vulnerable groups and fully isolated during the pandemic. Close support was maintained throughout the year and it is pleasing to report that these volunteers have all returned to the Planetarium. The Trustees did anticipate that some volunteers would not wish to return when the pandemic subsided, but in fact only two volunteers have not returned for personal reasons. A number of volunteers contracted COVID, happily none seriously. This put extra pressure on the team to cover the duties of absentees to meet the needs of the education programme.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2022

A consequence of the pandemic has been many unavoidable last-minute changes to the programme. The volunteer team has been remarkably flexible in stepping forward for duty, sometimes at very short notice. The team has also been encouraged to prepare new learning activities for the school visits. A number of exciting secondary presentations have been introduced including sessions on satellites, missions to the Moon, Mars and the ISS. These sessions add valuable learning to complement the main Planetarium shows.

One outcome of the pandemic was that several new volunteers are younger than our usual group of retirees. These individuals were on furlough and were eager to use the time to volunteer which was of course to the benefit of the Planetarium. As this group has returned to their normal careers they have continued to volunteer in a limited but incredibly valuable way. This continued support is a clear indication of how much they feel valued as team members and their enjoyment of the role. We had a number of young A-level students as volunteers and we continued to mentor these during the year. The outcome has been very positive with places awarded at some of the UK's top universities.

#### **Review of the Year**

After a long period of enforced closure during the first four months of 2021, the Planetarium opened again on 17th May 2021 and a limited number of school visits and public shows took place in the four months to the end of August - 25 school visits and 30 public shows, totalling 2,131 visitors, an average of only 39 per show. Schools started to book again in reasonable numbers from mid-September and there were a total of 108 school visits and 67 public shows in the eight months to the end of the financial year. Adult groups also started to book again at this time and there were 21 visits by adult groups from September to April inclusive. Visitor numbers during that eight-month period totalled 8,647, a very slightly higher average of 44 per show, but still lower than pre-pandemic due to the reduced number of patrons permitted in the auditorium at any one time. Youth groups, such as brownies, guides, cubs and scouts were very reluctant to book at all during the year, their activities having been severely curtailed by the pandemic. The steady improvement during the second six months of the financial year compared with the first is shown by the visitor numbers which were 4,392 from May to October and 6,386 from November to April.

All of the influences outlined above meant that the total revenue income for the year was £66,723.15, compared with only £11,971.50 in 2020/21. This contrasts with a total of £106,065.74 in the last fully operational year 2018/19. Consequently, revenue income generated in the current financial year was 62.9% of the 2018/19 figure and a very good result considering the many operational difficulties. There continued to be significant necessary expenditure on enhanced cleaning by contractors and the provision of cleaning materials and PPE (masks, gloves and aprons) for use by volunteers. Income from donations, discretionary grants and local government grants in respect of Covid during the year totalled £10,070.18, a very substantial decrease of 84.1% over the previous financial year.

In spite of the very significant decrease in income from revenue, donations and grants during the year, the Trustees decided to complete a number of important improvements to the Planetarium during the period. These included installation of an 80-panel solar photovoltaic array on the Planetarium roof, inverter and associated equipment to bring solar electric power into the Planetarium; complete refurbishment and re-upholstering of all 96 aircraft seats in the auditorium; repositioning of two CCTV cameras to provide improved coverage of the adjacent walled garden, a new boundary fence between the walled garden and Frost's Garage next door; and architects' professional fees and planning application fees in respect of a new entrance foyer and exhibition area planned for construction in 2023/24.

#### **Policy and Procedures**

As with previous annual reports the Trustees maintain the issue of policy and procedures high on its agenda in both management and Trustee meetings. Over the last year the Trustees altered their meetings from remote conference calling/Zoom to in-person meetings. Throughout this process any issues regarding policy and procedures were discussed and acted upon as necessary.

All policies this year have been formally reviewed and updated. This was to ensure that we were able to adopt and incorporate any issues that may have arisen from the COVID-19 pandemic and its aftermath within policy. Additionally, after being closed for the lockdown period last year, we wished to ensure all policies were fit for purpose in a post-lockdown environment.

#### **Working with Schools**

A comprehensive document based on Department for Education (DfE) guidance and advice was drawn up at the end of the lockdown period and prior to the reintroduction of school visits to the South Downs Planetarium.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2022

This document outlined the precautions and actions taken by the Planetarium and also laid out the expectations we had of schools prior to, during and after their visits. This document was welcomed by schools as it demonstrated that we had taken advice and had carefully considered the welfare of both the visiting children and the adults supervising them, both from the school and the volunteers of the Planetarium. This document was reviewed on several occasions in line with the changing advice from the Department for Education.

#### **Child Protection**

As in previous years, the Trustees can confirm that there have been no child protection or vulnerable adult incidents reported to the South Downs Planetarium during the past year. All schools and youth groups booked to visit the South Downs Planetarium must comply with the Planetarium's policy that they have approved DBS checked staff always accompanying them, and as part of this policy, such accompanying staff are admitted free of charge.

#### **Disability and Accessibility**

Throughout the COVID-19 pandemic we have ensured that the Planetarium has remained accessible to all people with or without any extra mobility, learning or sensory needs. Frequently children with extra needs are accommodated within the mainstream school visit and there is no distinction made between their extra needs and the needs of the mainstream school children. In effect we always try to 'normalise' the visit as much as possible for those with special or additional needs.

In terms of the COVID-19 virus, those visitors who are exempt from wearing face coverings have also been accommodated within the South Downs Planetarium.

#### **Risk Assessment**

In line with good governance, risk assessments for the South Downs Planetarium and newly acquired walled garden area have been regularly reviewed and published on the staff noticeboard. Issues identified have been acted upon accordingly.

#### **Data Protection**

The Trustees can report that there have been no data breaches or complaints regarding data protection from either volunteers or from members of the public since the last annual report.

The CCTV system continues to be registered with the Information Commissioner's Office and we are in regular receipt of the ICO's newsletter. Any salient issues from the Newsletter are reported to the Trustees at the management meetings.

We have not received any Data Subject Requests regarding personal data collected for shows (which is minimal anyway) or any Data Subject Requests relating to the CCTV system. Our website details how Data Subject Requests can be made.

#### **Health and Safety**

As reported in the 2020/21 annual report, a volunteer has taken the responsibility for the South Downs Planetarium's fire prevention and evacuation procedures and all supporting documentation. This volunteer has a background in the West Sussex Fire and Rescue Service, specifically in the role of fire prevention. The fire documentation is under regular review.

