

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

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
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 2022

The Trustees present their report with the financial statements of South Downs Planetarium for the financial year ended 30th 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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	10,069	-	10,069	49,490
Charitable activities					
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
Total		<u>77,499</u>	<u>-</u>	<u>77,499</u>	<u>62,858</u>
EXPENDITURE ON					
Raising funds		10,228	-	10,228	2,168
Charitable activities					
Operation of Planetarium		<u>72,210</u>	<u>47,132</u>	<u>119,342</u>	<u>88,894</u>
Total		<u>82,438</u>	<u>47,132</u>	<u>129,570</u>	<u>91,062</u>
NET INCOME/(EXPENDITURE)		(4,939)	(47,132)	(52,071)	(28,204)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,066,206</u>	<u>134,572</u>	<u>1,200,778</u>	<u>1,228,982</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,061,267</u></u>	<u><u>87,440</u></u>	<u><u>1,148,707</u></u>	<u><u>1,200,778</u></u>

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

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
	<u>10,069</u>	<u>49,490</u>

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	-	-
	<u>2,667</u>	<u>48,560</u>

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
	<u>7,410</u>	<u>749</u>

4. INVESTMENT INCOME

	30.4.22	30.4.21
	£	£
Deposit account interest	69	696
	<u>69</u>	<u>696</u>

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)
	<u>41,873</u>	<u>35,969</u>

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

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
	<hr/>
Restricted funds held at bank as at 30th April 2022	52,918
	<hr/> <hr/>

9. TANGIBLE FIXED ASSETS

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

10. STOCKS

	30.4.22	30.4.21
	£	£
Stocks	1,996	3,965
	<hr/> <hr/>	<hr/> <hr/>

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 £
Unrestricted funds				
Unrestricted Revenue Reserve	1,066,206	(4,939)	-	1,061,267
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
Unrestricted Revenue Reserve	77,499	(82,438)	(4,939)
Restricted funds			
Restricted Revenue Reserve	-	(47,132)	(47,132)
TOTAL FUNDS	<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 £
Unrestricted funds			
Unrestricted Revenue Reserve	1,105,994	(39,788)	1,066,206
Restricted funds			
Restricted Revenue Reserve	122,988	11,584	134,572
TOTAL FUNDS	<u>1,228,982</u>	<u>(28,204)</u>	<u>1,200,778</u>

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 £
Unrestricted funds			
Unrestricted Revenue Reserve	50,358	(90,146)	(39,788)
Restricted funds			
Restricted Revenue Reserve	12,500	(916)	11,584
TOTAL FUNDS	<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 £
Unrestricted funds				
Unrestricted Revenue Reserve	1,105,994	(44,727)	-	1,061,267
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
Unrestricted Revenue Reserve	127,857	(172,584)	(44,727)
Restricted funds			
Restricted Revenue Reserve	12,500	(48,048)	(35,548)
TOTAL FUNDS	<u>140,357</u>	<u>(220,632)</u>	<u>(80,275)</u>

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,402	4,186
Grants	2,667	45,304
	<hr/> 10,069	<hr/> 49,490
Other trading activities		
Commercial trading operations	6,772	35
Investment income		
Deposit account interest	69	696
Charitable activities		
Presentations	58,395	11,263
Whole and Half Day Courses	1,556	660
	<hr/> 59,951	<hr/> 11,923
Other income		
Gain on sale of tangible fixed assets	638	714
	<hr/>	<hr/>
Total incoming resources	77,499	62,858
EXPENDITURE		
Other trading activities		
Purchases - Planetarium kiosk	5,564	532
Advertising and Publicity	4,664	1,636
	<hr/> 10,228	<hr/> 2,168
Charitable activities		
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
	<hr/> 67,829	<hr/> 55,135
Support costs		
Management		
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 £
Management		
Brought forward	8,752	6,402
Sundries	6,658	6,477
Repairs and Renewals	33,631	18,348
	<hr/> 49,041	<hr/> 31,227
Governance costs		
Accountancy fees	2,472	2,532
	<hr/> 129,570	<hr/> 91,062
Total resources expended		
Net expenditure	<hr/> (52,071) <hr/>	<hr/> (28,204) <hr/>

This page does not form part of the statutory financial statements