

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY

England & Wales · Charity number 1153570

Details

Other names KOAS

Status Registered

Legal form CIO

Registered 2013-08-29

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

Contact

Address Kielder Observatory
Black Fell
Kielder
Hexham
NE48 1EJ

Phone 01912655510

Email admin@kielderobservatory.org

Website www.kielderobservatory.org

Activities

Objects: A TO PROMOTE INTEREST IN THE SCIENCE OF ASTRONOMY IN THE GENERAL PUBLIC
B TO FACILITATE THE EDUCATION OF MEMBERS OF THE PUBLIC IN THE SCIENCE OF ASTRONOMY
C TO MAINTAIN AN ASTRONOMICAL OBSERVATORY IN KIELDER FOREST WHICH WILL BE USED TO SUPPORT OBJECTS A AND B

Activities: Astronomy, and in particular public outreach in this area.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£799,477	£818,277	£454,215	15
2023-08-31	£903,735	£817,422	£473,015	14
2022-08-31	£735,754	£713,492	£386,702	15
2021-08-31	£546,426	£584,338	£364,440	14
2020-08-31	£597,212	£613,470	£402,352	14

Trustees

Name	Role	Appointed
Catherine Sarah Hindle	Chair	2023-05-23
Aston Bowles		2026-04-21
Ben Rutherford - Orrock		2026-04-21
Cassian Harrison		2021-07-14
Charlotte Ann Laidlaw Emmett		2022-03-21
Dr Nigel Metcalfe		2024-10-14
Leon Fussell		2026-04-21
Paul Cooper		2026-04-21
Peter Collier Standfield		2018-03-27
Philip Hartley		2026-04-21
Selina So		2026-04-21

Accounts

Registered Charity Number 1153570



KIELDER OBSERVATORY ASTRONOMICAL SOCIETY

(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND ACCOUNTS

For the year ending 31 August 2024

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2024
TRUSTEES' REPORT**

As the Board of Trustees, we present our report and financial statements for the year to 31 August 2024.

Registered Charity Number 1153570

Registered Office Unit C, Bewick, Prestwick Park, Prestwick,
Newcastle upon Tyne, NE20 9SJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

Kielder Observatory Astronomical Society (KOAS) was established as a Charitable Incorporated Organisation (CIO) on 29 August 2013. As a CIO, it is governed by its constitution. This was amended in April 2020 and is in a form specified by the Charity Commission for a Foundation CIO whose only voting members are its Trustees.

Charitable Purpose

KOAS's charitable objects are:

- a - to promote interest in the science of astronomy in the general public
- b - to facilitate the education of members of the public in the science of astronomy
- c - to maintain an astronomical observatory in Kielder Forest which will be used to support objects a and b

Structure and Governance

The charity currently has a board of eight non-executive Trustees.

Board of Trustees

The Trustees of KOAS during the period and to the date of signing this report were as follows:

Mr Peter Standfield (Chair)
Mr Trevor Robinson (Treasurer)
Ms Charlotte Emmett
Mr Tom Grieveson
Mr Cassian Harrison
Mrs Catherine Hindle
Mr William MacLeod
Dr Nigel Metcalfe

Resigned 11 February 2025
Appointed 14 October 2024

Chief Executive Officer Leigh Venus (from 1 December 2023)

Independent Examiner Pete O'Hara FCA, Chartered Accountant, 26 La Sagesse,
Jesmond, Newcastle upon Tyne NE2 3AF

Legal Advisers Muckle LLP, Time Central, 32 Gallowgate,
Newcastle upon Tyne NE1 4BF

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STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Board Meetings

The Board meets a minimum of four times per year in person or online. It also conducts some business via email and aims to have at least one awayday session each year for strategic planning, teambuilding, and organisational development.

The agenda and written Board reports are prepared by the Chief Executive and Officers of the Board, as appropriate, and circulated in advance of each meeting. The Trustees exercise their duties and responsibilities with appropriate care and diligence.

Recruitment and Appointment of Board of Trustees

The charity may have up to 12 Trustees. New Trustees are appointed by the existing Trustees. In selecting individuals for appointment, the Trustees aim to ensure that the Board has the skills, knowledge and experience needed for the effective administration of the charity.

Trustees are appointed for a three-year term and may serve up to three consecutive terms. After this, they must step down for at least one year before being eligible for reappointment.

Trustee Induction and Training

New Trustees are inducted by the Chair of the Board and Chief Executive Officer and are provided with a range of resources to support their understanding of KOAS activities.

Management

Day-to-day operation of the charity is delegated to the Chief Executive Officer within the constraints of the annual budget approved by the Trustees. The staff team during the period and to the date of signing this report were as follows:

- 2 Chief Executive Officer (1 full-time, 1 part-time and left organisation 28 February 2024)
- 1 Director of Astronomy and Science Communication
- 1 Operations and Marketing Director
- 1 Director of the Gillian Dickinson Astro-Imaging Academy
- 1 Science Communication and Education Lead
- 1 Science Engagement Lead
- 1 Science Communication and Facilities Lead
- 8 Astronomers and Science Communicators (full-time, part-time and casual workers)
- 1 Office Manager and PA (retired 30 June 2024)
- 1 Communications and Events Administrator and Arts Lead
- 1 Experience and Communications Coordinator
- 1 Finance Executive

Reserves Policy

The Trustees have reviewed the charity's reserves requirements in accordance with Charity Commission guidance. The Trustees aim to maintain a level of unrestricted reserves that would cover the charity's liabilities if KOAS could no longer operate. The current estimated amount needed for this is approximately £125,000.

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STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Reserves Policy (Cont.)

The Trustees also aim to hold an additional £25,000 in unrestricted reserves, allowing the charity to respond flexibly to unexpected issues, one-off financial needs, or new initiatives that fall outside the scope of the annual budget.

Therefore, the targeted minimum level of reserves is £150,000.

The charity's total Unrestricted Reserves shown in the Balance Sheet as at 31 August 2024 are £136,865 (2023: £165,035). Of these reserves, £26,047 were represented by Fixed Assets (2023: £39,332), leaving £110,818 available as Unrestricted Free Reserves (2023: £125,703).

The charity remains committed to rebuilding its reserves and is reviewing options to return to a growth position, with the aim of reaching the optimum reserves level within two years, subject to financial performance.

This reserves policy is reviewed annually by the Trustees as part of the charity's budgeting process.

Grant Making Policy

The charity does not currently engage in grant-making activity.

The Contribution of Volunteers

The charity benefits from a dedicated group of volunteers who generously give their time to help run events. Volunteers come from diverse backgrounds but share a passion for astronomy. Recruitment is always open, with regular open days at the Observatory for those interested.

To maintain high standards of quality and safety at events, all volunteers undergo training. This starts with an induction that covers the basic operations of the Observatory, supported by a handbook outlining the charity's policies and procedures. New volunteers are mentored by experienced team members during their first events. As their confidence grows, they take on more responsibilities—such as setting up and closing down events, leading telescope tours, finding celestial objects, and assisting visitors—under supervision.

During the reporting period, KOAS had 49 registered volunteers. One volunteer has transitioned into a full-time staff role following open recruitment, continuing a strong tradition at the Observatory of staff members starting as volunteers before becoming employees.

OBJECTIVES AND ACTIVITIES

Aims & Objectives

The charity exists to:

- promote interest in the science of astronomy amongst the general public
- facilitate education of members of the public in the science of astronomy
- maintain an astronomical observatory in Kielder Forest which will be used to support the preceding objectives.

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OBJECTIVES AND ACTIVITIES (CONTINUED)

Aims & Objectives (Cont.)

At the start of the last financial year, we published a new strategy based on a thorough analysis of emerging trends and the outcomes KOAS aims to achieve, identifying key market opportunities.

<https://kielderobservatory.org/images/Strategy-1.pdf>

The development of the strategy and supporting business plan strengthened our commitment to our mission of infinite inspiration, clearly aligning it to impacts, outcomes, and priorities.

Kielder Observatory's core offer is an inspirational experience which we describe as the *Kielder moment*. Our primary activity is public outreach, inspiring people with our love of the night sky. Our strapline is *Infinite Inspiration*.

Our mission is:

To create opportunities for people of all backgrounds and abilities to experience moments of inspiration, revelation, wonder and hope through observing the cosmos.

Our strategic outcomes are as follows:

1. People: Everyone feels represented, welcomed, enriched and inspired, enabling equality of access to opportunities in science, whether as a one-off engagement, participation in study (formal or informal), and/or a career.
2. Place: We consistently inspire more people of all backgrounds and abilities to reflect upon their place in the universe and the fragility of the Earth and catalyse individual and collective action in response to the need to protect our dark skies, and wider natural heritage.
3. Organisation: We welcome the uncertainty of fresh challenges and continuously improve our offer as opportunities emerge from new technologies, new audiences and evolving practice.

Our business planning process revealed four emerging opportunities:

1. Creating a flexible, agile programme of face-to-face public experiences for delivery anywhere, including on site, around Kielder, and remote access.
2. Enhancing the quality of our STEM curriculum enrichment, to offer a golden thread of support from primary through to GCSE astronomy (and beyond), CPD for teachers, and pathways to careers.
3. Creating a coherent digital offer that underpins the experience and education delivery, including publishing distinctive, high-quality content that anyone can access from anywhere.
4. Taking a clearly defined leadership position for dark sky experiences aligned with responsible tourism.

Our new CEO and Trustees are actively delivering on the current strategy and have already begun work on the 2026-2030 strategy.

Within this financial year, staff performance appraisals have been closely aligned with one or more of our strategic priorities through clearly defined Key Performance Measures. This alignment has been introduced to improve staff understanding of, and engagement with, the strategy, ensuring better delivery of both the current and future strategic priorities.

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OBJECTIVES AND ACTIVITIES (CONTINUED)

Aims & Objectives (Cont.)

Our strategic priorities are:

1. To strengthen our organisation:

- Invest in our team by contributing to learning projects and formal study and implementing 10% time for self-directed projects.
- Improve representation and inclusion by assessing how representative we are of our communities, taking action, and publishing an annual impact study.
- Improve our approach to environmental responsibility by using the B-Corp framework to assess our areas of strength and areas for development, taking action, and publishing an annual impact study.

We are continuing to deliver on our CPD policy for the team, enabling them to attend conferences and events, and pursue self-directed learning to further their professional development. A prime example of this was Ellie Macdonald's trip to Texas, where she live-streamed the solar eclipse while recreating the Eddington experiment; an observational test of general relativity, organised by the British astronomers Frank Watson Dyson and Arthur Stanley Eddington.

Last year, we published our first Inclusion and Representation Impact Assessment and undertook a B-Corp-style assessment to understand our social and environmental impact. While these have not been updated during the period of this report, we remain committed to tracking progress in these areas and identifying the most meaningful ways to assess and act in the years ahead.

2. To maintain excellence in delivery:

- Ensure continuous improvement by creating a peer group and a Kielder customer panel.
- Support schools, teachers and underserved groups by focusing our STEM curriculum enrichment and enhancing our teacher CPD offer at critical Key Stages.

Following our second annual visitor survey, we organised a focus group meeting with several self-selected respondents who expressed interest in providing further feedback. We are continuing to engage with this group, and they will form the foundation of our new customer panel. This panel will play a key role in helping us ensure continuous improvement by providing ongoing insights and feedback on visitor experiences.

To maintain excellence in delivery, we recently undertook a significant maintenance week, which included refurbishing the Observatory to enhance the visitor experience. While this required closing the Observatory to public events, resulting in a financial loss, it was an urgent, necessary step to bring the site up to the standards our visitors expect, repair equipment essential to delivering our services, and tackle maintenance issues proactively in order to avoid future issues and reduce the likelihood of unplanned closures.

To minimise impact, we scheduled the closure during the summer solstice, the lightest and least busy time of year. In addition to the refurbishment, we introduced new staff training to further enhance the quality of our events and ensure a consistently high standard for visitors.

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OBJECTIVES AND ACTIVITIES (CONTINUED)

Aims & Objectives (Cont.)

We have maintained event capacity at 36 guests per session, rather than returning to the pre-pandemic level of 41. While this decision has a financial impact, it significantly improves the experience for both visitors and staff our events continue to sell out well in advance. We view this as an investment in long-term visitor satisfaction and future growth.

Building on the success of previous initiatives, our From STEM to Stars programme entered Phase 3 with a focus on satellites and sustainability. This phase has engaged 50 schools and established 50 after-school Space Clubs, reaching 10,000 pupils. Through a series of 12 weekly workshops, students formed engineering teams to build rockets, satellites, and rovers, gaining hands-on experience with real-world engineering processes.

Each school had an inspirational visit from our inflatable planetarium, recreating Kielder's dark skies, and all participating groups visited the Observatory. The programme also provided opportunities for students to engage with industry experts, further expanding their understanding of the UK's space sector. As we move forward, standout students will become Kielder Ambassadors, and we continue to see promising growth in the programme's impact on local education.

3. To extend the reach of our public events:

- Establish informal events, "Kielder PopUps", around the North East.
- Pilot event delivery in national and international locations.
- Open up the wonders of the dark skies to all by working with partners to deliver dark sky tourism and cultural experiences.

Our Kielder PopUps brought informal astronomy experiences directly into communities, with interactive events at Sunderland's Bridges shopping centre during school holidays, immersive planetarium shows at Newcastle's Eldon Square, and tailored outreach sessions in Hexham. These PopUps have reached hundreds of participants in urban settings, offering a taste of the Kielder experience in more accessible locations.

At the Deer Shed Festival in North Yorkshire, we delivered interactive space-themed activities, including solar observing, planetarium shows, and rocket workshops, exposing our work to over 10,000 attendees as part of the festival's "Retro Futures" theme.

We partnered with The Alnwick Garden—one of the UK's leading visitor attractions—to host a sold-out stargazing event, celebrating the 10th anniversary of the Northumberland International Dark Sky Park. The evening featured talks alongside hands-on activities, outdoor telescope viewing, and an astrophotography primer.

A major highlight of the year was the successful delivery of the Mindsets and Missions project. This initiative connected over 1,000 students from eight North East schools and 60 participants from the West End Refugee Service (WERS) with the art and science of astrophotography. Activities included school-based planetarium sessions, hands-on astrophotography workshops, and trips to Kielder Observatory for stargazing under Europe's largest protected dark skies. Participants also accessed a remote observatory in Spain, enabling exploration of deep sky imaging, and engaged in research projects led by academic partners.

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OBJECTIVES AND ACTIVITIES (CONTINUED)

Aims & Objectives (Cont.)

The programme culminated in the Capturing the Cosmos showcase at the Gillian Dickinson Astroimaging Academy, featuring images and creative works from participants. This exhibition, available to thousands of visitors annually, celebrates the creativity and technical skills developed through the project, showcasing the project to thousands of visitors annually.

4. To develop programmes with high impact:

- Maximise the reach of our assets and skills by establishing citizen science programmes around astro-imaging, radio astronomy and satellites.
- Enhance our connections with new audiences by bringing together our website, our augmented reality app, and our digital learning platform into a consistent customer journey.
- Ensure the dark skies heritage is available for future generations by working with partners to develop activities that educate and inspire the general public.

We sustained our long-standing tradition of offering astrophotography introduction events, which remain a cornerstone of our engagement with new and existing audiences. These events provide accessible entry points into the art and science of astrophotography, inspiring creativity and curiosity in participants of all ages and backgrounds. The renovation and improvement of the Gillian Dickinson Astroimaging Academy provided an enhanced environment for participants to explore astroimaging in greater depth.

While our capacity for further digital development has been limited this year, we made a significant step forward by launching Kielder.space as a back-of-house platform for staff training. This platform is being developed in anticipation of a public launch next year, ensuring it is robust, well-integrated, and ready to deliver an exceptional learning experience.

We engaged with external advisors to explore the potential of emerging augmented reality (AR) technologies. This collaboration has provided valuable insights into how AR could transform our visitor experience, offering innovative ways to connect audiences with our work.

Kielder Observatory has enhanced its public engagement by providing access to a remote observatory in Spain, located in the Atacama Desert. This facility offers clear, dark skies ideal for astronomical observations. Through this remote access, participants can control telescopes and capture images of celestial objects in real-time, regardless of weather conditions in the UK. Originally piloted as part of the Mindsets and Missions project, this initiative has been integrated into public events, allowing attendees to experience live observations and engage in astrophotography sessions, thereby enriching their understanding of the universe.

Ensuring our Work Delivers our Aims

We review our aims, objectives, and activities annually. This process evaluates our achievements and outcomes from the previous 12 months, assessing the success of each key activity and the impact it has had on the people we are here to support. By doing this, we ensure that our aims, objectives, and activities remain aligned with our charitable purposes and continue to deliver meaningful benefits to our target groups.

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OBJECTIVES AND ACTIVITIES (CONTINUED)

Public Benefit

The Trustees understand and have discussed the implications of the Charities Act 2006, which requires all charities to demonstrate that they are established for public benefit. They have also considered the public benefit guidance issued by the Charity Commission. The Trustees are confident that the charity meets both key principles of public benefit.

Principle 1: There must be an identifiable benefit, or benefits

KOAS's primary benefit is outlined in its charitable objects: to promote public interest in astronomy, facilitate education in the science of astronomy, and maintain an astronomical observatory in Kielder Forest to support these objectives.

The Observatory is central to achieving our charitable aims. From this base, we offer a diverse programme of events, ranging from premium late-night sessions to family-friendly and introductory events. Our programme is designed to cater to different interests, offering activities such as children's workshops, talks on topics like the Aurora, and specialist classes in astrophotography. KOAS also provides concessionary tickets, with event pricing structured to accommodate different income levels. Ticket sales represent the charity's primary source of income.

All activities undergo a rigorous process of risk management and benefit analysis to ensure the public benefit outweighs any potential harm. We evaluate and analyse all events, collecting data through audience surveys, social media, project participants, media, and peer feedback, ensuring a clear and measurable public benefit is delivered.

Principle 2: Benefit must be to the public, or a section of the public

All our events at the Observatory are designed for participants with no prior knowledge. Feedback consistently shows that we deliver complex information in an enlightening and exciting way, without condescension or patronising language. In recent years, we have increasingly focused on reaching members of the public who face barriers to attending the Observatory, developing activities that help overcome these obstacles.

Recognising the financial and cultural barriers some people face in visiting the Observatory, we created our STEM enrichment programme to replicate the inspirational Kielder experience in schools. This programme has now reached hundreds of schools and tens of thousands of students. We extended its impact through the STEM to Stars initiative, establishing regular observing groups in schools with links to STEM careers.

Additionally, we launched cultural programmes aimed at engaging imprisoned people, excluded children, urban community groups, and sanctuary seekers. The learning from these initiatives will be carried forward into continued work with traditionally marginalised and underrepresented audiences in the coming years.

Our Kielder PopUps, where staff bring telescopes to public spaces, are free to attend. We also offer an active volunteer programme, regularly host work placements from schools and universities, and provide opportunities for artists to develop their creative work.