#### **COVID-19 Precautions**

Although many of the regulations surrounding the containment of the COVID-19 virus were largely relaxed during the year, the South Downs Planetarium needed to continually amend its COVID-19 action plan in accordance with the changing advice issued by Government and the Department of Health throughout the latter part of 2021 and early 2022. Several iterations of the COVID-19 Action Plan were drafted and issued for use by our volunteers and shared with the many organisations (frequently schools) who were planning to visit the Planetarium during the period.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2022

The Trustees took the cautious approach of delaying the implementation of any updated advice, if that advice was considered to pose a possible additional risk for visitors or volunteers. An example was the relaxation of the need to wear face coverings. During this time, we requested that adults continue to wear face coverings (unless exempt) when moving around the Planetarium or when seated in the auditorium. Interestingly, our patrons were happy to continue to wear face coverings, especially after we explained our rationale - which was predicated on the vulnerability of volunteers and of fellow patrons. PPE has continued to be provided for all staff and was also available to any patron should they request this from us. Cleaning schedules have been maintained to date with both volunteers cleaning down surfaces after each show and with the additional contracted hours of a commercial cleaning company providing a deep clean on a weekly basis.

Although the Government had removed the legal necessity to adopt COVID-19 precautions before the end of the financial year, the Trustees maintained some of the precautions such as the wearing of face coverings by volunteers and for patrons to maintain social distancing. In addition, the Trustees do keep a close 'watching brief' on the infection rates and other indicators. We have been acutely aware of the recent variants and their enhanced transmissibility especially the Omicron XE variant (April 2022).

All volunteers working at the South Downs Planetarium report that have been vaccinated and received their booster vaccinations. Additionally, we have asked that any volunteer who is feeling in any way unwell should avoid working whilst feeling unwell as the symptoms of the Omicron variant are very similar to that of the common cold.

The above section is in line with the statement in the 2020/21 annual report where the Trustees stated that the South Downs Planetarium would remain a 'COVID-19 secure' environment regardless of the state of the pandemic and the extant infection rates. Naturally, this situation remains under review.

#### **Major Developments**

The Trustees have been able to continue with their planned development programme. This year has seen the commissioning of a large solar panel array which is already reducing energy costs, a benefit that will increase through selling any surplus generation back to the National Grid in the future. It also has the potential to accept battery storage that will allow energy generated during daylight to be stored and used for evening shows. It also creates an opportunity to demonstrate the science behind turning the energy of the Sun into a usable power source as part of the Planetarium's educational programme. This has proved extremely timely given the unprecedented surge in energy costs in the autumn of 2021.

The major project to extend and refurbish the Planetarium's entrance foyer and exhibition area was also progressed with the design and essential preliminary works completed in order to be able to submit the planning application for the whole scheme. A concern reported by the Planetarium's architects was that there might be a delay in the processing of planning applications by the Local Authority due to continuing COVID restrictions. Given inflationary pressures in the economy, any protracted delays in letting the contract for the principal works could add significantly to the total costs of the project. At the same time the returns on invested capital received through bequests are not keeping pace with inflation. This situation may require an active programme of fundraising to make up the difference, which the Trustees have under active consideration.

The next twelve months are likely to be every bit as challenging as the 2021/22 financial year. We have new building projects to complete which will give all our visitors an even more exciting experience. The local area around Chichester is also undergoing change and expansion, with many large new housing developments and increased traffic volumes, and it will be a priority to safeguard our work and contribution to education in STEM subjects for visitors of all ages.

On Christmas Day 2021, the much awaited James Webb Space Telescope was launched and it is anticipated that the images and results from this instrument will lead to renewed popular interest in astronomy, astrophysics and cosmology. It is also likely that the first launch in the new Artemis program to send astronauts back to the Moon will take place during 2022, ushering in a new era in human space exploration. In July 2022 the Planetarium will celebrate its 21st birthday. Plans are underway to mark this major event with the volunteer team. The Trustees also plan to ensure that this milestone is celebrated in the wider community with special family events.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, its articles of association, and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

South Downs Planetarium

Report of the Trustees  
for the Year Ended 30 April 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04632506 (England and Wales)

**Registered Charity number**

1096869

**Registered office**

Sir Patrick Moore Building  
Kingsham Farm  
Kingsham Road  
Chichester  
West Sussex  
PO19 8RP

**Trustees**

Dr J W Mason MBE  
R A Kirk BA  
Ms A Mills MCIPD-Chairman  
G Bryant FRAS

**Company Secretary**

R A Kirk BA

**Independent Examiner**

Robert Sadler FCA  
ICAEW  
Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

**REVIEW OF ACTIVITIES**

The results for the year and financial position of the South Downs Planetarium are as shown in the annexed financial statements.

As noted in the annexed financial statements, the registered company raised through grants, donations, miscellaneous income and the proceeds of presentations in the Planetarium £77,430 and received interest of £69 making total income of £77,499 for the year. The deficit for the year after deduction of expenses totalling £130,230 amounted to £(52,731).

The Trustees are most grateful for the very generous donations received from many different organisations and individuals, including help in kind.

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

.....  
Robert Kirk  
R A Kirk BA - Secretary

Independent Examiner's Report to the Trustees of  
South Downs Planetarium

**Independent examiner's report to the trustees of South Downs Planetarium ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Sadler FCA  
ICAEW  
Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

Date: .....

South Downs Planetarium

Statement of Financial Activities  
for the Year Ended 30 April 2022

	Notes	Unrestricted funds £	Restricted funds £	30.4.22 Total funds £	30.4.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	10,069	-	10,069	49,490
<b>Charitable activities</b>					
Operation of Planetarium		59,951	-	59,951	11,923
Other trading activities	3	6,772	-	6,772	35
Investment income	4	69	-	69	696
Other income		638	-	638	714
<b>Total</b>		77,499	-	77,499	62,858
<b>EXPENDITURE ON</b>					
Raising funds		10,228	-	10,228	2,168
<b>Charitable activities</b>					
Operation of Planetarium		72,210	47,132	119,342	88,894
<b>Total</b>		82,438	47,132	129,570	91,062
<b>NET INCOME/(EXPENDITURE)</b>		(4,939)	(47,132)	(52,071)	(28,204)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		1,066,206	134,572	1,200,778	1,228,982
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,061,267	87,440	1,148,707	1,200,778

