

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.

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 of 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.

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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 Townergate. 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.

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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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	29,767	-	29,767	40,057
Charitable activities					
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
Total		<u>117,568</u>	<u>-</u>	<u>117,568</u>	<u>131,241</u>
EXPENDITURE ON					
Raising funds		10,864	-	10,864	5,783
Charitable activities					
Operation of Planetarium		<u>112,668</u>	<u>1,849</u>	<u>114,517</u>	<u>87,832</u>
Total		<u>123,532</u>	<u>1,849</u>	<u>125,381</u>	<u>93,615</u>
NET INCOME/(EXPENDITURE)		(5,964)	(1,849)	(7,813)	37,626
RECONCILIATION OF FUNDS					
Total funds brought forward		1,103,044	81,732	1,184,776	1,147,150
TOTAL FUNDS CARRIED FORWARD		<u><u>1,097,080</u></u>	<u><u>79,883</u></u>	<u><u>1,176,963</u></u>	<u><u>1,184,776</u></u>

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

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.

The notes form part of these financial statements

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>

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
	<hr/> 23,194 <hr/>	<hr/> 22,488 <hr/>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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 £
COST				
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/>
DEPRECIATION				
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/>
NET BOOK VALUE				
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

11. STOCKS

	30.4.25	30.4.24
	£	£
Stocks	1,652	2,044
	<u>1,652</u>	<u>2,044</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25	30.4.24
	£	£
Trade creditors	1	1
Accrued expenses	3,500	3,840
	<u>3,501</u>	<u>3,841</u>

13. MOVEMENT IN FUNDS

	At 1.5.24	Net movement in funds	At 30.4.25
	£	£	£
Unrestricted funds			
Unrestricted Revenue Reserve	1,103,044	(5,964)	1,097,080
Restricted funds			
Restricted Revenue Reserve	81,732	(1,849)	79,883
TOTAL FUNDS	<u>1,184,776</u>	<u>(7,813)</u>	<u>1,176,963</u>

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

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

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 £
Unrestricted funds			
Unrestricted Revenue Reserve	1,063,180	39,864	1,103,044
Restricted funds			
Restricted Revenue Reserve	83,970	(2,238)	81,732
TOTAL FUNDS	<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 £
Unrestricted funds			
Unrestricted Revenue Reserve	131,241	(91,377)	39,864
Restricted funds			
Restricted Revenue Reserve	-	(2,238)	(2,238)
TOTAL FUNDS	<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 £
Unrestricted funds			
Unrestricted Revenue Reserve	1,063,180	33,900	1,097,080
Restricted funds			
Restricted Revenue Reserve	83,970	(4,087)	79,883
TOTAL FUNDS	<u>1,147,150</u>	<u>29,813</u>	<u>1,176,963</u>

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 £
Unrestricted funds			
Unrestricted Revenue Reserve	248,809	(214,909)	33,900
Restricted funds			
Restricted Revenue Reserve	-	(4,087)	(4,087)
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,458	5,057
Gift aid receivable	2,309	-
Grants	25,000	35,000
	<hr/> 29,767	<hr/> 40,057
Other trading activities		
Commercial trading operations	9,424	8,034
Investment income		
Deposit account interest	2,841	6,580
Charitable activities		
Presentations	71,626	74,228
Whole and Half Day Courses	3,910	2,342
	<hr/> 75,536	<hr/> 76,570
Total incoming resources	117,568	131,241
EXPENDITURE		
Other trading activities		
Purchases - Planetarium kiosk	5,178	5,156
Advertising and Publicity	5,686	627
	<hr/> 10,864	<hr/> 5,783
Charitable activities		
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
	<hr/> 79,791	<hr/> 61,852
Support costs		
Management		
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
	<hr/> 31,681	<hr/> 21,235

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South Downs Planetarium

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

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

This page does not form part of the statutory financial statements