We regularly welcome visits from organisations looking to establish their own observatory or dark sky initiatives, offering free advice and sharing best practices. We see other observatories and stargazing groups as friends, not competitors, united in opening up astronomy for all.

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OBJECTIVES AND ACTIVITIES (CONTINUED)

Public Benefit (Cont.)

While Kielder Observatory is a physical location, it is increasingly a beacon of connection and inspiration. Building on last year's co-creation work through the Mindsets and Missions project, we continue to work with community groups, breaking down barriers to participation in innovation, research, and the natural heritage of dark skies.

Risk Management

The Trustees regularly review the major governance, operational, and financial risks facing the charity as part of the annual business planning process and confirm that systems are in place to mitigate these risks. KOAS has a comprehensive risk management strategy, which includes:

- Systems and procedures to mitigate identified risks, such as maintaining a risk register and having a dedicated Finance and Risk Committee with its own terms of reference.
- Conducting monthly reviews of the risk register by the Finance and Risk Committee.
- Reviewing major risks at every board meeting.
- Annually assessing strategic risks through the business plan.
- Carrying out regular in-depth reviews of key operational areas, such as Observatory management, grant handling, human resources, and cyber security.
- Procedures to minimise the potential impact on the charity should any risks materialise.

At time of writing, the major perceived risks to KOAS are:

- Age and condition of main observatory building

We are engaged with our landlord, Forestry England, to progress parallel programmes of work addressing immediate essential repairs caused by storm damage, as well as renovations, renewal, and planned preventative maintenance. The building is approaching its 20th anniversary and continues to be used far more intensively than originally intended, an outcome of success which makes delivery of these works essential to ensure the Observatory continues to meet visitor needs and support our charitable objects.

- Impact of climate change

The impacts of climate change have already been experienced in the North East and Northumberland and pose significant risks to Kielder Observatory, including damage to infrastructure from extreme weather events like storms and flooding, disrupted operations, increased maintenance costs and a reduction in the number of clear nights for stargazing. To mitigate these risks, we are considering long-term sustainability strategies, including strengthening infrastructure, adjusting operations to account for extreme weather, and reducing its environmental footprint.

The Trustees are confident that appropriate financial systems and controls are in place, along with sound employment policies and practices. The staff handbook, financial policies, and health and safety handbook are reviewed annually, with staff training supported by additional assessments.

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OBJECTIVES AND ACTIVITIES (CONTINUED)

Risk Management (Cont.)

To manage financial risks, the Trustees ensure that:

- Prudent budgets are set for each financial year.
- The charity maintains a low-cost base, which is regularly reviewed.
- The Finance and Risk Committee meets a minimum of once every two months and is kept updated by the Chief Executive between meetings on any key matters arising.
- The Finance and Risk Committee is provided with updated figures covering the financial performance of KOAS versus budget monthly.
- Regular management accounts are provided, tracking performance against budget, with corrective actions taken to address any significant variances.

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ACHIEVEMENTS AND PERFORMANCE

Summary of the Charity's Main Achievements During the Year

- Staged 592 public events attended by 15,056 people
- Delivered 43 events elsewhere
- Delivered 20 private events
- Delivered 3 online talks
- Successfully transitioned to new leadership with the appointment of a new CEO
- Won silver for small visitor attraction of the year at the North East Tourism Awards
- Our Look Up project with imprisoned people at HMP Northumberland was shortlisted in the North East Culture Awards and North East Prison Group Awards
- Engaged over 1,000 students from eight schools and 60 participants from the West End Refugee Service (WERS) through the Mindsets and Missions project
- Significantly expanded our STEM curriculum enrichment programme with the launch of Stem to Stars Phase III, supported by the Reece Foundation
- Celebrated the 10th anniversary of Northumberland International Dark Sky Park, commissioning a short film to mark the occasion and a sold-out stargazing event in partnership with the Alnwick Garden
- Delivered our first livestreamed event from another country, capturing the Great American Eclipse 2024 and receiving exceptional press coverage including BBC Breakfast, Sky News, and Channel 5 News
- Recreated the famous 1919 Eddington experiment—an observational test of general relativity—during the Great American Eclipse
- Integrated live access to a remote observatory in Spain into public events, enabling real-time celestial observations and astrophotography
- Significantly enhanced and renovated our observatory building, the Gillian Dickinson Astroimaging Academy and grounds during Summer Solstice Maintenance Week
- Increased our number of volunteers from 35 to 49
- Created a new 360-degree tour of the site as part of the Everybody Welcome programme for visitors with hidden and physical disabilities.
- Collaborated with the production team of Danny Boyle's upcoming film 28 Years Later, supplying high-quality astroimaging assets
- Our annual survey was completed by 888 people with a completion rate of 90%
- 91% of reviewing visitors on Trip Advisor rated our events as excellent or very good
- Trip Advisor named us as the top attraction in the Kielder area, and second-best observatory in the UK after Royal Observatory Greenwich
- Won the Trip Advisor Traveller's Choice Award 2024, given to the top 10% of visitor attractions worldwide, adding significant credibility on this global platform
- Rated 4.9/5 on Facebook and 4.8/5 on Google

Financial Review

The outturn for the year is an unrestricted deficit of £(28,170) (2023: surplus of £51,647). The deficit will be deducted from Unrestricted Reserves, leaving a balance on Unrestricted Funds at 31 August 2024 of £136,865 (2023: £165,035).

Financial policies are reviewed annually, and the Finance and Risk Committee reviews performance against agreed budgets every two months. The executive team monitors operational performance against financial controls regularly.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY

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YEAR ENDED 31 AUGUST 2024

TRUSTEES' REPORT

FUTURE PLANS

The Trustees and team reviewed the business plan and strategy while preparing the budget for the 2024/25 financial year. They concluded that it remains an accurate and valuable guide for the organisation's development, growth, and impact.

The mission, outcomes, and areas of opportunity (see above) will remain in place to drive our organisation while the 2026-2030 strategy is being developed.

The priorities for the next 12 months are:

Audience and Organisation

- Strengthen our resilience through exploring new income streams, including corporate sponsorships, intellectual property sales, donations, philanthropy, and expanded merchandising and cross-promotional opportunities.
- Foster greater team engagement, enabling our staff and volunteers to help shape our organisational growth and building a shared, sustainable future.
- Continuously enhance inclusion and representation across all aspects of our work.
- Drive progress towards improving our social and environmental responsibility.
- Seek opportunities to renovate and enhance our facilities, ensuring they remain inspiring, accessible, and fit for purpose as we approach our 20th anniversary.

Experience and Outreach

- Continuously evaluate and innovate our event offerings to ensure they deliver exceptional quality, value, and fresh perspectives.
- Forge new partnerships to expand our impact and engage with diverse audiences both on-site and beyond.
- Broaden our reach across local, national, and international communities.
- Strengthen and scale our STEM enrichment programmes.

Digital

- Enhance our website to deliver an improved user experience, focusing on accessibility, engagement, and functionality, while exploring options for a comprehensive rebuild to future-proof our digital presence
- Launch Kielder.space, our digital platform for astronomy and dark skies education
- Develop back-of-house digital training for the observatory team
- Explore advancements in immersive technologies, digital platforms, and mass media, including the innovative potential of augmented reality (AR) and artificial intelligence (AI)

Dark Skies

- Continue to deliver dark sky tourism and cultural experiences that inspire wonder and connect audiences with the beauty of our night skies
- Strengthen our advocacy and messaging around dark skies education, highlighting the importance of preserving these unique environments
- Seek opportunities to engage partners in promoting dark skies awareness and education, building a collective impact around light pollution reduction
- Link Kielder PopUps to community outreach initiatives, fostering greater understanding and action on light pollution issues

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for managing the business of the charity and may exercise all the powers of the charity unless restricted by the Charities Act or the constitution of the charity.

The Trustees are responsible for the preparation of financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

1. Select suitable accounting policies and apply them.
2. Make judgements and estimates that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

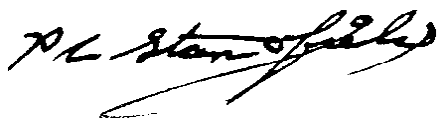
The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

DECLARATIONS

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

This report was approved by the Board of Trustees on 17 April 2025 and signed on its behalf by:



Peter Standfield
Trustee and Chair



Trevor Robinson
Trustee and Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF KIELDER OBSERVATORY ASTRONOMICAL SOCIETY FOR THE YEAR ENDED 31 AUGUST 2024

I hereby report to the Trustees/Members of Kielder Observatory Astronomical Society (Charity Registration Number 1153570) on the accounts for the year ended 31 August 2024 set out on pages 15 to 26.

Responsibilities and Basis of Report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Having satisfied myself that the accounts of the charity are not required to be audited under charity law 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.

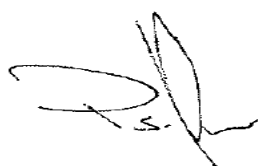
Independent Examiner's Statement

Since the Company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountant in England and Wales, which is one of the listed bodies.

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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 130 of the 2011 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 or 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 (FRS102)).

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.



Pete O'Hara, FCA, Chartered Accountant
Fellow of the Institute of Chartered Accountants in England & Wales

26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF

7 April 2025

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR TO 31 AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income					
Income from Investments	2	3,394	-	3,394	1,691
Income from Charitable Activities	3	578,005	-	578,005	565,784
Income from Grants, Donations & Legacies	4	109,318	103,200	212,518	336,260
Other Income	5	5,560	-	5,560	-
Total Income		696,277	103,200	799,477	903,735
Expenditure					
Expenditure on Raising Funds	6	26,540	-	26,540	21,942
Expenditure on Charitable Activities	7	697,907	93,830	791,737	795,480
Total Expenditure		724,447	93,830	818,277	817,422
Net Income/(Expenditure)	8	(28,170)	9,370	(18,800)	86,313
Balance brought forward at 1 Sept		165,035	307,980	473,015	386,702
Balance carried forward at 31 August	18	£136,865	£317,350	£454,215	£473,015

The notes on pages 17 to 26 form part of the financial statements

There are no recognised gains and losses during the year other than as shown above.

All the activities for the year are continuing activities.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
At 31 AUGUST 2024

		2024		2023	
	Notes	£	£	£	£
Fixed Assets					
Tangible Fixed Assets	11	244,504		268,012	
Fixed Asset Investments	12	<u>10</u>		<u>10</u>	
			244,514		268,022
Current Assets					
Stock	13	12,045		8,906	
Debtors	14	42,327		115,914	
Cash at Bank and In Hand		<u>328,844</u>		<u>313,548</u>	
		383,216		438,368	
Creditors:					
Amounts Falling Due Within 1 Year	15	<u>(160,182)</u>		<u>(210,042)</u>	
Net Current Assets			223,034		228,326
Creditors:					
Amounts Falling Due After > 1 Year	16		(13,333)		(23,333)
Total Net Assets	17		<u>£454,215</u>		<u>£473,015</u>
Represented By:					
Unrestricted Funds	18		136,865		165,035
Restricted Funds	18		<u>317,350</u>		<u>307,980</u>
			<u>£454,215</u>		<u>£473,015</u>

The notes on pages 17 to 26 form part of the financial statements

The financial statements were approved by the Board, and authorized for issue, on 17 April 2025 and signed on its behalf by:



Peter Standfield
Trustee and Chair



Trevor Robinson
Trustee and Treasurer

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2024**

1. Accounting Policies

Charity Information

Kielder Observatory Astronomical Society is a Charitable Incorporated Organisation. The registered office is Unit C, Bewick, Prestwick Park, Prestwick, Newcastle upon Tyne, NE20 9SJ.

The charity is a public benefit entity.

Basis of Accounting

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Statement of Recommended Practice (Charities SORP FRS 102) "Accounting and Reporting by Charities" and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis, modified to include certain financial instruments at fair value.

Advantage has been taken of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a statement of cashflows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Income

All income, including grant income, is included in the Statement of Financial Activities (SOFA), net of VAT, when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Income from Investments

Interest receivable on fixed interest securities and bank deposits is included on an accruals basis.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred.

- Costs of Raising Funds are those costs of seeking potential funders and applying for funding.
- Charitable activities include expenditure associated with the provision of grant funding, research, advocacy and the direct provision of creative learning-related activities. This includes both the direct costs and support costs relating to these activities.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2024

1. Accounting Policies (Cont.)

Expenditure (Cont.)

- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain printing equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

Tangible Fixed Assets and Depreciation

Depreciation is provided on the fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

Office & ICT Equipment	–	between 3 and 5 years
Observatory Equipment	–	between 5 and 15 years
New Observatory	–	over 25 years

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Fund Accounting

The charity has a number of restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in Note 18 to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2024

1. Accounting Policies (Cont.)

Pensions

KOAS contributes to a defined contribution pension scheme. For the defined contribution scheme, the amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet. Further details can be found in Note 10.

Taxation

KOAS is a registered charity and, as such, is not liable to taxation on its income in the current year.

Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the date of the transaction. Exchange differences are taken into account in arriving at the surplus/deficit.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS102 to all its financial instruments.

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Income from Investments

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Interest on cash deposits	3,394	-	3,394	1,691
	£3,394	£-	£3,394	£1,691

The 2023 total of £1,691 was wholly attributable to Unrestricted Funds.

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Ticket & Event Sales	527,852	-	527,852	517,958
Merchandising Sales	50,153	-	50,153	47,826
	£578,005	£-	£578,005	£565,784

The 2023 total of £565,784 was wholly attributable to Unrestricted Funds.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2024

4. Income from Grants, Donations & Legacies

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations & Legacies				
Donations & Memberships	1,764	-	1,764	18,695
Gift Aid	77,554	-	77,554	86,940
Corporate Sponsorship	30,000	-	30,000	15,000
Grant Income				
Arts Council England	-	-	-	13,400
Association for Science & Discovery Centres	-	-	-	24,500
Creative England	-	-	-	5,000
Crichton/Tanlaw Foundation	-	-	-	7,500
Institute of Physics	-	-	-	3,000
Museums Association	-	200	200	76,500
North of Tyne Combined Authority	-	-	-	45,357
Northumberland Business Services	-	-	-	2,868
Northumberland CC / Northumberland National Park Authority	-	3,000	3,000	-
Reece Foundation	-	100,000	100,000	37,500
	£109,318	£103,200	£209,518	£336,260

Of the 2023 total of £336,260, £90,602 was attributable to Unrestricted Funds and £245,658 to Restricted Funds.

5. Other Income

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Other Income	5,560	-	5,560	-
	£5,560	£-	£5,560	£-

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2024

6. Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Merchandising Costs	26,540	-	26,540	21,942
	£26,540	£-	£26,540	£21,942

The 2023 total of £21,942 was wholly attributable to Unrestricted Funds.

7. Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Direct Costs				
Arts Programme Costs	-	32,876	32,876	19,804
Consultancy Fees	-	-	-	1,349
Dark Skies Outreach Costs	500	-	500	2,400
Digital Development Costs	-	-	-	600
Education Outreach Costs	-	-	-	44,181
Frank's Fellowship Bursary	-	-	-	1,000
Salaries & On Costs	480,824	41,135	521,959	499,077
Speakers' Fees & Event Costs	10,704	2,790	13,494	9,897
Staff, Speakers' and Volunteers' Expenses	20,821	-	20,821	17,669
Support Costs				
Advertising & Marketing	13,273	-	13,273	12,100
Bank & Credit Card Charges	11,261	-	11,261	11,385
Depreciation	15,346	16,829	32,175	30,498
Legal & Professional Fees	8,989	-	8,989	23,096
Loan Interest	800	-	800	969
Other Overhead Costs	32,316	200	32,516	33,711
Premises & Insurance	75,460	-	75,460	55,519
Repairs & Maintenance	9,870	-	9,870	16,623
Telephone, ICT & Website Costs	11,757	-	11,757	8,938
Governance Costs				
Accountancy & Payroll Fees	4,899	-	4,899	5,203
Trustee Travel & Meeting Costs	1,087	-	1,087	1,461
	£697,907	£93,830	£791,737	£795,480

Of the 2023 total of £795,480 £584,488 was attributable to Unrestricted Funds and £210,992 to Restricted Funds.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2024

8. Net Income/(Expenditure)

	2024	2023
Net income/(expenditure) is stated after charging/(crediting):	£	£
Independent Examiner's Fees	2,160	2,160
Depreciation of Owned Fixed Assets	32,175	30,498

9. Staff Costs

	2024	2023
	£	£
Gross Salary Costs	468,252	452,177
Social Security Costs	41,927	38,497
Employer's Pension Contributions – Defined Contribution Scheme	11,780	8,403
	£521,959	£499,077

The average monthly number of staff employed during the year, was as follows:	2024	2023
	No.	No.
Education & Learning Programmes	15	14

The number of the above staff expressed as full-time equivalents was 13.5 (2023: 12.5).

No employees received remuneration in excess of £60,000 in the year.

No remuneration was paid to or waived by Trustees/Directors in the year (2023: £Nil).

£403 (2023: £491) was reimbursed to 1 (2023: 1) Trustee in respect of out-of-pocket expenses incurred in carrying out their duties.

10. Pension Scheme

Pension benefits are provided through a Group Personal Pension Scheme, which is a defined contribution scheme. The assets of the scheme are held separately from those of the charity in a separately administered fund. KOAS makes an employer's contribution of 3% of pensionable pay, provided that the employee makes a minimum contribution of 5%.

Employer's contributions totalling £11,780 (2023: £8,403) were paid during the year into the defined contribution pension scheme operated by KOAS.

These amounts are paid over to the scheme on a monthly basis.

£2,370 in pension contributions were outstanding at 31 August 2024 (2023: £1,747).