The notes form part of these financial statements

South Downs Planetarium

Balance Sheet  
30 April 2022

	Notes	Unrestricted funds £	Restricted funds £	30.4.22 Total funds £	30.4.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	399,327	34,522	433,849	407,450
<b>CURRENT ASSETS</b>					
Stocks	10	1,996	-	1,996	3,965
Cash at bank		662,443	52,918	715,361	791,863
		664,439	52,918	717,357	795,828
<b>CREDITORS</b>					
Amounts falling due within one year	11	(2,499)	-	(2,499)	(2,500)
<b>NET CURRENT ASSETS</b>		661,940	52,918	714,858	793,328
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		1,061,267	87,440	1,148,707	1,200,778
<b>NET ASSETS</b>		1,061,267	87,440	1,148,707	1,200,778
<b>FUNDS</b>					
Unrestricted funds	12			1,061,267	1,066,206
Restricted funds				87,440	134,572
<b>TOTAL FUNDS</b>				1,148,707	1,200,778

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

South Downs Planetarium

Balance Sheet - continued

30 April 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....  
R A Kirk BA - Trustee

.....  
J W Mason MBE - Trustee

## 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

Improvements to property	- at varying rates on cost
Plant and machinery	- varying methods
Fixtures and fittings	- at varying rates on cost

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **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.

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

**2. DONATIONS AND LEGACIES**

	30.4.22	30.4.21
	£	£
Donations	7,402	4,186
Grants	2,667	45,304
	10,069	49,490
	10,069	49,490

Grants received during the year consisted of the following:-

	30.4.22	30.4.21
	£	£
Chichester District Council (NHB)	-	20,000
Chichester District Council (Covid-19)	2,667	25,304
IBM UK Ltd	-	-
	2,667	48,560
	2,667	48,560

**3. OTHER TRADING ACTIVITIES**

	30.4.22	30.4.21
	£	£
Proceeds from sale of items in kiosk	6,772	35
Proceeds from sale of equipment	638	714
	7,410	749
	7,410	749

**4. INVESTMENT INCOME**

	30.4.22	30.4.21
	£	£
Deposit account interest	69	696
	69	696
	69	696

**5. NET INCOME/(EXPENDITURE)**

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

	30.4.22	30.4.21
	£	£
Depreciation - owned assets	42,511	36,683
Surplus on disposal of fixed assets	(638)	(714)
	41,873	35,969
	41,873	35,969

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

**6. TRUSTEES' REMUNERATION AND BENEFITS**

John Mason MBE, one of the trustees, was paid £20,000 in the year (£15,210 for the year ended 30th April 2021) as professional fees for the presentation of lectures. None of these fees related to his work as a trustee.

**Trustees' expenses**

Trustee and volunteer expenses totalled £538 for the year ended 30th April 2022 (£1,234 for the year ended 30th April 2021). These expenses are included in the Detailed Statement of Financial Activities under "Sundries".

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	36,990	12,500	49,490
<b>Charitable activities</b>			
Operation of Planetarium	11,923	-	11,923
Other trading activities	35	-	35
Investment income	696	-	696
Other income	714	-	714
<b>Total</b>	50,358	12,500	62,858
<b>EXPENDITURE ON</b>			
Raising funds	2,168	-	2,168
<b>Charitable activities</b>			
Operation of Planetarium	87,978	916	88,894
<b>Total</b>	90,146	916	91,062
<b>NET INCOME/(EXPENDITURE)</b>	(39,788)	11,584	(28,204)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	1,105,994	122,988	1,228,982
<b>TOTAL FUNDS CARRIED FORWARD</b>	1,066,206	134,572	1,200,778

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

**8. RESTRICTED FUNDS**

Restricted donations and grants received during the year ended 30th April 2022 totalled £nil.

Total unutilised restricted grants held as at 30th April 2022 were as follows:-	£
Dr Brian May CBE: Walled Garden	50,340
Inner Wheel Club of Chichester: New chairs and tables for Bunker Hall	1,178
IBM UK Ltd: Meteorite display	1,400
	1,400
Restricted funds held at bank as at 30th April 2022	52,918

**9. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 May 2021	734,212	226,193	7,736	968,141
Additions	12,989	55,921	-	68,910
	734,212	226,193	7,736	968,141
At 30 April 2022	747,201	282,114	7,736	1,037,051
<b>DEPRECIATION</b>				
At 1 May 2021	382,083	171,245	7,363	560,691
Charge for year	28,088	14,296	127	42,511
	382,083	171,245	7,363	560,691
At 30 April 2022	410,171	185,541	7,490	603,202
<b>NET BOOK VALUE</b>				
At 30 April 2022	337,030	96,573	246	433,849
At 30 April 2021	352,129	54,948	373	407,450

**10. STOCKS**

	30.4.22	30.4.21
	£	£
Stocks	1,996	3,965
	1,996	3,965

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.22	30.4.21
	£	£
Trade creditors	(1)	-
Accrued expenses	2,500	2,500
	<u>2,499</u>	<u>2,500</u>

**12. MOVEMENT IN FUNDS**

	At 1.5.21 £	Net movement in funds £	Transfers between funds £	At 30.4.22 £
<b>Unrestricted funds</b>				
Unrestricted Revenue Reserve	1,066,206	(4,939)	-	1,061,267
<b>Restricted funds</b>				
Restricted Revenue Reserve	169,094	(47,132)	(34,522)	87,440
Restricted Capital Reserve	(34,522)	-	34,522	-
	<u>134,572</u>	<u>(47,132)</u>	<u>-</u>	<u>87,440</u>
<b>TOTAL FUNDS</b>	<u>1,200,778</u>	<u>(52,071)</u>	<u>-</u>	<u>1,148,707</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	77,499	(82,438)	(4,939)
<b>Restricted funds</b>			
Restricted Revenue Reserve	-	(47,132)	(47,132)
	<u>77,499</u>	<u>(129,570)</u>	<u>(52,071)</u>
<b>TOTAL FUNDS</b>	<u>77,499</u>	<u>(129,570)</u>	<u>(52,071)</u>

**Comparatives for movement in funds**

	At 1.5.20 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	1,105,994	(39,788)	1,066,206
<b>Restricted funds</b>			
Restricted Revenue Reserve	122,988	11,584	134,572
	<u>1,228,982</u>	<u>(28,204)</u>	<u>1,200,778</u>
<b>TOTAL FUNDS</b>	<u>1,228,982</u>	<u>(28,204)</u>	<u>1,200,778</u>

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	50,358	(90,146)	(39,788)
<b>Restricted funds</b>			
Restricted Revenue Reserve	12,500	(916)	11,584
<b>TOTAL FUNDS</b>	<u>62,858</u>	<u>(91,062)</u>	<u>(28,204)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.20 £	Net movement in funds £	Transfers between funds £	At 30.4.22 £
<b>Unrestricted funds</b>				
Unrestricted Revenue Reserve	1,105,994	(44,727)	-	1,061,267
<b>Restricted funds</b>				
Restricted Revenue Reserve	122,988	(35,548)	(34,522)	52,918
Restricted Capital Reserve	-	-	34,522	34,522
	<u>122,988</u>	<u>(35,548)</u>	<u>-</u>	<u>87,440</u>
<b>TOTAL FUNDS</b>	<u>1,228,982</u>	<u>(80,275)</u>	<u>-</u>	<u>1,148,707</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	127,857	(172,584)	(44,727)
<b>Restricted funds</b>			
Restricted Revenue Reserve	12,500	(48,048)	(35,548)
<b>TOTAL FUNDS</b>	<u>140,357</u>	<u>(220,632)</u>	<u>(80,275)</u>

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2022.

