

**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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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.

## **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		<u>80,753</u>	<u>3,470</u>	<u>84,223</u>	<u>119,342</u>
<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		<u>1,061,267</u>	<u>87,440</u>	<u>1,148,707</u>	<u>1,200,778</u>
<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
		<u>647,800</u>	<u>52,198</u>	<u>699,998</u>	<u>717,357</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(2,501)	-	(2,501)	(2,499)
<b>NET CURRENT ASSETS</b>		<u>645,299</u>	<u>52,198</u>	<u>697,497</u>	<u>714,858</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,063,180</u>	<u>83,970</u>	<u>1,147,150</u>	<u>1,148,707</u>
<b>NET ASSETS</b>		<u>1,063,180</u>	<u>83,970</u>	<u>1,147,150</u>	<u>1,148,707</u>
<b>FUNDS</b>	12				
Unrestricted funds				1,063,180	1,061,267
Restricted funds				83,970	87,440
<b>TOTAL FUNDS</b>				<u>1,147,150</u>	<u>1,148,707</u>

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.

The notes form part of these financial statements

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
	<u>564</u>	<u>10,069</u>

Grants received during the year consisted of the following:-

	30.04.23	30.4.22
	£	£
Chichester District Council (Covid-19)	-	2,667
	<u>-</u>	<u>2,667</u>

**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
	<u>11,871</u>	<u>7,410</u>

**4. INVESTMENT INCOME**

	30.4.23	30.4.22
	£	£
Deposit account interest	987	69
	<u>987</u>	<u>69</u>

**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)
	<u>38,453</u>	<u>41,873</u>

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>	<u>77,499</u>	<u>-</u>	<u>77,499</u>
<b>EXPENDITURE ON</b>			
Raising funds	10,228	-	10,228
<b>Charitable activities</b>			
Operation of Planetarium	<u>72,210</u>	<u>47,132</u>	<u>119,342</u>
<b>Total</b>	<u>82,438</u>	<u>47,132</u>	<u>129,570</u>
<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>	<u><u>1,061,267</u></u>	<u><u>87,440</u></u>	<u><u>1,148,707</u></u>

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

**10. STOCKS**

	30.4.23	30.4.22
	£	£
Stocks	1,396	1,996
	<u>1,396</u>	<u>1,996</u>

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

	30.4.23	30.4.22
	£	£
Trade creditors	1	(1)
Accrued expenses	2,500	2,500
	<u>2,501</u>	<u>2,499</u>

**12. 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
<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)
<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
	<hr/> 564	<hr/> 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
	<hr/> 78,121	<hr/> 59,951
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	638
	<hr/>	<hr/>
<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
	<hr/> 8,877	<hr/> 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
	<hr/> 64,043	<hr/> 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/> 17,540	<hr/> 49,041
 <b>Governance costs</b>		
Accountancy fees	<hr/> 2,640	<hr/> 2,472
 Total resources expended	<hr/> 93,100	<hr/> 129,570
 <b>Net expenditure</b>	 <hr/> <hr/> (1,557)	 <hr/> <hr/> (52,071)