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2024

11. Tangible Fixed Assets

	Leasehold Improvements – New Observatory £	Observatory Equipment £	Office & ICT Equipment £	Total Fixed Assets £
Cost				
At 1 September 2023	233,957	194,292	20,073	448,322
Additions	545	-	8,122	8,667
Disposals	-	-	-	-
At 31 August 2024	234,502	194,292	28,195	456,989
Depreciation				
At 1 September 2023	57,825	105,437	17,048	180,310
Charge for year	11,196	15,713	5,266	32,175
Disposals	-	-	-	-
At 31 August 2024	69,021	121,150	22,314	212,485
Net Book Value				
At 31 August 2024	£165,481	£73,142	£5,881	£244,504
At 1 September 2023	£176,132	£88,855	£3,025	£268,012

12. Investments

	2024	2023
	£	£
Investment in Kielder Observatory Services Limited	10	10
	£10	£10

As the value of merchandise sales is well below the small trading exemption limit, the charity is currently conducting all trading directly, rather than through its wholly owned subsidiary, Kielder Observatory Services Ltd (KOSL). KOSL remains extant and the Trustees will review its continuing relevance on a regular basis.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2024

13. Stock

	2024	2023
	£	£
Goods for Resale	12,045	8,906
	£12,045	£8,906

14. Debtors

	2024	2023
	£	£
Accrued Income - Gift Aid	8,226	7,131
Accrued Income - Other	8,774	6,649
Grant Debtors	9,911	90,301
Intercompany Debtor - Kielder Observatory Services Limited	1,235	375
Prepayments	7,286	7,556
Trade Debtors	6,895	3,902
	£42,327	£115,914

15. Creditors - Amounts Falling Due Within One Year

	2024	2023
	£	£
Accruals	3,768	3,452
Advance Ticket Sales	57,481	113,087
Bounceback Loan	10,000	10,000
Income Received in Advance	12,369	11,029
Other Creditors	5,848	632
PAYE & National Insurance	10,883	9,766
Pension Scheme Creditor	2,370	1,747
Trade Creditors	6,084	13,904
Unredeemed Gift Vouchers	51,379	46,425
	£160,182	£210,042

16. Creditors - Amounts Falling Due After One Year

	2024	2023
	£	£
Bounceback Loan	13,333	23,333
	£13,333	£23,333

The Bounceback Loan is repayable over 5 years, with an interest rate of 2.5% applicable after the first year.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2024

17. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Fixed Assets	26,047	218,467	244,514	268,022
Stock	12,045	-	12,045	8,906
Debtors	32,416	9,911	42,327	115,914
Cash at Bank and In Hand	239,872	88,972	328,844	313,548
Creditors – Due Within 1 Year	(160,182)	-	(160,182)	(210,042)
Creditors – Due After 1 Year	(13,333)	-	(13,333)	(23,333)
	£136,865	£317,350	£454,215	£473,015

18. Analysis of Charitable Funds

	Fund at 1 April 2023	Incoming Resources for Year	Resources Expended for Year	Fund at 31 August 2024
	£	£	£	£
Movement on Unrestricted Funds				
Unrestricted General Fund	165,035	696,277	(724,447)	136,865
Movement on Restricted Funds				
Arts Council England – Kielder Narratives	3,000	-	(3,000)	-
Corporate Sponsorship/Donations	30,033	-	-	30,033
Museums Association - Bursary	-	200	(200)	-
Museums Association	54,500		(50,188)	4,312
New Observatory Fund	191,503		(11,733)	179,770
Northumberland CC / Northumberland National Park Authority	-	3,000	(3,000)	-
Northumberland Business Services	958		(612)	346
Northumberland CC – Tanlaw Telescope	19,986	-	(2,282)	17,704
Reece Foundation – Stem To Stars Phase 1	8,000	-	-	8,000
Reece Foundation – Stem To Stars Phase 2	-	100,000	(22,815)	77,185
Total Restricted Funds	307,980	103,200	(93,830)	317,350
Total Funds	£473,015	£799,477	£(818,277)	£454,215

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2024

18. Analysis of Charitable Funds

Name of Restricted Fund	Description, Nature & Purpose of the Restricted Fund
Arts Council England – Kielder Narratives	Towards the cost of the Kielder Narratives project
Corporate Sponsorship/Donations	Towards the cost of a wind turbine
Museums Association - Bursary	Towards the costs of tickets, accommodation and travel for attending the ASDC National Conference 2023
Museums Association	Towards the costs of the Missions & Mindsets project
New Observatory Fund	Funding received towards the cost of the new observatory building, which opened in 2018 and is now known as the Gillian Dickinson Astro-imaging Academy
Northumberland CC / Northumberland National Park Authority	Contribution towards the costs of filmmakers engaged for the production of Northumberland Dark Skies 10 th anniversary film
Northumberland Business Services	Towards the cost of video equipment and editing software
Northumberland County Council	Towards the cost of the Tanlaw Telescope project
Reece Foundation	Towards the cost of the STEM To Stars project

19. Related Party Transactions

Details of transactions with Trustees are disclosed in Note 9.

There were no other transactions in the year with related parties, such as are required to be disclosed under the Financial Reporting Standard for Smaller Entities (Effective April 2008) (2023: None).

20 Financial Commitments

No material financial commitments have been made in respect of future financial periods. (2023: None).

Accounts

Registered Charity Number 1153570



KIELDER OBSERVATORY ASTRONOMICAL SOCIETY

(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND ACCOUNTS

For the year ending 31 August 2023

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2023
TRUSTEES' REPORT**

As the Board of Trustees, we present our report and financial statements for the year to 31 August 2023.

Registered Charity Number 1153570

Registered Office Unit C, Bewick, Prestwick Park, Prestwick,
Newcastle upon Tyne, NE20 9SJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

Kielder Observatory Astronomical Society (KOAS) was established as a Charitable Incorporated Organisation (CIO) on 29 August 2013. As a CIO, it is governed by its constitution. This was amended in April 2020 and is in a form specified by the Charity Commission for a Foundation CIO whose only voting members are its Trustees.

Charitable Purpose

KOAS's charitable objects are:

- a - to promote interest in the science of astronomy in the general public
- b - to facilitate the education of members of the public in the science of astronomy
- c - to maintain an astronomical observatory in Kielder Forest which will be used to support objects a and b.

Structure and Governance

The charity currently has a board of seven non-executive Trustees. The charity is the sole shareholder in its trading subsidiary company, Kielder Observatory Services Limited.

Board of Trustees

The Trustees of KOAS during the period and to the date of signing this report were as follows:

Mr Peter Standfield (Chair)	
Dr Nigel Metcalfe (Secretary)	Resigned 21 December 2022
Mr Trevor Robinson (Treasurer)	
Ms Charlotte Emmett	
Mr Tom Grieveson	
Mr Cassian Harrison	
Miss Catherine Hindle	Appointed 23 May 2023
Mr Stuart Kitching	Resigned 20 June 2023
Mr William MacLeod	

Chief Executive Officer	Catherine Johns (to 29 February 2024) Leigh Venus (from 1 December 2023)
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Independent Examiner	Mr P O'Hara FCA, 26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF
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Legal Advisers	Muckle LLP, Time Central, 32 Gallowgate, Newcastle upon Tyne NE1 4BF
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**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2023
TRUSTEES' REPORT**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Board Meetings

The Board meets a minimum of six times per year face to face or via videoconference. It also conducts some business via email and aims to have at least two awayday sessions each year, to discuss policy and strategy. The agenda and written Board reports are prepared by the Chief Executive and Officers of the Board, as appropriate, and circulated in advance of each meeting. The Trustees exercise their duties and responsibilities with appropriate care and diligence.

Recruitment and Appointment of Board of Trustees

The charity may have up to 12 Trustees. New Trustees are appointed by the existing Trustees. In selecting individuals for appointment, the Trustees aim to ensure that the Board has the skills, knowledge and experience needed for the effective administration of the charity.

Trustees are appointed for a term of three years and may not serve for more than three consecutive terms without standing down for an interval of at least one year.

Trustee Induction and Training

New Trustees are inducted by the Chair of the Board and Chief Executive Officer and are provided with a range of resources to support their understanding of KOAS activities.

Management

Day-to-day operation of the charity is delegated to the Chief Executive Officer within the constraints of the annual budget set by the Trustees.

- 1 Chief Executive Officer
- 1 Director of Astronomy and Science Communication
- 1 Operations and Marketing Director
- 1 Director of the Gillian Dickinson Astro-Imaging Academy
- 1 Science Communication and Education Lead
- 1 Science Communication and Science Lead
- 1 Science Communication and Facilities Lead
- 7 Astronomers and Science Communicators (full-time, part-time and casual workers)
- 1 Office Manager and PA
- 1 Communications and Events Administrator and Arts Lead
- 1 Finance Executive

Reserves Policy

The Trustees have reviewed the charity's need for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to hold a level of Unrestricted Reserves that provides sufficient financial resources to meet the liabilities which would crystallise if KOAS were unable to continue operating. Their current estimate of the amount required for this purpose is approximately £125,000.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2023
TRUSTEES' REPORT**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Reserves Policy (Cont.)

They also aim to retain a further £25,000 of Unrestricted Reserves, to enable the charity to respond flexibly to any issues, one-off financial requirements or appropriate initiatives that might be identified outside of its annual budgeting process.

The targeted level of reserves to be retained for the above purposes is therefore considered to be a minimum of £150,000.

The charity's total Unrestricted Reserves shown in the Balance Sheet as at 31 August 2023 are £165,035 (2022: £113,388). Of these reserves, £39,332 were represented by Fixed Assets (2022: £50,318), leaving £125,703 available as Unrestricted Free Reserves (2022: £63,070).

The charity has therefore made further progress towards rebuilding its Reserves and is on track to reach its optimum level of Reserves within two years.

This policy is reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

Grant Making Policy

The charity does not currently engage in grant-making activity.

The Contribution of Volunteers

The charity is supported by a small core of volunteers who give their time freely to assist with running events. Volunteers come from all walks of life but share a common interest in the science of astronomy. Recruitment is open all year with regular open days at the Observatory for those people thinking about volunteering.

To ensure consistency in the quality and safety of events all volunteers receive training.

Induction training is provided, covering the basic features and operations of the Observatory. A handbook is made available which describes the policies and procedures of the charity. For the first few events volunteers are mentored by an experienced volunteer or member of staff. Over a period of a few months the volunteer is allowed to assume lead responsibilities, depending on their development and confidence, and under supervision, such as setting up for an event and closing down after an event, taking visitors for telescope tours, finding objects in the sky, making drinks.

During the reporting period, KOAS had 35 registered volunteers. In this reporting period, one volunteer has been taken on as a freelance member of staff. This is a strength of the Observatory; several staff members started as volunteers and have gone on to become employees.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2023
TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES

Aims & Objectives

The charity exists to:

- promote interest in the science of astronomy amongst the general public
- facilitate education of members of the public in the science of astronomy
- maintain an astronomical observatory in Kielder Forest which will be used to support the preceding objectives.

Our purpose is to create opportunities for people of all backgrounds and abilities to experience moments of inspiration, revelation, wonder and hope through observing the cosmos.

At the beginning of the year, we published a new strategy, which drew upon rigorous analysis of emerging trends and the outcomes KOAS wishes to achieve, to outline market opportunities.

<https://kielderobservatory.org/images/Strategy-1.pdf>

The process of creating the strategy and supporting business plan reinforced our commitment to our mission of infinite inspiration, and linked it clearly to impacts, outcomes and priorities.

Our outcomes are as follows:

1. People: Everyone feels represented, welcomed, enriched and inspired, enabling equality of access to opportunities in science, whether as a one-off engagement, participation in study (formal or informal), and/or a career.
2. Place: We consistently inspire more people of all backgrounds and abilities to reflect upon their place in the universe and the fragility of the Earth, and catalyse individual and collective action in response to the need to protect our dark skies, and wider natural heritage.
3. Organisation: We welcome the uncertainty of fresh challenges and continuously improve our offer as opportunities emerge from new technologies, new audiences and evolving practice.

We identified some clear opportunities for KOAS to bring the Kielder moment to as many people as possible:

1. Creating a flexible, agile programme of face-to-face public experiences for delivery anywhere, including on site, around Kielder, and remote access.
2. Enhancing the quality of our STEM curriculum enrichment, to offer a golden thread of support from primary through to GCSE astronomy (and beyond), CPD for teachers, and pathways to careers.
3. Creating a coherent digital offer that underpins the experience and education delivery, including publishing distinctive, high-quality content that anyone can access from anywhere.
4. Taking a clearly defined leadership position for dark sky experiences aligned with responsible tourism.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2023
TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Aims & Objectives (Cont.)

We highlighted some priorities for the 2022/23 period:

1. To strengthen our organisation:

- Invest in our team by contributing to learning projects and formal study and implementing 10% time for self-directed projects.
- Improve representation and inclusion by assessing how representative we are of our communities, taking action, and publishing an annual impact study.
- Improve our approach to environmental responsibility by using the B-Corp framework to assess our areas of strength and areas for development, taking action, and publishing an annual impact study.

All three of these were achieved. We implemented a new CPD policy for the team, enabling them to attend conferences and events, and undertake self-directed learning. Our inclusion and representation impact assessment was published on our website (<https://kielderobservatory.org/images//Inclusivity-Report.pdf>) highlighting the vibrant, healthy organisational culture, and the work to do to ensure KOAS is representative of the audiences it serves. Most this work was completed by the end of the year and informed major funding bids, since secured. We undertook a B-Corp assessment and published the results on our website (<https://kielderobservatory.org/images//Social-and-Environmental-Assessment-2.pdf>). Even though we are not eligible for certification as we are a charity, we scored well over the required threshold, indicating that the organisation is well-managed for social impact.

2. To maintain excellence in delivery:

- Ensure continuous improvement by creating a peer group and a Kielder customer panel.
- Support schools, teachers and underserved groups by focusing our STEM curriculum enrichment and enhancing our teacher CPD offer at critical Key Stages.

Both of these priorities were achieved with a more data-driven approach to market and customer insight informing the development of our offer. We decided to keep our capacity at each event at the Observatory at 36 rather than returning to the pre-pandemic number of 41: while there was a significant financial cost to this as events still sell out well in advance, the experience for customers and the staff is vastly improved with the lower number, and we see this as an investment in future sales. Our STEM enrichment was focused on underserved audiences to remove the barriers to participation. Our three-year funded programme from the North of Tyne Combined Authority came to an end in March 2023; connecting with over 43,000 students and over 1,200 teachers all over the North East, it was a wonderful introduction to the wonder of the universe. Our STEM to Stars programme, funded by the Reece Foundation, expanded to 45 schools, looking at the Carrington Event as a way to think about resilience in energy and data, offering sustained engagement over six months, with a variety of content, career pathways, and mentoring. Future expansion of this programme in 2024 will look at dedicated content at GCSE level.

3. To extend the reach of our public events:

- Establish informal events, "Kielder PopUps", around the North East.
- Pilot event delivery in national and international locations.
- Open up the wonders of the dark skies to all by working with partners to deliver dark sky tourism and cultural experiences.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
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TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Aims & Objectives (Cont.)

Although we had no capacity to pilot work in national or international locations, the Kielder PopUps are now an established part of our offer, touring different locations around the North East, free to access and bringing the dark skies to different communities from Hexham to Whitley Bay. We also stargazed with Santa Claus as part of Fenwick's Christmas events. We continued to work with a broad range of partners to develop and support dark sky experiences, including the 10th anniversary of the Northumberland Dark Sky Park. Our arts and culture programme developed further, hosting the poet Caroline Burrows, talking to James Wilton Dance about their work, The Four Seasons, and supporting an interactive digital opera based in Kielder, Black Fell. We launched round two of Frank's Fellowship, a bursary supporting young artists in Northumberland, and worked with creative practitioners to co-create cultural responses to the cosmos with excluded children, prisoners and urban-based community groups, with funding from the Joicey Trust, the Institute of Physics, and the Association of Science and Discovery Centres (ASDC). We launched Kielder Dark Skies, an exploration of how the stories of Kielder come to life through dance, and Kielder Narratives, with a poet in residence capturing the essence of Kielder in spoken word, both projects funded by Arts Council England.

4. To develop programmes with high impact:

- Maximise the reach of our assets and skills by establishing citizen science programmes around astro-imaging, radio astronomy and satellites.
- Enhance our connections with new audiences by bringing together our website, our augmented reality app, and our digital learning platform into a consistent customer journey.
- Ensure the dark skies heritage is available for future generations by working with partners to develop activities that educate and inspire the general public.

All of these remain at the heart of everything we do and are constantly developing: we undertook dedicated research into public attitudes to light pollution and launched the North East Astrophotography Academy, with funding from UKRI via the Museums Association and the ASDC, putting community groups at the heart of co-creating research to inform our understanding of the universe. Our podcast continues to showcase experts from all areas of astronomy but we have not had capacity to undertake any more digital development, a priority for this year.

Ensuring our Work Delivers our Aims

We review our aims, objectives and activities each year. This review considers the achievements and outcomes of our work in the previous 12 months and looks at the success of each key activity and the benefits it has brought to those groups of people we are set up to help. This helps us to ensure that our aims, objectives and activities remained focused on our charitable purposes.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which requires all charities to be able to demonstrate that they are established for public benefit and have had due regard to the public benefit guidance issued by the Charity Commission.

The Trustees believe that the charity meets both of the key principles.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
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YEAR ENDED 31 AUGUST 2023
TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Public Benefit (Cont.)

Principle 1 - There must be an identifiable benefit, or benefits

The primary benefit KOAS delivers is articulated in its charitable objects: to promote interest in the science of astronomy amongst the general public, to facilitate the education of members of the public in the science of astronomy and maintain an astronomical observatory in Kielder Forest which will be used to support the preceding objectives.

The Observatory itself is the primary way we achieve our objects. This is the base from which we provide a wide range of events: from premium late-night events at the weekend to introductory and family events. The event programme is varied to accommodate different interests, from workshop activities for children to topics such as the Aurora, to specialist astrophotography classes. KOAS has concessionary tickets available, and events are priced differently to suit different income levels. This ticket income forms the main income of the charity.

All activities are subject to a rigorous process of risk management and benefits analysis to ensure that the benefits to the public outweigh any potential harm. All activities and events are evaluated and analysed to ensure that there is a clearly identifiable benefit delivered: data is gathered from audience surveys, social media, project participants, media and peers.

Principle 2 - Benefit must be to the public, or a section of the public

All our events at the Observatory assume no prior knowledge, and feedback received indicates we convey complex information in a way that is enlightening, exciting, and does not condescend or patronise. In the last four years, we have increasingly been directing our attention to members of the public who face barriers to attending the Observatory site, and providing activities that aim to overcome those barriers.

It was knowledge of the financial and cultural barriers that exist to people visiting the Observatory that caused us to devise a STEM enrichment programme, which aims to replicate the Kielder mission of inspiration in schools. This programme has reached hundreds of schools and tens of thousands of students. We extended the impact of this programme with "STEM to Stars"; regular observing groups in schools, with links to careers in STEM, and still further with our cultural programmes, working with prisoners, excluded children, community groups in urban areas and sanctuary seekers.

Our Kielder PopUps, where staff take telescopes out to public places, are free to attend. We have an active volunteering programme, regularly host work placements from schools and universities and provide opportunities for artists to develop their creative practice. We host regular visits from organisations wishing to establish their own observatory or dark sky activities and offer free advice and share best practice. We also collaborate with other existing observatories to offer free activities.

Kielder Observatory is a location, but it is increasingly becoming a beacon of connection and inspiration. We have built on the co-creation work of last year with the Mindsets + Missions project, where community groups take the lead in designing research questions for academia, removing barriers to participation in innovation and research. Our more data-driven approach to inclusion and diversity is a driver of this work; ensuring it is relevant to our audiences.

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TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

KOAS has a risk management strategy in place that comprises:

- the establishment of systems and procedures to mitigate identified risks, such as a risk register, and a Finance and Risk Committee as a subcommittee of the board, with its own terms of reference;
- a monthly review of the risk register by the Finance and Risk Committee;
- a review of the major risks by the Trustees at every board meeting;
- an annual review of the strategic risks the charity may face via the business plan;
- regular in-depth reviews of different areas of operations, e.g., Observatory site management and maintenance; grant management; HR procedures; cyber security, etc;
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

At time of writing, the major perceived risks to KOAS are outlined below:

- Unfavourable contracts and supplier dependency
 - Mitigation: We review our supplier contract template annually. Suppliers are procured and contracted in line with Financial Policies and Scheme of Delegation and our supplier register, spend and insurance cover are reviewed annually.
- Age and condition of main observatory building
 - Mitigation: We are engaged with our landlord Forestry England to progress parallel programmes of work which will address immediate essential repairs to storm damage alongside renovations, renewal and planned preventative maintenance.