South Downs Planetarium

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2022

	30.4.22	30.4.21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	7,402	4,186
Grants	2,667	45,304
	10,069	49,490
<b>Other trading activities</b>		
Commercial trading operations	6,772	35
<b>Investment income</b>		
Deposit account interest	69	696
<b>Charitable activities</b>		
Presentations	58,395	11,263
Whole and Half Day Courses	1,556	660
	59,951	11,923
<b>Other income</b>		
Gain on sale of tangible fixed assets	638	714
	77,499	62,858
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases - Planetarium kiosk	5,564	532
Advertising and Publicity	4,664	1,636
	10,228	2,168
<b>Charitable activities</b>		
Lecturer & Assistant Fees	22,900	16,585
Subscriptions	1,916	1,382
Licences	502	485
Improvements to property	28,088	28,088
Plant and machinery	14,296	8,468
Fixtures and fittings	127	127
	67,829	55,135
<b>Support costs</b>		
<b>Management</b>		
Light, Heat and Rates	3,447	1,529
Insurance	2,820	2,936
Telephone	1,108	1,191
PPS inc. photocopying	1,377	746
Carried forward	8,752	6,402

This page does not form part of the statutory financial statements

South Downs Planetarium

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2022

	30.4.22	30.4.21
	£	£
<b>Management</b>		
Brought forward	8,752	6,402
Sundries	6,658	6,477
Repairs and Renewals	33,631	18,348
	<u>49,041</u>	<u>31,227</u>
<b>Governance costs</b>		
Accountancy fees	2,472	2,532
	<u>129,570</u>	<u>91,062</u>
Total resources expended		
	<u>(52,071)</u>	<u>(28,204)</u>
<b>Net expenditure</b>		

This page does not form part of the statutory financial statements

**SOUTH DOWNS PLANETARIUM**

England & Wales - Charity number 1096869

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# Accounts

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**REGISTERED COMPANY NUMBER: 04632506 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1096869**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2021  
for  
South Downs Planetarium

Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

South Downs Planetarium

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for the Year Ended 30 April 2021

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South Downs Planetarium  
Report of the Trustees  
for the Year Ended 30 April 2021

The Trustees present their report with the financial statements of South Downs Planetarium for the financial year ended 30th April 2021.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2021

#### **OBJECTIVES AND ACTIVITIES**

##### **Business and Administration Planning**

In April 2020 we received positive news from our insurer that they were extending the renewal date of our policy from August to November 2020 at no extra charge. This was in recognition of the very difficult situation in which many charities were finding themselves due to the pandemic. They also conducted a survey to establish more accurately the impact on each charity and offered support in matters of risk management. The Trustees welcomed these measures in such uncertain times. The fact that the building was unoccupied for much longer periods of time than usual was in itself a serious concern that could have affected our insurance cover. This led us to revise and enhance our security including the CCTV and intruder alarm systems.

At the beginning of August, we received a renewal notice that quoted the original renewal date in August but more worryingly set the new annual premium at almost double that for the previous year. The renewal date issue was quickly resolved, being a miscommunication within the insurance company, but we were offered no explanation as to why the premium had increased so dramatically despite making no claims against our policy in any of the years that we had done business with the company. When no explanation was forthcoming despite repeated requests, we sought quotes through brokers and obtained comparable cover from another insurer at a premium slightly lower than we had paid in 2019/20.

Our original policy for that year had included business interruption cover. Following publication of the outcome of the High Court ruling on a test case involving policies of a number of insurance companies, including the one that had issued our policy, we had concluded that they were liable for business interruption claims on certain policies. We therefore began the submission of a claim but it subsequently transpired that our policy was not one covered by the ruling. This was because our policy covered only a range of named notifiable diseases and our policy pre-dated the identification of Covid-19.

##### **Protecting and Supporting Our Volunteers**

From the beginning of the Covid-19 pandemic, the Trustees focused on 'protection' in all areas of operations. This included protection of the grounds, buildings, plant and all our technical equipment as well as our financial security. The Trustees have proactively met remotely (via video chat and Zoom) each week since March 2020. This close work protected all that the Planetarium represents.

An overall priority has been the protection of all visitors and volunteers. Following an exceptionally thorough series of risk assessments and a huge effort by the Trustees a very robust protocol was put in place. This had a significant impact in generating a 'feeling of safety' in both volunteers and visitors. Feedback from those who were able to visit has been truly outstanding in their praise and confidence in our Covid-Secure precautions and procedures.

A significant effort has been made to safeguard our reputation and position in the arena of scientific education. This has included new ways to project the activities of the Planetarium into the homes of potential visitors via YouTube videos and Zoom video conferencing and this has had a huge impact on our PR and relationships. Of particular note were the activities carried out as part of the virtual South Downs Dark Skies Festival in February 2021. We have also been able to use our website to liaise with and inform the public very effectively and to issue an electronic newsletter to those on our mailing list to keep people updated with developments in astronomy and space exploration.