The Trustees are satisfied that appropriate financial systems and controls are in place, together with appropriate employment policies and practices. The staff handbook, financial policies document, and health and safety handbook are reviewed annually, and staff training happens via additional assessments. The Trustees also manage the general financial risks by ensuring that:

- prudent budgets are set for each financial year
- the charity maintains a low cost-base, which is reviewed regularly
- the Finance and Risk Committee reviews financial performance on a monthly basis
- regular management accounts are provided showing the performance against budget, and corrective action is taken to manage any unacceptable variances.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
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YEAR ENDED 31 AUGUST 2023
TRUSTEES' REPORT**

ACHIEVEMENTS AND PERFORMANCE

Summary of the Charity's Main Achievements During the Year

- During the year the Observatory staged 604 public events attended by over 15,000 people. In addition, 10 private events were also staged at the observatory, 26 events elsewhere, and four online talks.
- Our social media reach has increased by over 58% over the year.
- Our media profile remained high, with regular press coverage, including BBC Radio, The Telegraph, High Life magazine, and Top Gear.
- 92% of Trip Advisor feedback rated our observatory events as excellent or very good, and we won the Trip Advisor Traveller's Choice Award, given to the top 10% of visitor attractions worldwide. Trip Advisor also named us second best observatory in the UK, after Royal Observatory Greenwich.
- Nearly 1,000 Google reviews have yielded a score of 4.8 out of 5.
- We were shortlisted for the Business and Arts Award at the North East Culture Awards
- We won the Women in STEM Award at the WIN Awards and were nominated as Inspiring Science Employer of the Year at the RTC Awards.
- We raised £35K for a new wind turbine.
- We renamed one of our turrets the Caroline Herschel turret, with the honours done by author and dark sky champion, LJ Ross.
- When asked to rate out of 10 how proud they were to work at Kielder Observatory all staff said 10 out of 10.

Financial Review

The outturn for the year is an unrestricted surplus of £51,647 (2022: surplus of £18,826). The surplus will be added to Unrestricted Reserves, leaving a balance on Unrestricted Funds at 31 August 2023 of £165,035 (2022: £113,388).

Financial policies are reviewed annually, and the Finance and Risk Committee reviews performance against agreed budgets on a monthly basis. The executive team monitors operational performance against financial controls regularly.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2023
TRUSTEES' REPORT**

FUTURE PLANS

The Trustees and team reviewed the business plan and strategy in preparing the budget for financial year 2023/24 and concluded that it was still an accurate and useful guide to the development and growth of the organisation and its impact. The mission, outcomes and areas of opportunity remain the same (see above). The priorities for the next 12 months are:

Audience development:

- Redevelop our marketing strategy, based on our more in-depth understanding of our existing customer needs, the value they perceive and how that could be extended.

Organisational development:

- Increase our resilience with a new development strategy for donations and philanthropy and new sales avenues for merchandise.
- Continuously improve inclusion and representation.
- Improve our B-Corp score.

Public experiences:

- Keep our existing event range under review for quality and value
- Extend our reach locally, nationally and internationally
- Extend our STEM enrichment work nationally

Digital offer:

- Review and improve quality and consistency of content available
- Bring together our website, AR app, Kielder.space as consistent customer journey
- Create a roadmap for accreditation
- Explore new techniques in immersive and digital and mass media

Dark Skies leadership

- Continue to deliver dark sky tourism/cultural experiences
- Support Visit Northumberland's dark sky product development
- Link Kielder PopUps to community outreach around light pollution

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2023
TRUSTEES' REPORT**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for managing the business of the charity and may exercise all the powers of the charity unless restricted by the Charities Act or the constitution of the charity.

The Trustees are responsible for the preparation of financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

1. Select suitable accounting policies and apply them.
2. Make judgements and estimates that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

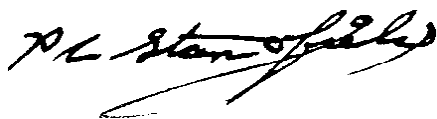
The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

DECLARATIONS

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

This report was approved by the Board of Trustees on 2 April 2024 and signed on its behalf by:



Peter Standfield
Trustee and Chair



Trevor Robinson
Trustee and Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF KIELDER OBSERVATORY ASTRONOMICAL SOCIETY FOR THE YEAR ENDED 31 AUGUST 2023

I hereby report to the Trustees/Members of Kielder Observatory Astronomical Society (Charity Registration Number 1153570) on the accounts for the year ended 31 August 2023 set out on pages 13 to 25.

Responsibilities and Basis of Report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Having satisfied myself that the accounts of the charity are not required to be audited under charity law 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.

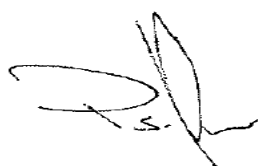
Independent Examiner's Statement

Since the Company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountant in England and Wales, which is one of the listed bodies.

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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 130 of the 2011 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 or 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 (FRS102)).

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.



Pete O'Hara, FCA, Chartered Accountant
Fellow of the Institute of Chartered Accountants in England & Wales

26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF

2 April 2024

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR TO 31 AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income					
Income from Investments	2	1,691	-	1,691	56
Income from Charitable Activities	3	565,784	-	565,784	513,726
Income from Grants, Donations & Legacies	4	90,602	245,658	336,260	199,196
Other Income	5	-	-	-	22,776
Total Income		658,077	245,658	903,735	735,754
Expenditure					
Expenditure on Raising Funds	6	21,942	-	21,942	19,243
Expenditure on Charitable Activities	7	584,488	210,992	795,480	694,249
Total Expenditure		606,430	210,992	817,422	713,492
Net Income/(Expenditure)	8	51,647	34,666	86,313	22,262
Balance brought forward at 1 Sept		113,388	273,314	386,702	364,440
Balance carried forward at 31 August	18	£165,035	£307,980	£473,015	£386,702

The notes on pages 15 to 25 form part of the financial statements

There are no recognised gains and losses during the year other than as shown above.

All the activities for the year are continuing activities.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
At 31 AUGUST 2023

		2023		2022	
	Notes	£	£	£	£
Fixed Assets					
Tangible Fixed Assets	11	268,012		292,453	
Fixed Asset Investments	12	<u>10</u>		<u>10</u>	
			268,022		292,463
Current Assets					
Stock	13	8,906		5,763	
Debtors	14	115,914		45,999	
Cash at Bank and In Hand		<u>313,548</u>		<u>321,468</u>	
		438,368		373,230	
Creditors:					
Amounts Falling Due Within 1 Year	15	<u>(210,042)</u>		<u>(245,658)</u>	
Net Current Assets			228,326		127,572
Creditors:					
Amounts Falling Due After > 1 Year	16		(23,333)		(33,333)
Total Net Assets	17		<u>£473,015</u>		<u>£386,702</u>
Represented By:					
Unrestricted Funds	18		165,035		113,388
Restricted Funds	18		<u>307,980</u>		<u>273,314</u>
			<u>£473,015</u>		<u>£386,702</u>

The notes on pages 15 to 25 form part of the financial statements

The financial statements were approved by the Board, and authorized for issue, on 2 April 2024 and signed on its behalf by:



Peter Standfield
Trustee and Chair



Trevor Robinson
Trustee and Treasurer

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2023**

1. Accounting Policies

Charity Information

Kielder Observatory Astronomical Society is a Charitable Incorporated Organisation. The registered office is Unit C, Bewick, Prestwick Park, Prestwick, Newcastle upon Tyne, NE20 9SJ.

The charity is a public benefit entity.

Basis of Accounting

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Statement of Recommended Practice (Charities SORP FRS 102) "Accounting and Reporting by Charities" and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis, modified to include certain financial instruments at fair value.

Advantage has been taken of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a statement of cashflows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Income

All income, including grant income, is included in the Statement of Financial Activities (SOFA), net of VAT, when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Income from Investments

Interest receivable on fixed interest securities and bank deposits is included on an accruals basis.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred.

- Costs of Raising Funds are those costs of seeking potential funders and applying for funding.
- Charitable activities include expenditure associated with the provision of grant funding, research, advocacy and the direct provision of creative learning-related activities. This includes both the direct costs and support costs relating to these activities.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2023**

1. Accounting Policies (Cont.)

Expenditure (Cont.)

- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain printing equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

Tangible Fixed Assets and Depreciation

Depreciation is provided on the fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

Office & ICT Equipment	–	between 3 and 5 years
Observatory Equipment	–	between 5 and 15 years
New Observatory	–	over 25 years

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Fund Accounting

The charity has a number of restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in Note 18 to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2023

1. Accounting Policies (Cont.)

Pensions

KOAS contributes to a defined contribution pension scheme. Further details can be found in Note 10.

For the defined contribution scheme, the amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Taxation

KOAS is a registered charity and, as such, is not liable to taxation on its income in the current year.

Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the date of the transaction. Exchange differences are taken into account in arriving at the surplus/deficit.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS102 to all its financial instruments.

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Income from Investments

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Interest on cash deposits	1,691	-	1,691	56
	£1,691	£-	£1,691	£56

The 2022 total of £56 was wholly attributable to Unrestricted Funds.

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Ticket & Event Sales	517,958	-	517,958	469,970
Merchandising Sales	47,826	-	47,826	43,756
	£565,784	£-	£565,784	£513,726

The 2022 total of £513,726 was wholly attributable to Unrestricted Funds.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2023

4. Income from Grants, Donations & Legacies

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Donations & Legacies				
Donations & Memberships	208	18,487	18,695	1,000
Gift Aid	86,940	-	86,940	84,843
Corporate Sponsorship	3,454	11,546	15,000	-
Grant Income				
Arts Council England	-	13,400	13,400	-
Association for Science & Discovery Centres	-	24,500	24,500	-
Creative England	-	5,000	5,000	-
Crichton/Tanlaw Foundation	-	7,500	7,500	-
Institute of Physics	-	3,000	3,000	-
Museums Association	-	76,500	76,500	-
North East Business Innovation Centre – Social Tech Fund	-	-	-	2,400
North of Tyne Combined Authority	-	45,357	45,357	46,190
Northumberland Business Services	-	2,868	2,868	-
Northumberland CC – Tanlaw Telescope	-	-	-	24,596
Northumberland County Council – COVID/Omicron	-	-	-	2,667
Reece Foundation	-	37,500	37,500	37,500
	£90,602	£245,658	£336,260	£199,196

Of the 2022 total of £199,196, £88,510 was attributable to Unrestricted Funds and £110,686 to Restricted Funds.

5. Other Income

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Business Interruption Insurance	-	-	-	20,023
Other Income	-	-	-	2,753
	£-	£-	£-	£22,776

The 2022 total of £22,776 was wholly attributable to Unrestricted Funds.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
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6. Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Merchandising Costs	21,942	-	21,942	19,243
	£21,942	£-	£21,942	£19,243

The 2022 total of £19,243 was wholly attributable to Unrestricted Funds.

7. Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Direct Costs				
Arts Programme Costs	606	19,198	19,804	4,806
Consultancy Fees	1,349	-	1,349	1,349
Dark Skies Outreach Costs	-	2,400	2,400	398
Digital Development Costs	600	-	600	5,400
Education Outreach Costs	-	44,181	44,181	17,061
Frank's Fellowship Bursary	1,000	-	1,000	1,000
Salaries & On Costs	372,287	126,790	499,077	480,615
Speakers' Fees & Event Costs	9,897	-	9,897	8,186
Staff, Speakers' and Volunteers' Expenses	17,669	-	17,669	17,004
Support Costs				
Advertising & Marketing	12,100	-	12,100	4,926
Bank & Credit Card Charges	11,385	-	11,385	7,527
Depreciation	13,373	17,125	30,498	30,490
Legal & Professional Fees	23,096	-	23,096	8,497
Loan Interest	969	-	969	784
Other Overhead Costs	33,711	-	33,711	11,948
Premises & Insurance	55,519	-	55,519	50,528
Repairs & Maintenance	16,623	-	16,623	29,276
Telephone, ICT & Website Costs	7,640	1,298	8,938	8,145
Governance Costs				
Accountancy & Payroll Fees	5,203	-	5,203	5,142
Trustee Travel & Meeting Costs	1,461	-	1,461	1,167
	£584,488	£210,992	£795,480	£694,249

Of the 2022 total of £694,249, £586,999 was attributable to Unrestricted Funds and £107,250 to Restricted Funds.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2023

8. Net Income/(Expenditure)

	2023	2022
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Independent Examiner's Fees	2,160	2,160
Depreciation of Owned Fixed Assets	30,498	30,490
	<u>30,498</u>	<u>30,490</u>

9. Staff Costs

	2023	2022
	£	£
Gross Salary Costs	452,177	434,996
Social Security Costs	38,497	38,073
Employer's Pension Contributions – Defined Contribution Scheme	8,403	7,546
	<u>£499,077</u>	<u>£480,615</u>

Of the 2022 total of £480,615, £417,386 was attributable to Unrestricted Funds and £63,229 to Restricted Funds.

	2023	2022
	No.	No.
The average monthly number of staff employed during the year, was as follows:		
Education & Learning Programmes	14	15

The number of the above staff expressed as full-time equivalents was 12.5 (2022: 13.6)

No employees received remuneration in excess of £60,000 in the year.

No remuneration was paid to or waived by Trustees/Directors in the year (2022: £Nil).

£491 (2022: £264) was reimbursed to 1 (2022: 3) Trustee in respect of out-of-pocket expenses incurred in carrying out their duties.

10. Pension Scheme

Pension benefits are provided through a Group Personal Pension Scheme, which is a defined contribution scheme. The assets of the scheme are held separately from those of the charity in a separately administered fund. KOAS makes an employer's contribution of 3% of pensionable pay, provided that the employee makes a minimum contribution of 5%.

Employer's contributions totalling £8,403 (2022: £7,546) were paid during the year into the defined contribution pension scheme operated by KOAS.

These amounts are paid over to the scheme on a monthly basis.

£1,747 in pension contributions were outstanding at 31 August 2023 (2022: £1,457).

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
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NOTES TO THE ACCOUNTS
At 31 AUGUST 2023

11. Tangible Fixed Assets

	Leasehold Improvements – New Observatory £	Observatory Equipment £	Office & ICT Equipment £	Total Fixed Assets £
Cost				
At 1 September 2022	233,957	188,845	19,463	442,265
Additions	-	5,447	610	6,057
Disposals	-	-	-	-
At 31 August 2023	233,957	194,292	20,073	448,322
Depreciation				
At 1 September 2022	46,738	89,095	13,979	149,812
Charge for year	11,087	16,342	3,069	30,498
Disposals	-	-	-	-
At 31 August 2023	57,825	105,437	17,048	180,310
Net Book Value				
At 31 August 2023	£176,132	£88,855	£3,025	£268,012
At 1 September 2022	£187,219	£99,750	£5,484	£292,453

12. Investments

	2023	2022
	£	£
Investment in Kielder Observatory Services Limited	10	10
	£10	£10

As the value of merchandise sales is well below the small trading exemption limit of £80,000, the charity is currently conducting all trading directly, rather than through its wholly owned subsidiary, Kielder Observatory Services Ltd (KOSL). KOSL remains extant and the Trustees will review its continuing relevance on a regular basis.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2023

13. Stock

	2023	2022
	£	£
Goods for Resale	8,906	5,763
	£8,906	£5,763

14. Debtors

	2023	2022
	£	£
Accrued Income - Gift Aid	7,131	6,495
Accrued Income - Other	6,649	7,288
Grant Debtors	90,301	25,537
Intercompany Debtor - Kielder Observatory Services Limited	375	-
Prepayments	7,556	4,979
Trade Debtors	3,902	1,700
	£115,914	£45,999

15. Creditors - Amounts Falling Due Within One Year

	2023	2022
	£	£
Accruals	3,452	27,964
Advance Ticket Sales	113,087	141,054
Bounceback Loan	10,000	10,000
Income Received in Advance	11,029	4,550
Intercompany Creditor - Kielder Observatory Services Limited	-	185
Other Creditors	632	945
PAYE & National Insurance	9,766	10,737
Pension Scheme Creditor	1,747	1,457
Trade Creditors	13,904	8,389
Unredeemed Gift Vouchers	46,425	40,377
	£210,042	£245,658

16. Creditors - Amounts Falling Due After One Year

	2023	2022
	£	£
Bounceback Loan	23,333	33,333
	£23,333	£33,333

The Bounceback Loan is repayable over 5 years, with an interest rate of 2.5% applicable after the first year.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
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NOTES TO THE ACCOUNTS
At 31 AUGUST 2023

17. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Fixed Assets	39,332	228,690	268,022	292,463
Stock	8,906	-	8,906	5,763
Debtors	25,613	90,301	115,914	45,999
Cash at Bank and In Hand	324,559	(11,011)	313,548	321,468
Creditors – Due Within 1 Year	(210,042)	-	(210,042)	(245,658)
Creditors – Due After 1 Year	(23,333)	-	(23,333)	(33,333)
	£165,035	£307,980	£473,015	£386,702

18. Analysis of Charitable Funds

	Fund at 1 April 2022	Incoming Resources for Year	Resources Expended for Year	Fund at 31 August 2023
	£	£	£	£
Movement on Unrestricted Funds				
Unrestricted General Fund	113,388	658,077	(606,430)	165,035
Movement on Restricted Funds				
Arts Council England – Dark Skies	8,144	-	(8,144)	-
Arts Council England – Kielder Narratives	-	13,400	(10,400)	3,000
Association for Science & Discovery Centres	-	24,500	(24,500)	-
Corporate Sponsorship/Donations	-	30,033	-	30,033
Creative England	-	5,000	(5,000)	-
Crichton/Tanlaw Foundation	-	7,500	(7,500)	-
Innovate NE	240	-	(240)	-
Institute of Physics	-	3,000	(3,000)	-
Joicey Trust	4,000	-	(4,000)	-
Museums Association	-	76,500	(22,000)	54,500
New Observatory Fund	203,236	-	(11,733)	191,503
North of Tyne Combined Authority	14,995	45,357	(60,352)	-
Northumberland Business Services	-	2,868	(1,910)	958
Northumberland CC – Tanlaw Telescope	22,267	-	(2,281)	19,986
Reece Foundation – Stem To Stars Phase 1	8,000	-	-	8,000
Reece Foundation – Stem To Stars Phase 2	12,432	37,500	(49,932)	-
Total Restricted Funds	273,314	245,658	(210,992)	307,980
Total Funds	£386,702	£903,735	£(817,422)	£473,015

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2023

18. Analysis of Charitable Funds

Name of Restricted Fund	Description, Nature & Purpose of the Restricted Fund
Arts Council England – Dark Skies	Towards the cost of the Kielder Dark Skies: A Space Odyssey project
Arts Council England – Kielder Narratives	Towards the cost of the Kielder Narratives project
Corporate Sponsorship/Donations	Towards the cost of a wind turbine
Creative England	Towards the costs of the Kielder.space digital programme
Crichton/Tanlaw Foundation	Towards the cost of developing an operational model for the Tanlaw Telescope
Association for Science & Discovery Centres	Towards the cost of the Inspire Digital project
Innovate NE	Towards the cost of the Innovation Supernetwork project
Institute of Physics	Towards the cost of the Spider Astronomy project
Joicey Trust	Towards work with prisons
Museums Association	Towards the costs of the Missions & Mindsets project
New Observatory Fund	Funding received towards the cost of the new observatory building, which opened in 2018 and is now known as the Gillian Dickinson Astro-imaging Academy
North of Tyne Combined Authority	Towards the cost of education projects in the North of Tyne area
Northumberland Business Services	Towards the cost of video equipment and editing software
Northumberland County Council	Towards the cost of the Tanlaw Telescope project
Reece Foundation	Towards the cost of the STEM To Stars project

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
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At 31 AUGUST 2023

19. Related Party Transactions

Details of transactions with Trustees are disclosed in Note 9.