All of our activities and achievements during the year have only been possible through the commitment, dedication and expertise of the volunteer team. The Trustees placed a huge emphasis on the motivation and well-being of our volunteers. Our primary concern has been to ensure that whenever it was possible for any activity to be undertaken in the Planetarium it should be in a 'Covid-Secure' environment. Minimising the risk to our beneficiaries and volunteers is of paramount importance to the Trustees. We are well aware that the majority of our volunteers are older, often retired people, who in some cases have family members with underlying health conditions that make them more vulnerable. When in the summer of 2020 the Planetarium was able to re-open temporarily, we took extreme care to ensure that only those volunteers who were willing and able to accept the managed risk of working in the Planetarium were included on the duty rota. The Trustees made it very clear that no volunteer should put a sense of duty to the Planetarium ahead of their own health and wellbeing or that of their family. There were some volunteers who were not in the 'vulnerable' group, who contributed at the times when we were able to open in a very generous way. We could not have opened at all without these very loyal members of the team.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2021

We have been mindful of the fact that there have been two groups of volunteers over the past year. One group was those who were able and willing to participate whenever the regulations allowed and the second group were those who, because of vulnerability, were unable to participate when the Planetarium opened. It was important to keep in close contact with all our volunteers to ensure that, wherever possible, we supported them and kept the spirit of a "volunteer team". We maintained contact with this team throughout the pandemic via a volunteers' newsletter. We produced over thirty editions of the Planetarium News which had a circulation of around fifty. This newsletter contained astronomical news, updates on the Planetarium, a gallery of images taken by volunteers, written contributions from volunteers, including snippets to bring a smile, and more. This vital link kept the team focused, helping them to look forward to a return to usual operations at the Planetarium. Close contact with volunteers on a one-to-one basis has also been maintained throughout the year, especially those who may have felt isolated, etc.

There are a number of current A-level and university students who have been mentored by the Planetarium team. This has been a very challenging year for them in many ways. We have maintained close contact with each of them and have continued to motivate and mentor them. They have all welcomed the support and friendship of the Planetarium at a very difficult time for each of them. We have also maintained valuable contacts with our key supporters and other businesses in the leisure, tourism and education sectors at a local and national level throughout the period.

#### **Recruitment of New Volunteers**

There has been an increase in the number of new applications to join the volunteer team. Due to the Covid restrictions our usual process of interview and selection has not been possible. Interviews have taken place by phone and via Zoom. References for successful candidates have been received. There are five new volunteers who undertook the full induction programme in the spring of 2020. It is interesting to note that some initial candidates did not reach the final stage of selection. Recruitment has been more complex and lengthy in the current environment.

#### **Review of the Year**

The financial year ending 30th April 2021 has been dominated by the effects of the Covid-19 pandemic. The year began with the Planetarium closed due to Government restrictions on indoor performance venues. These were relaxed towards the end of August 2020 and the Planetarium was able to reopen, in a very limited way, from 23rd August 2020 until 3rd November 2020, when another national 'lockdown' closed the Planetarium again. During this period the Planetarium was able to put on 28 public shows and host visits by 17 schools/colleges and three visits by Royal Navy officers learning astro-navigation. After another period of enforced closure, the Planetarium opened for just 2½ weeks in the run-up to Christmas, putting on 8 public shows, before another national lockdown came into force. Thereafter the Planetarium remained closed for the rest of the financial year.

In total, the Planetarium was able to be open for only 7½ weeks out of the entire year and during that time welcomed just 1,868 visitors to the 56 shows it was able to run. The fluid and uncertain nature of the restrictions brought about by the Covid-19 pandemic and the Government's responses to it meant that many shows had to be cancelled at short notice, both for the general public and schools/colleges. Many of the latter were rescheduled, only to be cancelled again. Everyone who had pre-booked for public shows that were subsequently cancelled had their money refunded in full.

The restrictions imposed on indoor performance venues by the Government and the Trustees' responses to the very thorough risk assessment carried out in July 2020 prior to reopening meant there had to be many changes to our operating procedures, with the safety and wellbeing of our volunteers and visitors being our absolute priority. The entire middle rows of seats in the main auditorium were removed so that we could ensure an appropriate level of social distancing. Audience sizes were restricted to facilitate adequate social distancing, all reservations for public shows had to be made in advance and online and there were no ticket sales at the door or cash sales. In practice, a maximum number of 42 persons could be accommodated in the main auditorium at any one time. This, of necessity, considerably reduced the revenue generated per show.

Procedures were drawn up and guidance carefully followed for regular and additional cleaning routines to ensure a high level of hygiene, provision of appropriate PPE for volunteers, carrying out temperature checks of volunteers and visitors, the wearing of masks and face coverings, the use of hand sanitizers, the observing of safe distancing markers and one-way systems when queuing and moving around the building, the maintenance of appropriate social distancing, the use of the toilets and advice on hand washing. The sales kiosk remained closed throughout the year to reduce the risk of contact transmission of the virus.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2021

All of the influences outlined above meant that the total revenue income for the year was £11,958. This contrasts with a total of £106,066 in the last fully operational year 2018/2019. Consequently, revenue income generated in the current financial year was only 11.2% of the 2018/2019 figure. There was also considerable necessary expenditure on enhanced cleaning by contractors and the provision of cleaning materials and PPE (masks, gloves and aprons) for use by volunteers, together with additional specialised signage, floor markings and queuing barriers.

Fortunately, income from donations, discretionary grants, local government grants in respect of Covid and refunds from HMRC re Gift Aid during the year totalled £63,209.86, an increase of 18.6% over the previous financial year and undoubtedly the major factor in keeping the deficit for the current financial year to a relatively modest level,

In spite of the very significant decrease in revenue income during the year, the increase in income from donations and grants meant that it was possible to complete a number of important improvements to the Planetarium during the lockdown periods. These included complete upgrades to the intruder alarm and fire warning systems, providing the facility for remote access, an upgrade to the CCTV camera system, again including remote access and monitoring, and new controls for the boiler and central heating system.

Indoor spaces must be well ventilated to reduce the chance of spreading airborne pathogens (such as Covid-19), so we have upgraded the air conditioning in the main auditorium and an air quality monitoring and control system has been installed. This upgrade included the installation of new filters and more energy efficient circulation fans in the air handling unit providing 15 air changes per hour in the auditorium, This is equivalent to 20 litres per person per second for a capacity audience of 100 persons against a Government recommended level of 10 litres per person per second. Again in accordance with new guidelines, we have also installed ionisers in the circulating air which provide a level of 4,000-5,000 negative ions per cubic centimetre in the auditorium seating area. The air quality monitoring system employs four state-of-the-art sensors around the walls of the auditorium which give continuous readouts of the levels of CO<sub>2</sub>, TVOC, PM<sub>2.5</sub>, CO, NO<sub>2</sub> and ozone.

In the last quarter of the financial year, having completed the technical specification and design of a roof-mounted 80 panel solar PV array, and obtained planning consent for the same, the installation was put out to tender and a successful contractor chosen for the fitting and connection. As the financial year ended, the contractor had just commenced installation of the array on the Planetarium roof. It is anticipated that these works will be completed by the third week of May 2021.

By careful management of our cash flow during the year, and by keeping overheads to a minimum, it was possible to complete all of the various major and minor improvements outlined above and still maintain cash reserves at an acceptable level, the combined balance in the Rate Reward a/c and Community a/c being £791,862.18 at year end, an acceptable position given the significant works completed, the long, enforced closure of the Planetarium and the extremely uncertain economic climate generated by the Covid-19 pandemic. Interest received on investments (£695.84) was quite poor due to the continuing very low level of interest rates. This situation is likely to be even more pronounced in the coming years due to the economic impact of the pandemic

#### **Policy and Procedures**

As described in previous years' annual reports, the issue of policy remains high on the agenda for all Trustees and volunteers alike. Throughout the pandemic, all Trustees have had regular conference calls or met virtually via Zoom. Any issues regarding policy and procedures have been thoroughly discussed during such occasions. These have also presented the Trustees with more frequent opportunities to 'fact check' any potential actions against Planetarium policy and procedures.

#### **Disability and Accessibility**

Throughout the recent Covid-19 pandemic and when we have been permitted to open to the public, we have ensured that the Planetarium has remained accessible to all people with or without any extra mobility, learning or sensory needs. For additional information see under Covid-19 precautions.

#### **Data Protection**

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2021

The Trustees can report that there have been no data breaches or complaints regarding data protection from either volunteers or from members of the public since the last annual report. A comprehensive outline of what data the Planetarium does collect and why - in line with the Information Commissioner's Office guidelines - is displayed on the Planetarium website.

The Planetarium continues to maintain our registration with the Information Commissioner's Office in respect of the CCTV system which operates 24/7 with its coverage within the curtilage of the Planetarium.

Withdrawal from the EU has not raised any issues regarding data transfer for the Planetarium. However, the Trustees remain vigilant on any emerging themes and future negotiations in respect of the UK's relationship with the EU in respect to the legality of data transfer.

#### **Child Protection**

As with previous years, the Trustees can confirm that there have been no child protection or vulnerable adult incidents reported to the Planetarium during the past year. All schools and youth groups booked to visit the Planetarium comply with the Planetarium's policy that they have approved DBS checked staff visiting with them at all times, and as part of this policy such accompanying staff are admitted free of charge.

#### **Health and Safety**

One of the volunteers has the responsibility for fire procedures including evacuation and all supporting documentation. This volunteer was identified by virtue of his background in the West Sussex Fire and Rescue Service, specifically his role in fire prevention. A complete review of the fire documentation has been undertaken following an upgrade of the fire detection and warning system during this last year.

In line with Government recommendations and guidance and to protect staff and volunteers, the Trustees have severely limited the amount of work that is undertaken by volunteers at the Planetarium whilst there has been a national lockdown in place. In a few exceptional circumstances some staff and volunteers have been requested to spend only a limited amount of time at the Planetarium to undertake essential business continuity activity where this could not be undertaken remotely. These requests have been entirely voluntary. See section below on Covid-19 precautions.

#### **Risk Assessment**

In line with good practice, the risk assessments for the Planetarium and grounds have been regularly reviewed and published on the staff noticeboard. Significant additional aspects of the Planetarium's risk assessment during the last year has been predicated upon the Covid-19 pandemic and the requirement to maintain a Covid-Secure environment for all.

#### **Covid-19 Precautions**

As described in the previous year's report, the Trustees of the Planetarium temporarily closed ahead of the announcement of the first national lockdown. The Trustees have been mindful to adopt a cautious approach to opening the Planetarium, and when the possibility arose that the Planetarium could be re-opened again in August 2020, we delayed for two weeks to ensure that any late announced restrictions required by the government, could be incorporated into the new opening procedures and appropriate volunteer training carried out.

#### Policy and Operating Procedures

Since May 2020 the Trustees have produced a number of iterations of the 'Planetarium Covid-19 Action Plan' which determined how the Trustees would approach the safe re-opening of the Planetarium. Each iteration was cautious and was predicated upon the successful implementation of the previous version of the plan. In addition, it was able to incorporate new information as and when this was provided by the government and NHS England.

It was clear to the Trustees that guidelines produced for offices, and theatres, etc, did not fit seamlessly into the operating idiosyncrasies of the Planetarium. These needed to be interpreted and meshed to form a coherent operating plan fit for the Planetarium. The Trustees were able to successfully reflect the nuances of operating a planetarium within the Action Plan. Additionally, once there was a lifting of the lockdown in the summer of 2020 schools began to rebook visits to the Planetarium. A special set of operating procedures were drawn up in order to safely facilitate these visits and all visiting schools were issued with a copy of the Action Plan prior to their visit.

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2021

The Trustees drew heavily on Department for Education, NHS England and official government documents in order to produce a set of operating procedures for schools. With respect to admitting members of the public, significant alterations had to be made to the daily operating procedures undertaken by volunteers. These include infection control, control of people accessing, queuing and egressing the building, people flow through the corridors and use of toilet facilities. Waiting areas and admission to the star theatre was also modified so as to ensure adequate social distancing.

The Planetarium made all patrons aware of the measures that the Trustees and volunteers had taken to ensure their safety and it was made explicitly clear what was required of visitors in videos available on the website when booking tickets. The guidance also made allowances for those people with whom an exemption had been granted in respect to the wearing of face masks.

#### Physical Modifications

The Planetarium Covid-19 Action Plan also highlighted the need for a number of physical changes to be made to the building in order to facilitate the Covid-Secure operation of the Planetarium. These included the removal of seats from the star theatre, virtually splitting the star theatre into two halves, significant improvement to air flow and ventilation, provision of numerous hand sanitation stations and separation barriers to ensure there was a one-way system for people to walk around the corridors of the Planetarium. Additionally, all bookings remain on-line and payment is made electronically, thus avoiding the necessity for volunteers to handle any cash payments. The shop remained closed throughout the year for similar reasons.

#### PPE and Deep-cleaning

A significant amount of PPE and anti-viral cleaning agents was obtained by the Trustees for use by volunteers in the Planetarium. All volunteers were encouraged to use the PPE and the anti-viral agents frequently during and after public shows and when children visited the Planetarium as part of a school visit.

Cleaning schedules have been revised with our professional cleaning contractors providing a deep clean on a frequent and regular basis. The cleaning schedule also includes the use of longer acting anti-viral agents.

#### Training

Each volunteer was taken individually by a Trustee through all the new operating and cleaning procedures and given instruction on the use of PPE prior to their first occasion of volunteering once the Planetarium had re-opened. No member of the volunteering team was permitted to work in the Planetarium without them first being trained and then for them to agree that they were happy with the procedures and practices.