There were no other transactions in the year with related parties, such as are required to be disclosed under the Financial Reporting Standard for Smaller Entities (Effective April 2008) (2022: None).

20 Financial Commitments

No material financial commitments have been made in respect of future financial periods. (2022: None).

Accounts

Registered Charity Number 1153570



**KIELDER OBSERVATORY
ASTRONOMICAL SOCIETY**
(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND ACCOUNTS
For the year ending 31 August 2022

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2022
TRUSTEES' REPORT**

As the Board of Trustees, we present our report and financial statements for the year to 31 August 2022.

Registered Charity Number 1153570

Registered Office Unit C, Bewick, Prestwick Park, Prestwick,
Newcastle upon Tyne, NE20 9SJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

Kielder Observatory Astronomical Society (KOAS) was established as a Charitable Incorporated Organisation (CIO) on 29 August 2013. As a CIO, it is governed by its constitution. This was amended in April 2020 and is in a form specified by the Charity Commission for a Foundation CIO whose only voting members are its Trustees.

Charitable Purpose

KOAS's charitable objects are:

- a - to promote interest in the science of astronomy in the general public
- b - to facilitate the education of members of the public in the science of astronomy
- c - to maintain an astronomical observatory in Kielder Forest which will be used to support objects a and b.

Structure and Governance

The charity currently has a board of seven non-executive Trustees. The charity is the sole shareholder in its trading subsidiary company, Kielder Observatory Services Limited.

Board of Trustees

The Trustees of KOAS during the year and to the date of signing this report were as follows:

Mr Peter Standfield (Chair)	
Dr Nigel Metcalfe (Secretary)	Resigned 21 December 2022
Mr Trevor Robinson (Treasurer)	
Mr Tim Care	Resigned 19 October 2021
Ms Charlotte Emmett	Appointed 21 March 2022
Mr Tom Grieveson	
Mr Cassian Harrison	
Mr Stuart Kitching	
Mr William MacLeod	Appointed 29 October 2021
Dr Jürgen Schmoll	Resigned 22 August 2022

Chief Executive Officer Catherine Johns

Independent Examiner Mr P O'Hara FCA, 4 Stoneyhurst Road West, Gosforth,
Newcastle Upon Tyne NE3 1PG

Legal Advisers Muckle LLP, Time Central, 32 Gallowgate, Newcastle
Upon Tyne NE1 4BF

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2022
TRUSTEES' REPORT**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Board Meetings

The Board meets a minimum of six times per year face to face or via videoconference. It also conducts some business via email and aims to have at least two awayday sessions each year, to discuss policy and strategy. The agenda and written Board reports are prepared by the Chief Executive and Officers of the Board, as appropriate, and circulated in advance of each meeting. The Trustees exercise their duties and responsibilities with appropriate care and diligence.

Recruitment and Appointment of Board of Trustees

The charity may have up to 12 Trustees. New Trustees are appointed by the existing Trustees. In selecting individuals for appointment, the Trustees aim to ensure that the Board has the skills, knowledge and experience needed for the effective administration of the charity.

Trustees are appointed for a term of three years and may not serve for more than three consecutive terms without standing down for an interval of at least one year.

Trustee Induction and Training

New Trustees are inducted by the Chair of the Board and Chief Executive Officer and are provided with a range of resources to support their understanding of KOAS activities.

Management

Day-to-day operation of the charity is delegated to the Chief Executive Officer within the constraints of the annual budget set by the Trustees.

The full staff team currently comprises:

- 1 Chief Executive Officer
- 1 Director of Astronomy and Science Communication
- 1 Director of the Gillian Dickinson Astro-Imaging Academy
- 1 Operations and Marketing Director
- 14 Astronomers and Science Communicators (full-time, part-time and freelance)
- 1 Office Manager and PA to the Board
- 1 Communications and Events Administrator
- 1 Finance Executive

Reserves Policy

The Trustees have reviewed the charity's need for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to hold a level of Unrestricted Reserves that provides sufficient financial resources to meet the liabilities which would crystallise if KOAS were unable to continue operating. Their current estimate of the amount required for this purpose is approximately £125,000.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2022
TRUSTEES' REPORT**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Reserves Policy (Cont.)

They also aim to retain a further £25,000 of Unrestricted Reserves, to enable the charity to respond flexibly to any issues, one-off financial requirements or appropriate initiatives that might be identified outside of its annual budgeting process.

The targeted level of reserves to be retained for the above purposes is therefore considered to be a minimum of £150,000.

The charity's total Unrestricted Reserves shown in the Balance Sheet as at 31 August 2022 are £113,388 (2021: £94,562). Of these reserves, £50,318 were represented by Fixed Assets (2021: £48,888), leaving £63,070 available as Unrestricted Free Reserves (2021: £45,674).

The charity has made some progress towards rebuilding its Reserves, following the impact of the pandemic and is on track to reach its optimum level of Reserves within two years.

This policy is reviewed by the Trustees on an annual basis as part of the charity's budgeting processes.

Grant Making Policy

The charity does not currently engage in grant-making activity.

The Contribution of Volunteers

The charity is supported by a small core of volunteers who give their time freely to assist with running events. Volunteers come from all walks of life but share a common interest in the science of astronomy. Recruitment is open all year with regular open days at the Observatory for those people thinking about volunteering.

To ensure consistency in the quality and safety of events all volunteers receive training.

Induction training is provided, covering the basic features and operations of the Observatory. A handbook is made available which describes the policies and procedures of the charity. For the first few events volunteers are mentored by an experienced volunteer or member of staff. Over a period of a few months the volunteer is allowed to assume lead responsibilities, depending on their development and confidence, and under supervision, such as setting up for an event and closing down after an event, taking visitors for telescope tours, finding objects in the sky, making drinks.

During the reporting period, KOAS had 50 registered volunteers. In this reporting period, one volunteer has been taken on as a freelance member of staff. This is a strength of the Observatory; several staff members started as volunteers and have gone on to become employees.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY (A CHARITABLE INCORPORATED ORGANISATION) YEAR ENDED 31 AUGUST 2022 TRUSTEES' REPORT

OBJECTIVES AND ACTIVITIES

Aims & Objectives

The charity exists to:

- promote interest in the science of astronomy amongst the general public
- facilitate education of members of the public in the science of astronomy
- maintain an astronomical observatory in Kielder Forest which will be used to support the preceding objectives.

Our purpose is to create opportunities for people of all backgrounds and abilities to experience moments of inspiration, revelation, wonder and hope through observing the cosmos. At the beginning of the financial year 2021/22, we set the following objectives:

- Maintain a safe and high-quality experience on site for visitors
- Finalise venues for alternative events and the Kielder PopUp offer
- Embed the new SPIDER Tanlaw radio telescope and the NORSS Low Earth Orbit Optical Camera (LOCI) installation into new events and new education, arts, and science outreach programmes
- Maintain strong relationships with partners and stakeholders
- Partner with heritage observatories to create events and outreach
- Lead dark sky innovation projects

In many ways, this year was a slow return to a “new normal”. We gradually increased our capacity to 36 per event, up from 16 at initial re-opening post-COVID but still below the pre-COVID capacity of 41. This will remain under review but 36 seems to be the right number for visitor experience. Demand for tickets remains high with events selling out well in advance. The team maintain regular reviews of event content and monthly reviews of customer feedback, incorporating suggestions into site operations. For the first time, we hosted a Late Night, Light Nights festival at the summer solstice, with comedy spots, a film screening, and a special Space Kids events, the Light Year Academy.

The Kielder PopUp offer is a regular occurrence when the Observatory is inaccessible due to bad weather, but the skies are clear: the team take telescopes to different venues around the North East for free, informal stargazing sessions. Kielder Castle remains the preferred alternative venue but was closed for most of the year for major repairs.

Our STEM education outreach programme is significant: we are in schools four days a week for every week of each term. We offer a variety of curriculum enrichment activities, according to school need, funded by the North of Tyne Combined Authority. Our STEM to Stars programme, funded by the Reece Foundation, has expanded to 45 schools, offering sustained engagement over six months, with a variety of content, career pathways, and mentoring. In this calendar year, we engaged with 77 schools, 15,200 pupils and 347 teachers. We have developed learning resources around the Tanlaw radio telescope, cocreating a curriculum with Young Asian Voices in Sunderland, and are now working with them to create citizen science projects. This process will be followed with the LOCI installation.

Our arts programme developed further with the launch of Frank's Fellowship, a bursary supporting young artists in Northumberland, and our photographer in residence, Helen McGhie, launching a Kielder Art Trail. We also created a lesson plan for schools around Museum of the Moon, an art installation at Durham Cathedral.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2022
TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES (CONTINUED)

We maintained close links with partners and stakeholders, e.g., signing a strategic partnership with Forestry England, collaborating with Sunderland Culture to deliver arts programmes in the city, and contributing time and knowledge to our peer network, the Association of Science and Discovery Centres.

We partnered with the Reece Foundation to enhance our STEM outreach into schools. We gathered an informal group to guide the development of dark skies protection in the North East, with members from organisations such as the Institute of Physics, Innovate UK, North of Tyne Combined Authority, CPRE, Northumberland National Park Authority, and many more.

We supported the emergence of a UK chapter of the International Dark Sky Association, worked closely with the Kielder Water & Forest Park Development Trust to develop the future strategy for Kielder, as well as with Visit Northumberland and the new destination management plan for the County.

Our partnership with Durham University also continued to develop, particularly around concepts for the restoration of Durham Observatory and with content for the SPIDER radio telescope, developed by postgraduate students in the Department of Physics.

Ensuring our Work Delivers our Aims

We review our aims, objectives and activities each year. This review considers the achievements and outcomes of our work in the previous 12 months and looks at the success of each key activity and the benefits it has brought to those groups of people we are set up to help. This helps us to ensure that our aims, objectives and activities remained focused on our charitable purposes.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which requires all charities to be able to demonstrate that they are established for public benefit and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both of the key principles.

Principle 1 - There must be an identifiable benefit, or benefits

The primary benefit KOAS delivers is articulated in its charitable objects: to promote interest in the science of astronomy amongst the general public, to facilitate the education of members of the public in the science of astronomy and maintain an astronomical observatory in Kielder Forest which will be used to support the preceding objectives.

The Observatory itself is the primary way we achieve our objects. This is the base from which we provide a wide range of events: from premium late-night events at the weekend to introductory and family events. The event programme is varied to accommodate different interests, from workshop activities for children to topics such as the Aurora, to specialist astrophotography classes. KOAS has concessionary tickets available, and events are priced differently to suit different income levels. This ticket income forms the main income of the charity.

All activities are subject to a rigorous process of risk management and benefits analysis to ensure that the benefits to the public outweigh any potential harm. All activities and events are evaluated and analysed to ensure that there is a clearly identifiable benefit delivered: data is gathered from audience surveys, social media, project participants, media and peers.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2022
TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Public Benefit (continued)

Principle 2 - Benefit must be to the public, or a section of the public

All our events at the Observatory assume no prior knowledge, and feedback received indicates we convey complex information in a way that is enlightening, exciting, and does not condescend or patronise.

In the last three years, we have increasingly been directing our attention to members of the public who face barriers to attending the Observatory site, and providing activities that aim to overcome those barriers.

It was knowledge of the financial and cultural barriers that exist to people visiting the Observatory that caused us to devise a STEM enrichment programme, which aims to replicate the Kielder mission of inspiration in schools. This programme has reached hundreds of schools and tens of thousands of students. We extended the impact of this programme with "STEM to Stars"; regular observing groups in schools, with links to careers in STEM. "Escape Velocity" is a programme teaching children everywhere to image the dark skies on their mobile phones.

We have also experimented with digital engagement with an AR app so anyone can have a Kielder Observatory wherever they are, and an online learning platform, which allows anyone to access astronomy content, themed around our events.

Our Kielder PopUps, where staff take telescopes out to public places, are free to attend. We have an active volunteering programme, regularly host work placements from schools and universities and provide opportunities for artists to develop their creative practice. We host regular visits from organisations wishing to establish their own observatory or dark sky activities and offer free advice and share best practice. We also collaborate with other existing observatories to offer free activities.

This outreach activity represents a shift in our thinking from Kielder Observatory as a location to Kielder Observatory as a beacon of connection and inspiration, and is now established in our delivery model. However, as well as this kind of innovation, we wanted to explore more egalitarian models of engagement and participation, and we have started investigating methods of co-creation. SPIDER Astronomy saw us commissioning a creative practitioner to work with a community group in Sunderland, Young Asian Voices, to co-create a digital curriculum to enable complete novices to understand radio astronomy, learn how to remotely access our radio telescope, and generate data for use in academic research, drawing together communities and academia. We are repeating this process to cocreate alternative provision for excluded children and we are also developing a pilot for digital cell-based learning for prisoners in HMP Northumberland.

Finally, we are adopting a more data-driven approach to inclusion and diversity: firstly understanding how representative of North East communities the organisation is, and then to examine our programming to ensure its relevance to the communities we serve.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2022
TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

KOAS has a risk management strategy in place that comprises:

- the establishment of systems and procedures to mitigate identified risks, such as a risk register, and a Finance and Risk Committee as a subcommittee of the board, with its own terms of reference
- a monthly review of the risk register by the Finance and Risk Committee
- a review of the major risks by the Trustees at every board meeting
- an annual review of the strategic risks the charity may face via the business plan
- regular in-depth reviews of different areas of operations, e.g., Observatory site management and maintenance; grant management; HR procedures; cyber security, etc.
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls are in place, together with appropriate employment policies and practices. The staff handbook, financial policies document, and health and safety handbook are reviewed annually, and staff training happens via additional assessments. The Trustees also manage the general financial risks by ensuring that:

- prudent budgets are set for each financial year
- the charity maintains a low cost-base, which is reviewed regularly
- the Finance and Risk Committee reviews financial performance on a monthly basis
- regular management accounts are provided showing the performance against budget, and corrective action is taken to manage any unacceptable variances.

ACHIEVEMENTS AND PERFORMANCE

Summary of the Charity's Main Achievements During the Year

- During the year the Observatory staged 603 public events attended by over 14,000 people. In addition, five private events were also staged at the observatory, 12 events elsewhere, and 14 online talks.
- Our educational outreach programme reached 77 schools, 15,200 pupils and 347 teachers.
- 92% of Trip Advisor feedback rated our observatory events as excellent or very good, and we won the Trip Advisor Traveller's Choice Award, given to the top 10% of visitor attractions worldwide.
- Our Visit England rating increased and we also won the prestigious Visit England Welcome Award, given to only four visitor attractions in Northumberland.
- We won the Small Visitor Attraction of the Year Award at the North East Tourism Awards
- Over 800 Google reviews have yielded a score of 4.8 out of 5.
- Our Facebook reach has increased 68% over the year and Instagram reach has increased 104% over the year and the audience for our podcast continues to grow.
- Our media profile remained high, with regular press coverage, including the New York Times, and a highlight being featured on BBC national news at 6.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2022
TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Financial Review

The outturn for the year is an unrestricted surplus of £18,826 (2021: deficit of £50,165). The deficit will be added to Unrestricted Reserves, leaving a balance on Unrestricted Funds at 31 August 2022 of £113,388 (2021: £94,562).

Financial policies are reviewed annually, and the Finance and Risk Committee reviews performance against agreed budgets on a monthly basis. The executive team monitors operational performance against financial controls regularly.

FUTURE PLANS

The Trustees and team have prepared a new business plan which drew upon rigorous analysis of emerging trends and the outcomes KOAS wishes to achieve, to outline market opportunities.

There is no change to our mission: to create opportunities for people of all backgrounds and abilities to experience moments of inspiration, revelation, wonder and hope through observing the cosmos.

We now have three clear outcomes:

1. People: Everyone feels represented, welcomed, enriched and inspired, enabling equality of access to opportunities in science, whether as a one-off engagement, participation in study (formal or informal), and/or a career.
2. Place: We consistently inspire more people of all backgrounds and abilities to reflect upon their place in the universe and the fragility of the Earth, and catalyse individual and collective action in response to the need to protect our dark skies, and wider natural heritage.
3. Organisation: We welcome the uncertainty of fresh challenges and continuously improve our offer as opportunities emerge from new technologies, new audiences and evolving practice.

And we have identified these opportunities to bring the Kielder moment to as many people as possible:

1. Creating a flexible, agile programme of face-to-face public experiences for delivery anywhere, including on site, around Kielder, and remote access.
2. Enhancing the quality of our STEM curriculum enrichment, to offer a golden thread of support from primary through to GCSE astronomy (and beyond), CPD for teachers, and pathways to careers.
3. Creating a coherent digital offer that underpins the experience and education delivery, including publishing distinctive, high-quality content that anyone can access from anywhere.
4. Taking a clearly defined leadership position for dark sky experiences aligned with responsible tourism.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2022
TRUSTEES' REPORT**

FUTURE PLANS (CONTINUED)

In the next 12 months, our priorities will be as follows.

To strengthen our organisation:

- Invest in our team by contributing to learning projects and formal study and implementing 10% time for self-directed projects.
- Improve representation and inclusion by assessing how representative we are of our communities, taking action, and publishing an annual impact study
- Improve our approach to environmental responsibility by using the B-Corp framework to assess our areas of strength and areas for development, taking action, and publishing an annual impact study.

To maintain excellence in delivery:

- Ensure continuous improvement by creating a peer group and a Kielder customer panel.
- Support schools, teachers and underserved groups by focusing our STEM curriculum enrichment and enhancing our teacher CPD offer at critical Key Stages.

To extend the reach of our public events:

- Establish informal events, "Kielder PopUps", around the North East.
- Pilot event delivery in national and international locations.
- Open up the wonders of the dark skies to all by working with partners to deliver dark sky tourism and cultural experiences.

To develop programmes with high impact:

- Maximise the reach of our assets and skills by establishing citizen science programmes around astro-imaging, radio astronomy and satellites.
- Enhance our connections with new audiences by bringing together our website, our augmented reality app, and our digital learning platform into a consistent customer journey.
- Ensure the dark skies heritage is available for future generations by working with partners to develop activities that educate and inspire the general public.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2022
TRUSTEES' REPORT**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for managing the business of the charity and may exercise all the powers of the charity unless restricted by the Charities Act or the constitution of the charity.

The Trustees are responsible for the preparation of financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

1. Select suitable accounting policies and apply them.
2. Make judgements and estimates that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

DECLARATIONS

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

This report was approved by the Board of Trustees on 21 March 2023 and signed on its behalf by:



Peter Standfield
Trustee and Chair



Trevor Robinson
Trustee and Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF KIELDER OBSERVATORY ASTRONOMICAL SOCIETY FOR THE YEAR ENDED 31 AUGUST 2022

I hereby report to the Trustees/Members of Kielder Observatory Astronomical Society (Charity Registration Number 1153570) on the accounts for the year ended 31 August 2022 set out on pages 12 to 23.

Responsibilities and Basis of Report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Having satisfied myself that the accounts of the charity are not required to be audited under charity law 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

Since the Company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountant in England and Wales, which is one of the listed bodies.

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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 130 of the 2011 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 or 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 (FRS102)).

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.

Pete O'Hara, FCA, Chartered Accountant
Fellow of the Institute of Chartered Accountants in England & Wales
4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG

21 March 2023

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR TO 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income					
Income from Investments	2	56	-	56	258
Income from Charitable Activities	3	513,726	-	513,726	254,983
Income from Grants, Donations & Legacies	4	88,510	110,686	199,196	291,185
Other Income	5	22,776	-	22,776	-
Total Income		625,068	110,686	735,754	546,426
Expenditure					
Expenditure on Raising Funds	6	19,243	-	19,243	18,300
Expenditure on Charitable Activities	7	586,999	107,250	694,249	566,038
Total Expenditure		606,242	107,250	713,492	584,338
Net Income/(Expenditure)	8	18,826	3,436	22,262	(37,912)
Balance brought forward at 1 Sept		94,562	269,878	364,440	402,352
Balance carried forward at 31 August	18	£113,388	£273,314	£386,702	£364,440

The notes on pages 14 to 23 form part of the financial statements

There are no recognised gains and losses during the year other than as shown above.

All the activities for the year are continuing activities.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
At 31 AUGUST 2022

		2022		2021	
	Notes	£	£	£	£
Fixed Assets					
Tangible Fixed Assets	11	292,453		285,217	
Fixed Asset Investments	12	<u>10</u>		<u>10</u>	
			292,463		285,227
Current Assets					
Stock	13	5,763		8,666	
Debtors	14	45,999		38,869	
Cash at Bank and In Hand		<u>321,468</u>		<u>456,099</u>	
		373,230		503,634	
Creditors:					
Amounts Falling Due Within 1 Year	15	<u>(245,658)</u>		<u>(381,088)</u>	
Net Current Assets			127,572		122,546
Creditors:					
Amounts Falling Due After > 1 Year	16		(33,333)		(43,333)
Total Net Assets	17		<u>£386,702</u>		<u>£364,440</u>
Represented By:					
Unrestricted Funds	18		113,388		94,562
Restricted Funds	18		<u>273,314</u>		<u>269,878</u>
			<u>£386,702</u>		<u>£364,440</u>

The notes on pages 14 to 23 form part of the financial statements.

The financial statements were approved by the Board, and authorized for issue, on 21 March 2023 and signed on its behalf by:



Peter Standfield
Trustee and Chair



Trevor Robinson
Trustee and Treasurer

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2022**

1. Accounting Policies

Charity Information

Kielder Observatory Astronomical Society is a Charitable Incorporated Organisation. The registered office is Unit C, Bewick, Prestwick Park, Prestwick, Newcastle upon Tyne, NE20 9SJ.

The charity is a public benefit entity.

Basis of Accounting

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Statement of Recommended Practice (Charities SORP FRS 102) "Accounting and Reporting by Charities" and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis, modified to include certain financial instruments at fair value.

Advantage has been taken of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a statement of cashflows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Income

All income, including grant income, is included in the Statement of Financial Activities (SOFA), net of VAT, when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Income from Investments

Interest receivable on fixed interest securities and bank deposits is included on an accruals basis.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred.

- Costs of Raising Funds are those costs of seeking potential funders and applying for funding.
- Charitable activities include expenditure associated with the provision of grant funding, research, advocacy and the direct provision of creative learning-related activities. This includes both the direct costs and support costs relating to these activities.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2022

1. Accounting Policies (Cont.)

Expenditure (Cont.)

- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain printing equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

Tangible Fixed Assets and Depreciation

Depreciation is provided on the fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

Office & ICT Equipment	–	between 3 and 5 years
Observatory Equipment	–	between 5 and 15 years
New Observatory	–	over 25 years

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Fund Accounting

The charity has a number of restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in Note 18 to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2022

1. Accounting Policies (Cont.)

Pensions

KOAS contributes to a defined contribution pension scheme. Further details can be found in Note 10.

For the defined contribution scheme, the amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Taxation

KOAS is a registered charity and, as such, is not liable to taxation on its income in the current year.

Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the date of the transaction. Exchange differences are taken into account in arriving at the surplus/deficit.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS102 to all its financial instruments.

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Income from Investments

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Interest on cash deposits	56	-	56	258
	£56	£-	£56	£258

The 2021 total of £258 was wholly attributable to Unrestricted Funds.

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Ticket & Event Sales	469,970	-	469,970	227,462
Merchandising Sales	43,756	-	43,756	27,521
	£513,726	£-	£513,726	£254,983

The 2021 total of £254,983 was wholly attributable to Unrestricted Funds.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2022

4. Income from Grants, Donations & Legacies

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Donations & Memberships	1,000	-	1,000	570
Gift Aid	84,843	-	84,843	72,084
Arts Council England	-	-	-	14,950
Association for Science & Discovery Centres	-	-	-	18,250
Coronavirus Job Retention Scheme	-	-	-	70,953
National Lottery Heritage Fund	-	-	-	23,300
North East Business Innovation Centre – Social Tech Fund	-	2,400	2,400	-
North of Tyne Combined Authority	-	46,190	46,190	42,575
Northumberland Business Services	-	-	-	2,500
Northumberland CC – Tanlaw Telescope	-	24,596	24,596	-
Northumberland County Council – COVID/Omicron	2,667	-	2,667	19,003
Northumberland Cultural Fund	-	-	-	2,000
Reece Foundation	-	37,500	37,500	25,000
	£88,510	£110,686	£199,196	£291,185

Of the 2021 total of £291,185, £162,610 was attributable to Unrestricted Funds and £128,575 to Restricted Funds.

5. Other Income

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Management Fees	20,023	-	20,023	-
Other Income	2,753	-	2,753	-
	£22,776	£-	£22,776	£-

6. Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Merchandising Costs	19,243	-	19,243	18,300
	£19,243	£-	£19,243	£18,300

The 2021 total of £18,300 was wholly attributable to Unrestricted Funds.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2022

7. Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Direct Costs				
Education Contract Costs	-	17,061	17,061	16,498
Frank's Fellowship	1,000	-	1,000	-
Salaries & On Costs	417,386	63,229	480,615	374,006
Speakers' Fees & Event Costs	8,186	-	8,186	4,183
Staff, Speakers' and Volunteers' Expenses	14,934	2,070	17,004	2,187
Consultancy Fees	1,349	-	1,349	-
Arts Council England Project Costs	-	4,806	4,806	-
Innovation Supernetwork Project Costs	3,240	2,160	5,400	-
STEM to Stars Project Costs	-	398	398	5,477
Support Costs				
Advertising & Marketing	4,926	-	4,926	14,543
Bank & Credit Card Charges	7,527	-	7,527	4,725
Depreciation	13,012	17,478	30,490	25,997
Legal & Professional Fees	8,497	-	8,497	20,132
Loan Interest	784	-	784	-
Other Overhead Costs	11,948	-	11,948	13,574
Premises & Insurance	50,528	-	50,528	51,955
Repairs & Maintenance	29,276	-	29,276	7,078
Telephone, ICT & Website Costs	8,097	48	8,145	18,328
Governance Costs				
Accountancy & Payroll Fees	5,142	-	5,142	6,729
Trustee Travel & Meeting Costs	1,167	-	1,167	626
	£586,999	£107,250	£694,249	£566,038

Of the 2021 total of £566,038, £449,716 was attributable to Unrestricted Funds and £116,322 to Restricted Funds.

8. Net Income/(Expenditure)

	2022	2021
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Independent Examiner's Fees	2,160	2,160
Depreciation of Owned Fixed Assets	30,490	25,997

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2022

9. Staff Costs

	2022	2021
	£	£
Gross Salary Costs	434,996	340,204
Social Security Costs	38,073	27,891
Employer's Pension Contributions – Defined Contribution Scheme	7,546	5,911
	£480,615	£374,006

Of the 2021 total of £405,366, £281,416 was attributable to Unrestricted Funds and £123,950 to Restricted Funds.

	2022	2021
	No.	No.
The average monthly number of staff employed during the year, was as follows:		
Education & Learning Programmes	16.25	15

The number of the above staff expressed as full-time equivalents was 14.93 (2021: 13.6)

No employees received remuneration in excess of £60,000 in the year.

No remuneration was paid to or waived by Trustees/Directors in the year (2021: £Nil).

£264 (2021: £283) was reimbursed to 3 (2021: 3) Trustees in respect of out-of-pocket expenses incurred in carrying out their duties.

10. Pension Scheme

Pension benefits are provided through a Group Personal Pension Scheme, which is a defined contribution scheme. The assets of the scheme are held separately from those of the charity in a separately administered fund. KOAS makes an employer's contribution of 3% of pensionable pay, provided that the employee makes a minimum contribution of 5%.

Employer's contributions totalling £7,546 (2021: £5,911) were paid during the year into the defined contribution pension scheme operated by KOAS.

These amounts are paid over to the scheme on a monthly basis.

£1,457 in pension contributions were outstanding at 31 August 2022 (2021: £1,114).

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2022

11. Tangible Fixed Assets

	Leasehold Improvements – New Observatory £	Observatory Equipment £	Office & ICT Equipment £	Total Fixed Assets £
Cost				
At 1 September 2021	223,169	169,183	12,187	404,539
Additions	10,788	19,662	7,276	37,726
Disposals	-	-	-	-
At 31 August 2022	233,957	188,845	19,463	442,265
Depreciation				
At 1 September 2021	35,651	72,646	11,025	119,322
Charge for year	11,087	16,449	2,954	30,490
Disposals	-	-	-	-
At 31 August 2022	46,738	89,095	13,979	149,812
Net Book Value				
At 31 August 2022	£187,219	£99,750	£5,484	£292,453
At 1 September 2021	£187,518	£96,537	£1,162	£285,217

12. Investments

	2022	2021
	£	£
Investment in Kielder Observatory Services Limited	10	10
	£10	£10

As the value of merchandise sales is well below the small trading exemption limit of £80,000, the charity is currently conducting all trading directly, rather than through its wholly owned subsidiary, Kielder Observatory Services Ltd (KOSL). KOSL remains extant and the Trustees will review its continuing relevance on a regular basis.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2022

13. Stock

	2022	2021
	£	£
Goods for Resale	5,763	8,666
	£5,763	£8,666

14. Debtors

	2022	2021
	£	£
Accrued Income - Gift Aid	6,495	7,558
Accrued Income - Other	7,288	5,294
Grant Debtors	25,537	21,974
Loan - Kielder Observatory Services Limited	-	2,337
Prepayments	4,979	1,706
Trade Debtors	1,700	-
	£45,999	£38,869

15. Creditors - Amounts Falling Due Within One Year

	2022	2021
	£	£
Accruals	27,964	109,016
Advance Ticket Sales	141,054	169,372
Bounceback Loan	10,000	6,667
Income Received in Advance	4,550	2,725
Intercompany Creditor - Kielder Observatory Services Limited	185	-
Other Creditors	945	625
PAYE & National Insurance	10,737	10,117
Pension Scheme Creditor	1,457	1,114
Trade Creditors	8,389	16,206
Unredeemed Gift Vouchers	40,377	65,246
	£245,658	£381,088

16. Creditors - Amounts Falling Due After One Year

	2022	2021
	£	£
Bounceback Loan	33,333	43,333
	£33,333	£43,333

The Bounceback Loan is repayable over 5 years, with an interest rate of 2.5% applicable after the first year.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2022

17. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Fixed Assets	50,318	242,145	292,463	285,227
Stock	5,763	-	5,763	8,666
Debtors	20,462	25,537	45,999	38,869
Cash at Bank and In Hand	310,436	11,032	321,468	456,099
Creditors – Due Within 1 Year	(240,258)	(5,400)	(245,658)	(381,088)
Creditors – Due After 1 Year	(33,333)	-	(33,333)	(43,333)
	£113,388	£273,314	£386,702	£364,440

18. Analysis of Charitable Funds

	Fund at 1 April 2021	Incoming Resources for Year	Resources Expended for Year	Fund at 31 August 2022
	£	£	£	£
Movement on Unrestricted Funds				
Unrestricted General Fund	94,562	625,068	(606,242)	113,388
Movement on Restricted Funds				
Arts Council England	14,950	-	(6,806)	8,144
Association for Science & Discovery Centres	9,500	-	(9,500)	-
Innovate NE	-	2,400	(2,160)	240
Joicey Trust	4,000	-	-	4,000
New Observatory Fund	215,934	-	(12,698)	203,236
North of Tyne Combined Authority	17,494	46,190	(48,689)	14,995
Northumberland CC – Tanlaw Telescope	-	24,596	(2,329)	22,267
Reece Foundation – Stem To Stars Phase 1	8,000	-	-	8,000
Reece Foundation – Stem To Stars Phase 2	-	37,500	(25,068)	12,432
Total Restricted Funds	269,878	110,686	(107,250)	273,314
Total Funds	£364,440	£735,754	£(713,492)	£386,702

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2022

18. Analysis of Charitable Funds

Name of Restricted Fund	Description, Nature & Purpose of the Restricted Fund
Arts Council England	Towards the cost of the Kielder Dark Skies: A Space Odyssey project
Association for Science & Discovery Centres	Towards the cost of the Inspire Digital project
Innovate NE	Towards the cost of the Innovation Superhighway project
Joicey Trust	Towards work with prisons
New Observatory Fund	Funding received towards the cost of the new observatory building, which opened in 2018 and is now known as the Gillian Dickinson Astro-imaging Academy
North of Tyne Combined Authority	Towards the cost of education projects in the North of Tyne area
Northumberland County Council	Towards the cost of the Tanlaw Telescope project
Reece Foundation	Towards the cost of the STEM To Stars project

19. Related Party Transactions

Details of transactions with Trustees are disclosed in Note 9.

There were no other transactions in the year with related parties, such as are required to be disclosed under the Financial Reporting Standard for Smaller Entities (Effective April 2008).

20 Financial Commitments

No material financial commitments have been made in respect of future financial periods.

Accounts

Registered Charity Number 1153570



**KIELDER OBSERVATORY
ASTRONOMICAL SOCIETY**
(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND ACCOUNTS
For the year ending 31 August 2021

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2021
TRUSTEES' REPORT**

As the Board of Trustees, we present our report and financial statements for the year to 31 August 2021.

Registered Charity Number 1153570

Registered Office Unit C, Bewick, Prestwick Park, Prestwick,
Newcastle upon Tyne, NE20 9SJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

Kielder Observatory Astronomical Society (KOAS) was established as a Charitable Incorporated Organisation (CIO) on 29 August 2013. As a CIO, it is governed by its constitution. This was amended in April 2020 and is in a form specified by the Charity Commission for a Foundation CIO whose only voting members are its Trustees.

Charitable Purpose

KOAS's charitable objects are:

- a - to promote interest in the science of astronomy in the general public
- b - to facilitate the education of members of the public in the science of astronomy
- c - to maintain an astronomical observatory in Kielder Forest which will be used to support objects a and b.

Structure and Governance

The charity currently has a board of eight non-executive Trustees. The charity is the sole shareholder in its trading subsidiary company, Kielder Observatory Services Limited.

Board of Trustees

The Trustees of KOAS during the period and to the date of signing this report were as follows:

Mr Peter Standfield (Chair)	
Dr Nigel Metcalfe (Secretary)	
Mr Trevor Robinson (Treasurer)	
Mr Tim Care	Resigned 19 October 2021
Mr Tom Grieveson	
Mr Cassian Harrison	Appointed 14 July 2021
Mr Stuart Kitching	
Mr William MacLeod	Appointed 29 October 2021
Dr Jürgen Schmoll	

Chief Executive Officer Catherine Johns

Independent Examiner Mr P O'Hara FCA, 4 Stoneyhurst Road West, Gosforth,
Newcastle Upon Tyne NE3 1PG

Legal Advisers Muckle LLP, Time Central, 32 Gallowgate, Newcastle
Upon Tyne NE1 4BF

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY (A CHARITABLE INCORPORATED ORGANISATION) YEAR ENDED 31 AUGUST 2021 TRUSTEES' REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Board Meetings

The Board meets a minimum of seven times per year face to face or via videoconference. It also conducts some business via email and aims to have at least two awayday sessions each year, to discuss policy and strategy. The agenda and written Board reports are prepared by the Chief Executive and Officers of the Board, as appropriate, and circulated in advance of each meeting. The Trustees exercise their duties and responsibilities with appropriate care and diligence.

Recruitment and Appointment of Board of Trustees

The charity may have up to 12 Trustees. New Trustees are appointed by the existing Trustees. In selecting individuals for appointment, the Trustees aim to ensure that the Board has the skills, knowledge and experience needed for the effective administration of the charity.

Trustees are appointed for a term of three years and may not serve for more than three consecutive terms without standing down for an interval of at least one year.

Trustee Induction and Training

New Trustees are inducted by the Chair of the Board and Chief Executive Officer and are provided with a range of resources to support their understanding of KOAS activities.

Management

Day-to-day operation of the charity is delegated to the Chief Executive Officer within the constraints of the annual budget set by the Trustees.

The full staff team currently comprises:

- 1 Chief Executive Officer
- 1 Director of Astronomy and Science Communication
- 1 Director of the Gillian Dickinson Astro-Imaging Academy
- 1 Operations and Marketing Director
- 12 Astronomers and Science Communicators (full-time, part-time and freelance)
- 1 Office Manager and PA to the Board
- 1 Communications and Events Administrator
- 1 Finance Executive

Reserves Policy

The Trustees have reviewed the charity's need for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to hold a level of Unrestricted Reserves that provides sufficient financial resources to meet the liabilities which would crystallise if KOAS were unable to continue operating. Their current estimate of the amount required for this purpose is approximately £125,000.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2021
TRUSTEES' REPORT**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Reserves Policy (Cont.)