Any person volunteering during this period did so without any duress from the Trustees. The Trustees were very clear that the care and wellbeing of all volunteers were the main priority and that no compromises would be made with either volunteer or visitor safety.

At all times members of the public were asked about their experience at the Planetarium with the Covid precautions in place. All stated they felt the precautions were excellent.

One Tripadvisor feedback reported the following:

"The Covid safe protocols were second to none and we were made to feel safe and comfortable. Brilliant place to visit, highly recommend."

The Trustees have stated that the Planetarium shall remain a Covid Secure environment for some time to come regardless of the state of the pandemic and the Covid-19 infection rate nationwide.

#### **Future Plans**

## South Downs Planetarium

### Report of the Trustees for the Year Ended 30 April 2021

As stated previously, the Covid-19 pandemic and resulting enforced closure of the Planetarium brought a sudden unexpected decrease in revenue income and there is certain to be an increase in the timescales within which planned projects will be completed as well as creating general uncertainty in the financial climate overall. There is also evidence that difficulties in supply of goods post-Brexit and increasing inflation may lead to longer lead times for deliveries and increasing costs, particularly for building materials.

Projects already underway include the installation of a large (80 panel) solar photovoltaic array on the Planetarium roof to reduce our ongoing energy costs and our 'carbon footprint.'

Another project at an advanced stage is a major redesign of the entrance lobby and foyer areas with an extension into the present car park area. It is anticipated that the architectural design work will be completed by the end of 2021 and that a submission for planning consent may be submitted in early 2022. Attendant works to relocate the sewer pump and associated pipework under the car park and to install new double doors between the foyer and the Bunker Hall only require building regulations approval and it is hoped that these works can go ahead in the spring of 2022.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, its articles of association, and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

04632506 (England and Wales)

##### **Registered Charity number**

1096869

##### **Registered office**

Sir Patrick Moore Building  
Kingsham Farm  
Kingsham Road  
Chichester  
West Sussex  
PO19 8RP

##### **Trustees**

Dr J W Mason MBE  
R A Kirk BA  
Ms A Mills MCIPD-Chairman  
G Bryant FRAS

##### **Company Secretary**

R A Kirk BA

##### **Independent Examiner**

Robert Sadler FCA  
ICAEW  
Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

South Downs Planetarium

Report of the Trustees  
for the Year Ended 30 April 2021

**REVIEW OF ACTIVITIES**

The results for the year and financial position of the South Downs Planetarium are as shown in the annexed financial statements.

As noted in the annexed financial statements, the registered company raised through grants, donations, miscellaneous income and the proceeds of presentations in the Planetarium £62,162 and received interest of £696 making a total income of £62,858, in the year. The deficit for the year after deduction of expenses totalling £91,062 amounted to £(28,204).

The Trustees are most grateful for the very generous donations received from many different organisations and individuals, including help in kind.

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

.....  
Robert Kirk  
R A Kirk BA - Secretary

Independent Examiner's Report to the Trustees of  
South Downs Planetarium

**Independent examiner's report to the trustees of South Downs Planetarium ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert Sadler FCA  
ICAEW  
Robert Sadler & Company Ltd  
Chartered Accountants  
30B Southgate  
Chichester  
West Sussex  
PO19 1DP

Date: .....

South Downs Planetarium

Statement of Financial Activities  
for the Year Ended 30 April 2021

	Notes	Unrestricted funds £	Restricted fund £	30.4.21 Total funds £	30.4.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	36,990	12,500	49,490	67,010
<b>Charitable activities</b>					
Operation of Planetarium		11,923	-	11,923	74,876
Other trading activities	3	35	-	35	12,787
Investment income	4	696	-	696	2,578
Other income		714	-	714	-
<b>Total</b>		50,358	12,500	62,858	157,251
 <b>EXPENDITURE ON</b>					
Raising funds		2,168	-	2,168	14,636
<b>Charitable activities</b>					
Operation of Planetarium		87,978	916	88,894	159,545
<b>Total</b>		90,146	916	91,062	174,181
<b>NET INCOME/(EXPENDITURE)</b>		(39,788)	11,584	(28,204)	(16,930)
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		1,105,994	122,988	1,228,982	1,245,912
<b>TOTAL FUNDS CARRIED FORWARD</b>		1,066,206	134,572	1,200,778	1,228,982

The notes form part of these financial statements

South Downs Planetarium

Balance Sheet  
30 April 2021

	Notes	Unrestricted funds £	Restricted fund £	30.4.21 Total funds £	30.4.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	337,956	69,494	407,450	410,001
<b>CURRENT ASSETS</b>					
Stocks	10	3,965	-	3,965	4,000
Debtors	11	-	-	-	13,720
Cash at bank		726,785	65,078	791,863	803,907
		730,750	65,078	795,828	821,627
<b>CREDITORS</b>					
Amounts falling due within one year	12	(2,500)	-	(2,500)	(2,646)
<b>NET CURRENT ASSETS</b>		728,250	65,078	793,328	818,981
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,066,206	134,572	1,200,778	1,228,982
<b>NET ASSETS</b>		1,066,206	134,572	1,200,778	1,228,982
<b>FUNDS</b>					
Unrestricted funds	13			1,066,206	1,105,994
Restricted funds				134,572	122,988
<b>TOTAL FUNDS</b>				1,200,778	1,228,982

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

South Downs Planetarium

Balance Sheet - continued

30 April 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....  
R A Kirk BA - Trustee

.....  
J W Mason MBE - Trustee

## 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

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

### **Tangible fixed assets**

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

Improvements to property	- at varying rates on cost
Plant and machinery	- varying methods
Fixtures and fittings	- at varying rates on cost

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **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.

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

**2. DONATIONS AND LEGACIES**

	30.4.21	30.4.20
	£	£
Donations	4,186	1,999
Gift aid receivable	-	16,451
Grants	45,304	48,560
	<u>49,490</u>	<u>67,010</u>

Grants received during the year consisted of the following:-

	30.4.21	30.4.20
	£	£
Chichester District Council (NHB)	20,000	37,000
Chichester District Council (Covid-19)	25,304	10,000
IBM UK Ltd	-	1,560
	<u>45,304</u>	<u>48,560</u>

**3. OTHER TRADING ACTIVITIES**

	30.4.21	30.4.20
	£	£
Proceeds from sale of items in kiosk and equipment	749	12,710
Proceeds from hot and cold vending machines	-	77
	<u>749</u>	<u>13,993</u>

**4. INVESTMENT INCOME**

	30.4.21	30.4.20
	£	£
Deposit account interest	696	2,578
	<u>696</u>	<u>2,578</u>

**5. NET INCOME/(EXPENDITURE)**

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

	30.4.21	30.4.20
	£	£
Depreciation - owned assets	36,683	39,596
Surplus on disposal of fixed assets	(714)	-
	<u>35,969</u>	<u>39,596</u>

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

**6. TRUSTEES' REMUNERATION AND BENEFITS**

John Mason MBE, one of the trustees, was paid £15,210 in the year (£21,190 for the year ended 30th April 2020) as professional fees for the presentation of lectures. None of these fees related to his work as a trustee.