They also aim to retain a further £25,000 of Unrestricted Reserves, to enable the charity to respond flexibly to any issues, one-off financial requirements or appropriate initiatives that might be identified outside of its annual budgeting process.

The targeted level of reserves to be retained for the above purposes is therefore considered to be a minimum of £150,000.

The charity's total Unrestricted Reserves shown in the Balance Sheet as at 31 August 2021 are £94,562 (2020: £144,727). Of these reserves, £48,888 were represented by Fixed Assets (2020: £59,688), leaving £45,674 available as Unrestricted Free Reserves (2020: £85,039).

The Trustees aim, through their budgeting processes, to reach the optimum level of Reserves within three years.

The Trustees will review the charity's optimum level of reserves as the nation emerges from the pandemic crisis.

Grant Making Policy

The charity does not currently engage in grant-making activity.

The Contribution of Volunteers

The charity is supported by a small core of volunteers who give their time freely to assist with running events. Volunteers come from all walks of life but share a common interest in the science of astronomy. To ensure consistency in the quality and safety of events all volunteers receive training.

Induction training is provided that covers the basic features and operations of the observatory. A handbook is made available which describes the policies and procedures of the charity. For their first few events, volunteers are 'buddied' by an experienced volunteer or member of staff. Over a period of a few months, depending on their development and confidence, the volunteer is allowed to assume increasing responsibilities, under appropriate supervision, such as making drinks, setting up for an event and closing down afterwards, taking visitors for telescope tours, finding objects in the sky etc.

During the reporting period, KOAS had 41 registered volunteers.

OBJECTIVES AND ACTIVITIES

Aims & Objectives

The charity exists to:

- promote interest in the science of astronomy amongst the general public
- facilitate education of members of the public in the science of astronomy
- maintain an astronomical observatory in Kielder Forest which will be used to support the preceding objectives.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY (A CHARITABLE INCORPORATED ORGANISATION) YEAR ENDED 31 AUGUST 2021 TRUSTEES' REPORT

OBJECTIVES AND ACTIVITIES (CONTINUED)

Aims & Objectives (Cont.)

Our purpose is to create opportunities for people of all backgrounds and abilities to experience moments of inspiration, revelation, wonder and hope through observing the cosmos.

At the beginning of the financial year 2020/21, we agreed three over-arching strategies:

1. Put people at the heart of everything we do, extending our reach to more people and to a more diverse audience
2. Build our reputation as a gold standard in dark sky observation, imaging and outreach
3. Strengthen our organisation

And we established these priorities:

- Improve and further develop the Kielder Observatory site for staff and visitors.
- Develop partnerships with new venues, including Kielder Castle.
- Launch our digital delivery programme.
- Develop our outreach programme to include education, arts, citizen science.
- Maintain and develop dark sky partnerships.
- Create a post-pandemic audience development and communications strategy.
- Develop our volunteering offer.
- Create a development strategy to improve financial resilience and rebuild reserves.
- Improve digital and knowledge management.
- Implement a new team structure.
- Review board operations, plan board development, and recruit new trustees.

The impact of the COVID-19 pandemic continued to be severe with continual changes to our ability to be open at all, and on the way we could open. We were open at the start of the year but late night events were cancelled in September and October due to curfew restrictions, and then we were completely closed from November to mid-May, initially re-opening with reduced capacity (16 tickets per event, as opposed to 41). We have slowly increased numbers to 30 per event since that time, consulting with the staff team at every point. Even when lockdown restrictions were eased altogether, we continued to operate our COVID-secure procedures, e.g. mask-wearing indoors, and we have received excellent feedback for doing so. Demand for tickets remains very high, with events selling out months in advance. The site itself has seen some recent additions: a SPIDER radio telescope, courtesy of the Tanlaw Foundation, and a Low Earth Orbit Optical Camera Installation, courtesy of Alnwick-based company NORSS.

Our approach to new venues has also been affected by COVID, with many of our potential partners closing their sites, but we have maintained links and we have recently started a Kielder PopUp offer, taking telescopes on tour to public access spaces, such as parks, should the Observatory itself be closed.

We continued developing our digital offer: we launched a monthly podcast featuring different aspects of our work and astronomy themes with guest participants from universities. Phase 1 of our Augmented Reality application, Kielder Constellations, was soft-launched and Phase 2 is due for launch in early 2022. In addition, an online learning resource with additional content themed around our live events is in final testing before launch. All this helps people access content if they cannot attend the Observatory, and enables people who have visited to engage further in our work.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY (A CHARITABLE INCORPORATED ORGANISATION) YEAR ENDED 31 AUGUST 2021 TRUSTEES' REPORT

OBJECTIVES AND ACTIVITIES (CONTINUED)

Aims & Objectives (Cont.)

Outreach into schools remained greatly affected by the pandemic, with digital delivery remaining the primary channel until September 2021. Despite this, we reached 139 schools, over 7,000 students and over 240 teachers as part of our project funded by North of Tyne Combined Authority. In addition, we partnered with the Reece Foundation to pilot our Kielder Star Groups concept, which sustains engagement, with weekly observing groups in schools and linking students to mentors.

We launched some new arts projects, including Escape Velocity, which taught children how to image the dark skies with their mobile phone, and Project Inspire, in which we partnered with an artist and community groups in Sunderland to create learning resources around radio astronomy, linking with the SPIDER radio telescope located at Kielder. We secured some funding from Arts Council England to develop a "Kielder Dark Skies" concept: participatory art created with local communities.

Our local dark sky partnership was consolidated with Northumberland National Park and our fellow observatories in Northumberland collaborating on the first Northumberland Dark Sky Festival, which was held online. As we further develop our Astro-Imaging Academy, we intend to work with international dark sky places on various arts and education projects.

The team is at the heart of Kielder Observatory's success. This year we implemented a new team structure together with an improved benefits package and better development pathways. We also revitalised our volunteering offer, and volunteers now support the staff team at most Observatory events. We continued to improve our sustainability practice, through revised policies and procedures, contracts and procurement processes. Our board has reviewed its operations and, with the pandemic impact now diminishing at last, is developing its strategy for KOAS's longer-term future with growing confidence.

Ensuring our Work Delivers our Aims

We review our aims, objectives and activities each year. This review considers the achievements and outcomes of our work in the previous 12 months and looks at the success of each key activity and the benefits it has brought to those groups of people we are set up to help. This helps us to ensure that our aims, objectives and activities remained focused on our charitable purposes.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which requires all charities to be able to demonstrate that they are established for public benefit and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both of the key principles.

In essence, this year we have built on the purpose we articulated last year, i.e., our primary purpose is to create opportunities for people of all backgrounds and abilities to experience moments of inspiration, revelation, wonder and hope through observing the cosmos. All the projects that we have selected have fulfilled this broad purpose.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2021
TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Public Benefit (Cont.)

Principle 1 - There must be an identifiable benefit, or benefits

The primary benefit KOAS delivers is articulated in its charitable objects: to promote interest in the science of astronomy amongst the general public, to facilitate the education of members of the public in the science of astronomy and maintain an astronomical observatory in Kielder Forest which will be used to support the preceding objectives. The Observatory itself is the primary way we achieve our objects. This is the base from which we provide a wide range of events: from premium late-night events at the weekend to introductory and family events.

The event programme is varied to accommodate different interests, from workshop activities for children to topics such as the Aurora, to specialist astrophotography classes. KOAS has concessionary tickets available and events are priced differently to suit different income levels. This ticket income forms the main income of the charity.

All activities are subject to a rigorous process of risk management and benefits analysis to ensure that the benefits to the public outweigh any potential harm. All activities and events are evaluated and analysed to ensure that there is a clearly identifiable benefit delivered: data is gathered from audience surveys, social media, project participants, media and peers.

Principle 2 - Benefit must be to the public, or a section of the public

All of our activities are aimed at the general public, assuming no or little knowledge of astronomy, including events at the Observatory.

The income from events can often act as match funding for projects (either directly or indirectly in the form of staff time) for projects that deliver our charitable objects beyond the Observatory site itself. In the last two years, we have extended our reach significantly to different sections of the public, including those from areas of deprivation. This includes schools outreach (free to schools in North of Tyne Combined Authority Area), a new free augmented reality app, a podcast series and livestreams available to all at no charge, an arts programme with community groups in Sunderland to explore radio astronomy, and, more recently, the Kielder PopUps, where staff take telescopes out to public places, which are free to attend. We have an active volunteering programme, regularly host work placements from schools and universities and provide opportunities for artists to develop their creative practice. We host regular visits from organisations wishing to establish their own observatory or dark sky activities and offer free advice and share best practice. We also collaborate with other existing observatories to offer free activities, such as joint dark sky festivals.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2021
TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

KOAS has a risk management strategy in place that comprises:

- the establishment of systems and procedures to mitigate identified risks, such as a risk register, and a Finance and Risk Committee as a subcommittee of the board, with its own terms of reference
- a monthly review of the risk register by the Finance and Risk Committee
- a review of the major risks by the Trustees at every board meeting
- an annual review of the strategic risks the charity may face via the business plan
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that appropriate financial systems and controls are in place, together with appropriate employment policies and practices. The staff handbook, financial policies document, and health and safety handbook are reviewed annually, and staff training happens via additional assessments.

The Trustees consider the key risk currently facing the charity to be the ongoing impact of coronavirus, which will continue to impact our usual operating model through the:

- uncertain planning environment, due to the risk of future covid variants and lockdowns
- reluctance of some beneficiary groups to attend public events
- higher cost base and lower income-generating capacity of covid-secure events in confined Observatory spaces

To mitigate this, we have accelerated the development of digital delivery, including online learning and augmented reality, and directed more effort towards fundraising (e.g., from grant-giving trusts and foundations).

The Trustees manage the general financial risks by ensuring that:

- prudent budgets are set for each financial year
- the charity maintains an appropriate cost base
- regular management accounts are provided showing the performance against budget, and corrective action is taken to manage any unwarranted variances.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY (A CHARITABLE INCORPORATED ORGANISATION) YEAR ENDED 31 AUGUST 2021 TRUSTEES' REPORT

ACHIEVEMENTS AND PERFORMANCE

Summary of the Charity's Main Achievements During the Year

- During the year the Observatory staged 638 public events attended by over 6,000 people. In addition, we had one private Observatory event and 20 online talks. This compares to 413 public and nine private events in 2019/20, attended by over 9,000 people, and 413 public and nine private events in 2018/19, with over 15,000 attendees.
- KOAS continued to deliver educational outreach work in the North of Tyne Combined Authority area, in the second year of a three-year contract. This reached 7,269 pupils in Newcastle, Northumberland and North Tyneside. Other educational work enabled 3,200 engagements with 400 pupils across 17 schools.
- 92% of Trip Advisor feedback rated our observatory events as excellent or very good, Google reviews score us as 4.8 out of 5, and we improved our Visit England scoring.
- Our social media following has increased by 25% over the year.
- Kielder Observatory continued to be a focal point for media coverage, including The Times, Mirror, ITV This Morning, BBC Breakfast, BBC national news, Top Gear, The Telegraph and regional media including the Journal, Northumberland Gazette, Hexham Courant, ITV Tyne Tees, and BBC Look North.
- While the Observatory site itself may have been closed to the public for extended periods of this financial year, the life of the Observatory continued, with improvements made to the site, organisational development with a new structure implemented, podcasts and livestreams made available, and working on educational and arts projects to support the installation of the radio telescope.

Financial Review

The outturn for the year is an unrestricted deficit of £50,165 (2020: deficit of £22,813). The deficit will be taken from Unrestricted Reserves, leaving a balance on Unrestricted Funds at 31 August 2021 of £94,562 (2020: £144,727. 2019: £167,540).

Financial policies are reviewed annually, and the Finance and Risk Committee reviews performance against agreed budgets on a monthly basis. The executive team monitors operational performance against financial controls regularly.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY

(A CHARITABLE INCORPORATED ORGANISATION)

YEAR ENDED 31 AUGUST 2021

TRUSTEES' REPORT

FUTURE PLANS

During 2021/22 KOAS will be further developing its services within a refreshed strategic framework. This articulates three overarching strategies, within each of which we will work towards sub-goals as outlined below.

1. Putting people at the heart of everything we do, extending our reach to more people and to a more diverse audience:

- Ensure the audience experience is excellent and engaging.
- Strategically grow audiences, ensuring we meet the motivations of existing audiences and the needs of new audiences.
- Use insight into audiences' needs to shape the most compelling offer.

2. Build our reputation as a gold standard in dark sky observation, imaging and outreach:

- Develop KOAS activity to maintain its pioneering reputation.
- Grow our visitor numbers, reputation and reach through our marketing and communication campaigns.
- Grow partnerships and deepen our engagement with our stakeholders.
- Ensure our brand values, personality and principles are reflected in everything we do.

3. Strengthen our organisation:

- Foster a collaborative, inclusive, and supportive workplace culture.
- Drive financial resilience, and develop entrepreneurial approaches, leading to improvements in revenue performance.
- Build on our sustainability strategy to ensure it is part of everything that we do.
- Ensure rigorous approaches to governance and compliance.

Our key objectives for the year are to:

- Maintain a safe and high-quality experience on site for visitors
- Finalise venues for alternative events and the Kielder PopUp offer
- Embed the new SPIDER Tanlaw radio telescope and LOCI installation into new events and new education, arts, and science outreach programmes
- Maintain strong relationships with partners and stakeholders
- Partner with heritage observatories to create events and outreach
- Lead dark sky innovation projects

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2021
TRUSTEES' REPORT**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for managing the business of the charity and may exercise all the powers of the charity unless restricted by the Charities Act or the constitution of the charity.

The Trustees are responsible for the preparation of financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

1. Select suitable accounting policies and apply them.
2. Make judgements and estimates that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

DECLARATIONS

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

This report was approved by the Board of Trustees on 15 February 2022 and signed on its behalf by:

Peter Standfield
Trustee and Chair

DocuSigned by:

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Trevor Robinson
Trustee and Treasurer

DocuSigned by:

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INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF KIELDER OBSERVATORY ASTRONOMICAL SOCIETY FOR THE YEAR ENDED 31 AUGUST 2021

I hereby report to the Trustees/Members of Kielder Observatory Astronomical Society (Charity Registration Number 1153570) on the accounts for the year ended 31 August 2021 set out on pages 12 to 23.

Responsibilities and Basis of Report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Having satisfied myself that the accounts of the charity are not required to be audited under charity law 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

Since the Company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountant in England and Wales, which is one of the listed bodies.

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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 130 of the 2011 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 or 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 (FRS102)).

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.

Pete O'Hara, FCA, Chartered Accountant
Fellow of the Institute of Chartered Accountants in England & Wales

4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG

15 February 2022

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR TO 31 AUGUST
2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income					
Income from Investments	2	258	-	258	583
Income from Charitable Activities	3	254,983	-	254,983	315,555
Income from Grants, Donations & Legacies	4	162,610	128,575	291,185	272,770
Other Income	5	-	-	-	8,304
Total Income		417,851	128,575	546,426	597,212
Expenditure					
Expenditure on Raising Funds	6	18,300	-	18,300	4,121
Expenditure on Charitable Activities	7	449,716	116,322	566,038	609,349
Total Expenditure		468,016	116,322	584,338	613,470
Net Income/(Expenditure)	8	(50,165)	12,253	(37,912)	(16,258)
Balance brought forward at 1 Sept		144,727	257,625	402,352	418,610
Balance carried forward at 31 August	18	£94,562	£269,878	£364,440	£402,352

The notes on pages 14 to 23 form part of the financial statements

There are no recognised gains and losses during the year other than as shown above.

All the activities for the year are continuing activities.

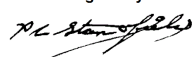
KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
At 31 AUGUST 2021

		2021		2020	
	Notes	£	£	£	£
Fixed Assets					
Tangible Fixed Assets	11	285,217		311,214	
Fixed Asset Investments	12	<u>10</u>		<u>10</u>	
			285,227		311,224
Current Assets					
Stock	13	8,666		-	
Debtors	14	38,869		74,084	
Cash at Bank and In Hand		<u>456,099</u>		<u>322,369</u>	
		503,634		396,453	
Creditors:					
Amounts Falling Due Within 1 Year	15	<u>(381,088)</u>		<u>(305,325)</u>	
Net Current Assets			122,546		91,128
Creditors:					
Amounts Falling Due After > 1 Year	16		(43,333)		-
Total Net Assets	17		<u>£364,440</u>		<u>£402,352</u>
Represented By:					
Unrestricted Funds	18		94,562		144,727
Restricted Funds	18		<u>269,878</u>		<u>257,625</u>
			<u>£364,440</u>		<u>£402,352</u>

The notes on pages 14 to 23 form part of the financial statements.

The financial statements were approved by the Board, and authorized for issue, on 15 February 2022 and signed on its behalf by:

Peter Standfield
Trustee and Chair

DocuSigned by:

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Trevor Robinson
Trustee and Treasurer

DocuSigned by:

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KIELDER OBSERVATORY ASTRONOMICAL SOCIETY

(A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS

At 31 AUGUST 2021

1. Accounting Policies

Charity Information

Kielder Observatory Astronomical Society is a Charitable Incorporated Organisation. The registered office is Unit C, Bewick, Prestwick Park, Prestwick, Newcastle upon Tyne, NE20 9SJ.

The charity is a public benefit entity.

Basis of Accounting

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Statement of Recommended Practice (Charities SORP FRS 102) "Accounting and Reporting by Charities" and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis, modified to include certain financial instruments at fair value.

Advantage has been taken of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a statement of cashflows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Income

All income, including grant income, is included in the Statement of Financial Activities (SOFA), net of VAT, when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Income from Investments

Interest receivable on fixed interest securities and bank deposits is included on an accruals basis.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred.

- Costs of Raising Funds are those costs of seeking potential funders and applying for funding.
- Charitable activities include expenditure associated with the provision of grant funding, research, advocacy and the direct provision of creative learning-related activities. This includes both the direct costs and support costs relating to these activities.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY

(A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS

At 31 AUGUST 2021

1. Accounting Policies (Cont.)

Expenditure (Cont.)

- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain printing equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

Tangible Fixed Assets and Depreciation

Depreciation is provided on the fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

Office & ICT Equipment	–	between 3 and 5 years
Observatory Equipment	–	between 5 and 15 years
New Observatory	–	over 25 years

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Fund Accounting

The charity has a number of restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in Note 18 to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2021

1. Accounting Policies (Cont.)

Pensions

KOAS contributes to a defined contribution pension scheme. Further details can be found in Note 10.

For the defined contribution scheme, the amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Taxation

KOAS is a registered charity and, as such, is not liable to taxation on its income in the current year.

Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the date of the transaction. Exchange differences are taken into account in arriving at the surplus/deficit.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS102 to all its financial instruments.

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Income from Investments

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Interest on intercompany loan	-	-	-	36
Interest on cash deposits	258	-	258	547
	£258	£-	£258	£583

The 2020 total of £583 was wholly attributable to Unrestricted Funds.