**Trustees' expenses**

Trustees expenses totalled £1,234 for the year ended 30th April 2021 (£424 for the year ended 30th April 2020). Trustees expenses are included in the Detailed Statement of Financial Activities under "Sundries".

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	30,010	37,000	67,010
<b>Charitable activities</b>			
Operation of Planetarium	74,876	-	74,876
Other trading activities	12,787	-	12,787
Investment income	2,578	-	2,578
<b>Total</b>	120,251	37,000	157,251
<b>EXPENDITURE ON</b>			
Raising funds	14,636	-	14,636
<b>Charitable activities</b>			
Operation of Planetarium	146,583	12,962	159,545
<b>Total</b>	161,219	12,962	174,181
<b>NET INCOME/(EXPENDITURE)</b>	(40,968)	24,038	(16,930)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	1,146,962	98,950	1,245,912
<b>TOTAL FUNDS CARRIED FORWARD</b>	1,105,994	122,988	1,228,982

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

**8. RESTRICTED FUNDS**

Restricted donations and grants received during the year ended 30th April 2021 totalled £12,500.

Total unutilised restricted grants held as at 30th April 2021 were as follows:-

	£
Dr Brian May CBE: Walled Garden	62,500
Inner Wheel Club of Chichester: New chairs and tables for Bunker Hall	1,178
IBM UK Ltd: Meteorite display	1,400
	65,078
Restricted funds held at bank as at 30th April 2021	65,078

**9. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 May 2020	716,955	209,318	7,736	934,009
Additions	17,257	16,875	-	34,132
	734,212	226,193	7,736	968,141
<b>DEPRECIATION</b>				
At 1 May 2020	353,995	162,777	7,236	524,008
Charge for year	28,088	8,468	127	36,683
	382,083	171,245	7,363	560,691
<b>NET BOOK VALUE</b>				
At 30 April 2021	352,129	54,948	373	407,450
At 30 April 2020	362,960	46,541	500	410,001

**10. STOCKS**

	30.4.21	30.4.20
	£	£
Stocks	3,965	4,000
	3,965	4,000

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.21	30.4.20
	£	£
Gift Aid Debtor	-	13,720
	-	13,720

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.21	30.4.20
	£	£
Trade creditors	-	1
Social security and other taxes	-	145
Accrued expenses	2,500	2,500
	<u>2,500</u>	<u>2,646</u>

**13. MOVEMENT IN FUNDS**

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	1,105,994	(39,788)	1,066,206
<b>Restricted funds</b>			
Restricted Revenue Reserve	122,988	11,584	134,572
<b>TOTAL FUNDS</b>	<u>1,228,982</u>	<u>(28,204)</u>	<u>1,200,778</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	50,358	(90,146)	(39,788)
<b>Restricted funds</b>			
Restricted Revenue Reserve	12,500	(916)	11,584
<b>TOTAL FUNDS</b>	<u>62,858</u>	<u>(91,062)</u>	<u>(28,204)</u>

**Comparatives for movement in funds**

	At 1.5.19	Net movement in funds	At 30.4.20
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	1,146,962	(40,968)	1,105,994
<b>Restricted funds</b>			
Restricted Revenue Reserve	98,950	24,038	122,988
<b>TOTAL FUNDS</b>	<u>1,245,912</u>	<u>(16,930)</u>	<u>1,228,982</u>

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	120,251	(161,219)	(40,968)
<b>Restricted funds</b>			
Restricted Revenue Reserve	37,000	(12,962)	24,038
<b>TOTAL FUNDS</b>	<u>157,251</u>	<u>(174,181)</u>	<u>(16,930)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.19 £	Net movement in funds £	At 30.4.21 £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	1,146,962	(80,756)	1,066,206
<b>Restricted funds</b>			
Restricted Revenue Reserve	98,950	35,622	134,572
<b>TOTAL FUNDS</b>	<u>1,245,912</u>	<u>(45,134)</u>	<u>1,200,778</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Revenue Reserve	170,609	(251,365)	(80,756)
<b>Restricted funds</b>			
Restricted Revenue Reserve	49,500	(13,878)	35,622
<b>TOTAL FUNDS</b>	<u>220,109</u>	<u>(265,243)</u>	<u>(45,134)</u>

South Downs Planetarium

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2021

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2021.

South Downs Planetarium

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2021

	30.4.21 £	30.4.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,186	1,999
Gift aid receivable	-	16,451
Grants	45,304	48,560
	49,490	67,010
<b>Other trading activities</b>		
Commercial trading operations	35	12,787
<b>Investment income</b>		
Deposit account interest	696	2,578
<b>Charitable activities</b>		
Presentations	11,263	73,196
Whole and Half Day Courses	660	1,680
	11,923	74,876
<b>Other income</b>		
Gain on sale of tangible fixed assets	714	-
	62,858	157,251
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases - Planetarium kiosk	532	5,029
Advertising and Publicity	1,636	9,508
Star Club expenses	-	99
	2,168	14,636
<b>Charitable activities</b>		
Lecturer & Assistant Fees	16,585	26,915
Subscriptions	1,382	1,122
Licences	485	538
Improvements to property	28,088	27,743
Plant and machinery	8,468	11,726
Fixtures and fittings	127	127
	55,135	68,171
<b>Support costs</b>		
<b>Management</b>		
Light, Heat and Rates	1,529	5,636
Insurance	2,936	3,440
Carried forward	4,465	9,076

This page does not form part of the statutory financial statements

South Downs Planetarium

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2021

	30.4.21	30.4.20
	£	£
<b>Management</b>		
Brought forward	4,465	9,076
Telephone	1,191	1,134
PPS inc. photocopying	746	3,851
Sundries	6,477	4,314
Repairs and Renewals	18,348	51,306
	31,227	69,681
 <b>Governance costs</b>		
Wages	-	10,106
Accountancy fees	2,532	2,916
Legal fees	-	8,671
	2,532	21,693
 Total resources expended	91,062	174,181
 <b>Net expenditure</b>	(28,204)	(16,930)