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Ticket & Event Sales	227,462	-	227,462	315,555
Merchandising Sales	27,521	-	27,521	-
	£254,983	£-	£254,983	£315,555

The 2020 total of £315,555 was wholly attributable to Unrestricted Funds.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2021

4. Income from Grants, Donations & Legacies

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Donations - KOSL	-	-	-	4,080
Donations & Memberships	570	-	570	2,698
Gift Aid	72,084	-	72,084	65,781
Coronavirus Job Retention Scheme	70,953	-	70,953	67,789
Arts Council England	-	14,950	14,950	-
National Lottery Heritage Fund	-	23,300	23,300	31,600
Joicey Trust	-	-	-	4,000
Reece Group	-	25,000	25,000	-
Association for Science & Discovery Centres	-	18,250	18,250	-
Northumberland Cultural Fund	-	2,000	2,000	-
Northumberland Business Services	-	2,500	2,500	-
North of Tyne Combined Authority	-	42,575	42,575	76,822
Northumberland County Council	19,003	-	19,003	10,000
North East Business Innovation Centre – Social Tech Fund	-	-	-	10,000
	£162,610	£128,575	£291,185	£272,770

Of the 2020 total of £272,770, £114,159 was attributable to Unrestricted Funds and £158,611 to Restricted Funds.

5. Other Income

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Management Fees	-	-	-	7,500
Other Income	-	-	-	804
	£-	£-	£-	£8,304

The 2020 total of £8,304 was wholly attributable to Unrestricted Funds.

6. Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Merchandising Costs	18,300	-	18,300	4,121
	£18,300	£-	£18,300	£4,121

The 2020 total of £4,121 was wholly attributable to Unrestricted Funds.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2021

7. Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Direct Costs				
Education Contract Costs	-	16,498	16,498	7,231
Observatory Hire Costs	-	-	-	16,593
Salaries & On Costs	311,106	62,900	374,006	405,366
Speakers' Fees & Event Costs	4,183	-	4,183	2,143
Staff, Speakers' and Volunteers' Expenses	2,187	-	2,187	3,019
STEM to Stars Project Costs	-	5,477	5,477	-
Support Costs				
Loss on Disposal of Fixed Assets	-	-	-	1,201
Advertising & Marketing	14,543	-	14,543	11,025
Bank & Credit Card Charges	4,725	-	4,725	5,025
Depreciation	10,800	15,197	25,997	26,955
Legal & Professional Fees	11,382	8,750	20,132	12,811
Motor Expenses & Vehicle Leasing	(89)	-	(89)	2,873
Other Overhead Costs	13,135	-	13,135	14,965
Premises & Insurance	51,955	-	51,955	59,482
Print, Postage & Stationery	528	-	528	776
Repairs & Maintenance	7,078	-	7,078	15,107
Telephone, ICT & Website Costs	10,828	7,500	18,328	16,435
Governance Costs				
Accountancy & Payroll Fees	6,729	-	6,729	5,764
Trustee Travel & Meeting Costs	626	-	626	2,578
	£449,716	£116,322	£566,038	£609,349

Of the 2020 total of £609,349, £457,293 was attributable to Unrestricted Funds and £152,056 to Restricted Funds.

8. Net Income/(Expenditure)

	2021	2020
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Independent Examiner's Fees	2,160	2,160
Depreciation of Owned Fixed Assets	25,997	26,955

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2021

9. Staff Costs

	2021	2020
	£	£
Gross Salary Costs	340,204	367,516
Interim Chief Executive Officer Fees	-	1,332
Social Security Costs	27,891	30,027
Employer's Pension Contributions – Defined Contribution Scheme	5,911	6,491
	£374,006	£405,366

Of the 2020 total of £405,366, £281,416 was attributable to Unrestricted Funds and £123,950 to Restricted Funds.

The average monthly number of staff employed during the year, was as follows:	2021	2020
	No.	No.
Education & Learning Programmes	15	14

The number of the above staff expressed as full-time equivalents was 13.6 (2020: 12.9)

No employees received remuneration in excess of £60,000 in the year.

In the year to 31 August 2020, £1,332 was paid to a company controlled by Trustee Trevor Robinson as fees for Mr Robinson for the first week of September, to facilitate handover to the incoming permanent CEO. No sums were outstanding at 31 August 2020.

In the year to 31 August 2020, a further £1,200 was paid to a company controlled by Trustee Trevor Robinson as fees for HR services (not carried out by Mr Robinson). The contract award was subject to a full tendering exercise and represented the best value for money of the quotations received. No sums were outstanding at 31 August 2020.

All payments to Trustees were approved unanimously by the Board of Trustees, without involvement of the individuals concerned, using procedures that complied with all relevant requirements of the Charities Act 2011.

No other remuneration was paid to or waived by Trustees/Directors in the year (2020: £Nil).

£283 (2020: £2,234) was reimbursed to 3 (2020: 4) Trustees in respect of out-of-pocket expenses incurred in carrying out their duties.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2021

10. Pension Scheme

Pension benefits are provided through a Group Personal Pension Scheme, which is a defined contribution scheme. The assets of the scheme are held separately from those of the charity in a separately administered fund. KOAS makes an employer's contribution of 3% of pensionable pay, provided that the employee makes a minimum contribution of 5%.

Employer's contributions totalling £5,911 (2020: £6,491) were paid during the year into the defined contribution pension scheme operated by KOAS.

These amounts are paid over to the scheme on a monthly basis.

£1,114 in pension contributions were outstanding at 31 August 2021 (2020: £2,337).

11. Tangible Fixed Assets

	Leasehold Improvements – New Observatory	Observatory Equipment	Office & ICT Equipment	Total Fixed Assets
Cost	£	£	£	£
At 1 September 2020	223,169	169,183	12,187	404,539
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 August 2021	223,169	169,183	12,187	404,539
Depreciation				
At 1 September 2020	26,722	57,630	8,973	93,325
Charge for year	8,929	15,016	2,052	25,997
Disposals	-	-	-	-
At 31 August 2021	35,651	72,646	11,025	133,002
Net Book Value				
At 31 August 2021	£187,518	£96,537	£1,162	£285,217
At 1 September 2020	£196,447	£111,553	£3,214	£311,214

12. Investments

	2021	2020
	£	£
Investment in Kielder Observatory Services Limited	10	10
	£10	£10

As the value of merchandise sales is well below the small trading exemption limit of £80,000, the charity is currently conducting all trading directly, rather than through its wholly owned subsidiary, Kielder Observatory Services Ltd (KOSL). KOSL remains extant and the Trustees will review its continuing relevance on a regular basis.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2021

13. Stock

	2021	2020
	£	£
Goods for Resale	8,666	-
	£8,666	£-

14. Debtors

	2021	2020
	£	£
Accrued Income - Gift Aid	7,558	8,664
Accrued Income - Other	5,294	15,707
Donation from Kielder Observatory Services Limited	-	4,080
Grant Debtors	21,974	32,262
Loan - Kielder Observatory Services Limited	2,337	6,036
Prepayments	1,706	2,335
Trade Debtors	-	5,000
	£38,869	£74,084

15. Creditors - Amounts Falling Due Within One Year

	2021	2020
	£	£
Accruals	109,016	112,445
Advance Ticket Sales	169,372	92,273
Bounceback Loan	6,667	-
Income Received in Advance	2,725	3,175
Other Creditors	625	-
PAYE & National Insurance	10,117	8,111
Pension Scheme Creditor	1,114	2,337
Trade Creditors	16,206	15,299
Unredeemed Gift Vouchers	65,246	71,685
	£381,088	£305,325

16. Creditors - Amounts Falling Due After One Year

	2021	2020
	£	£
Bounceback Loan	43,333	-
	£43,333	£-

The Bounceback Loan is repayable over 5 years, with an interest rate of 2.5% applicable after the first year.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2021

17. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Fixed Assets	48,888	236,339	285,227	311,224
Stock	8,666	-	8,666	-
Debtors	16,895	21,974	38,869	74,084
Cash at Bank and In Hand	435,784	20,315	456,099	322,369
Creditors – Due Within 1 Year	(372,338)	(8,750)	(381,088)	(305,325)
Creditors – Due After 1 Year	(43,333)	-	(43,333)	-
	£94,562	£269,878	£364,440	£402,352

18. Analysis of Charitable Funds

	Fund at 1 April 2020	Incoming Resources for Year	Resources Expended for Year	Fund at 31 August 2021
	£	£	£	£
Movement on Unrestricted Funds				
Unrestricted General Fund	144,727	417,851	(468,016)	94,562
Movement on Restricted Funds				
Arts Council England	-	14,950	-	14,950
Association for Science & Discovery Centres	-	18,250	(8,750)	9,500
Joicey Trust	4,000	-	-	4,000
National Lottery Heritage Fund	-	23,300	(23,300)	-
New Observatory Fund	228,632	-	(12,698)	215,934
North East Business Innovation Centre – Social Tech Fund	5,000	-	(5,000)	-
North of Tyne Combined Authority	19,993	42,575	(45,074)	17,494
Northumberland Business Services	-	2,500	(2,500)	-
Northumberland Cultural Fund	-	2,000	(2,000)	-
Reece Group		25,000	(17,000)	8,000
Total Restricted Funds	257,625	128,575	(116,322)	269,878
Total Funds	£402,352	£546,426	£(584,338)	£364,440

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2021

18. Analysis of Charitable Funds

Name of Restricted Fund	Description, Nature & Purpose of the Restricted Fund
Arts Council England	Towards the cost of the Kielder Dark Skies: A Space Odyssey project
Association for Science & Discovery Centres	Towards the cost of the Inspire Digital project
Joicey Trust	Towards work with prisons
National Lottery Heritage Fund	Towards core costs impacted by COVID-19
New Observatory Fund	Funding received towards the cost of the new observatory building, which opened in 2018 and is now known as the Gillian Dickinson Astro-imaging Academy
North East Business Innovation Centre – Social Tech Fund	Towards the development of a prototype augmented reality application
North of Tyne Combined Authority	Towards the cost of education projects in the North of Tyne area
Northumberland Business Services	Towards the cost of a prototype augmented reality application
Northumberland Cultural Fund	Towards the cost of the Escape Velocity project
Reece Group	Towards the cost of the STEM To Stars project

19. Related Party Transactions

Details of transactions with Trustees are disclosed in Note 9.

There were no other transactions in the year with related parties, such as are required to be disclosed under the Financial Reporting Standard for Smaller Entities (Effective April 2008).

20 Financial Commitments

No material financial commitments have been made in respect of future financial periods.

Accounts

Registered Charity Number 1153570



KIELDER OBSERVATORY ASTRONOMICAL SOCIETY

(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND ACCOUNTS

For the year ending 31 August 2020

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2020
TRUSTEES' REPORT**

As the Board of Trustees, we present our report and financial statements for the year to 31 August 2020.

Registered Charity Number 1153570

Registered Office Unit C, Bewick, Prestwick Park, Prestwick,
Newcastle upon Tyne, NE20 9SJ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

Kielder Observatory Astronomical Society (KOAS) was established as a Charitable Incorporated Organisation (CIO) on 29 August 2013. As a CIO, it is governed by its constitution. This was amended in April 2019 and is in a form specified by the Charity Commission for a Foundation CIO whose only voting members are its Trustees.

Charitable Purpose

KOAS's charitable objects are:

- a - to promote interest in the science of astronomy in the general public
- b - to facilitate the education of members of the public in the science of astronomy
- c - to maintain an astronomical observatory in Kielder Forest which will be used to support objects a and b.

Structure and Governance

The charity currently has a board of seven non-executive Trustees. The charity is the sole shareholder in its trading subsidiary company, Kielder Observatory Services Limited.

Board of Trustees

The Trustees of KOAS during the period and to the date of signing this report were as follows:

Mr Peter Standfield (Chair)	
Dr Nigel Metcalfe (Secretary)	
Mr Trevor Robinson (Treasurer)	
Mr Tim Care	
Dr Anna Charlton	Resigned 14 July 2020
Mr Tom Grieveson	
Mr Stuart Kitching	
Dr Jürgen Schmoll	

Chief Executive Officer Catherine Johns

Independent Examiner Mr P O'Hara FCA, 4 Stoneyhurst Road West, Gosforth,
Newcastle Upon Tyne NE3 1PG

Legal Advisers Muckle LLP, Time Central, 32 Gallowgate, Newcastle
Upon Tyne NE1 4BF

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2020
TRUSTEES' REPORT**

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Board Meetings

The Board meets a minimum of seven times per year, face-to-face or via videoconference. It also conducts some business via email and aims to have at least two awayday sessions each year, to discuss policy and strategy. The agenda and written Board reports are prepared by the Chief Executive and Officers of the Board, as appropriate, and circulated in advance of each meeting.

Recruitment and Appointment of Board of Trustees

The charity may have up to 12 Trustees. New Trustees are appointed by the existing Trustees. In selecting individuals for appointment, the Trustees aim to ensure that the Board has the skills, knowledge and experience needed for the effective administration of the charity.

Trustees are appointed for a term of three years and may not serve for more than three consecutive terms without standing down for an interval of at least one year.

Having reviewed the charity's strategic approach during 2019, the Board determined to appoint additional Trustees with complementary expertise, to help deliver the refreshed strategy. This work was largely suspended during the pandemic but KOAS now aims to recruit additional Trustees during 2021.

Trustee Induction and Training

New Trustees are inducted by the Chair of the Board and Chief Executive Officer and are provided with a range of resources to support their understanding of KOAS activities.

Management

Day-to-day operation of the charity is delegated to the Chief Executive Officer within the constraints of the annual budget set by the Trustees.

The full staff team currently comprises:

- 1 Chief Executive Officer
- 9 Science Communicators
- 1 Office Manager
- 1 Customer Service Administrator
- 1 Finance Assistant

A revised team structure was agreed during this reporting period, to reflect the refreshed strategy, but implementation has been delayed until late 2020 due to the pandemic.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2020
TRUSTEES' REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Reserves Policy

The Trustees have reviewed the charity's need for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to hold a level of Unrestricted Reserves that provides sufficient financial resources to meet the liabilities which would crystallise if KOAS were unable to continue operating. Their current estimate of the amount required for this purpose is approximately £125,000.

They also aim to retain a further £25,000 of Unrestricted Reserves, to enable the charity to respond flexibly to any issues, one-off financial requirements or appropriate initiatives that might be identified outside of its annual budgeting process.

The targeted level of reserves to be retained for the above purposes is therefore considered to be £150,000.

The charity's total Unrestricted Reserves shown in the Balance Sheet as at 31 August 2020 are £144,727 (2019: £167,540). £59,688 of these reserves were represented by Fixed Assets (2019: £72,398), leaving £85,039 available as Unrestricted Free Reserves (2019: £95,142).

The Trustees will review the charity's optimum level of reserves as the nation emerges from the pandemic crisis.

Grant Making Policy

The charity does not currently engage in grant-making activity.

The Contribution of Volunteers

The charity is supported by a small core of volunteers who give their time freely to assist with running events. Volunteers come from all walks of life but share a common interest in the science of astronomy. To ensure consistency in the quality and safety of events all volunteers receive training.

Induction training is provided that covers the basic features and operations of the observatory. A handbook is made available which describes the policies and procedures of the charity. For the first few events, volunteers are 'buddied' by an experienced volunteer or member of staff. Over a period of a few months, the volunteer is allowed to assume lead responsibilities, under supervision. Depending on their development and confidence, these might include setting up for an event and closing down afterwards, taking visitors for telescope tours, finding objects in the sky and making drinks etc.

During the reporting period, KOAS had 31 registered volunteers.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2020
TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES

Aims & Objectives

The charity exists to:

- promote interest in the science of astronomy amongst the general public
- facilitate education of members of the public in the science of astronomy
- maintain an astronomical observatory in Kielder Forest which will be used to support the preceding objectives.

Our purpose is to create opportunities for people of all backgrounds and abilities to experience moments of inspiration, revelation, wonder and hope, through observing the cosmos. At the beginning of the financial year 2019/20, we set the following goals:

- Refresh the events programme and improve still further the visitor experience.
- Deliver educational outreach programmes, both via the contract with North of Tyne Combined Authority and by developing a set of touchpoints from pre-school to university.
- Launch an arts programme for artists in any artform inspired by Kielder.
- Launch citizen science projects, to empower communities to undertake important scientific research into the cosmos.
- Develop partnerships with Dark Sky Parks around the world.
- Articulate more clearly our approach to sustainability and ethical best practice.

The event calendar has been completely revised, retaining our most popular events, and adding in more variety, such as “Myths and Legends”, which examines the stories behind the constellations, and “Relaxed Astronomy” for people with different needs.

The impact of COVID-19 cannot be overstated. The observatory had to close to visitors from March until August and has been subject to varying restrictions ever since, which has significantly affected our operating model. We have adapted our events to accommodate social distancing, reduced numbers, and received excellent feedback on our COVID-19 secure processes. The demand for tickets remains healthy.

Our educational outreach programme for the North of Tyne Combined Authority (NTCA) commenced in the autumn term of 2019 and had reached nearly 5,000 pupils in 46 schools by the time we had to stop all face-to face-engagement in March. We pivoted this to digital delivery and developed a journey of sustained engagement for pupils, launching regular observing groups, called “Kielder Star Groups”, which has been welcomed by NTCA.

We launched our arts programme with “Paint the Sky”, enabling artists to display their work at the Observatory itself. We submitted an application to Arts Council England (ACE) for a multi-sensory exhibition but this was halted as ACE repurposed its funding to help mitigate the impact of COVID-19. We also developed several citizen science projects, including the search for micro-meteorites and the restoration of historic telescopes; these projects were also halted for a while as funding was repurposed to COVID-19, but were resumed later in the year.

In addition to continuing work to develop the Northumberland narrative around dark skies with our local partners, our team also began to explore potential twinning initiatives with several dark sky locations around the world. This work was put on hold because of COVID-19 but will resume during 2020/21.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2020
TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Aims & Objectives (Cont.)

Finally, to help sharpen our focus on sustainability and ethical practice, our team assessed the charity's performance in these areas using the internationally recognized B-Corp framework and was pleased to find we were only 1.5% away from the certification standard. Although not eligible for certification, due to our charitable status, we will aim to improve upon this performance in 2020/21 by ensuring that sustainability is built into our policies and procedures and developing a carbon-offsetting scheme to mitigate the charity's carbon footprint.

Ensuring our Work Delivers our Aims

We review our aims, objectives and activities each year. This review considers the achievements and outcomes of our work in the previous 12 months and looks at the success of each key activity and the benefits it has brought to our beneficiaries. This helps us to ensure that our aims, objectives and activities remained focused on our charitable purposes.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which requires all charities to be able to demonstrate that they are established for public benefit and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both of the key principles.

Our key route to promoting interest and facilitating education in the science of astronomy is through creating opportunities for people of all backgrounds and abilities to experience moments of inspiration, revelation, wonder and hope through observing the cosmos. We have therefore focused on how we can extend and develop our audiences for such moments, and how we can best help people who have experienced them to continue on their astronomy journey.

Principle 1 - There must be an identifiable benefit, or benefits

The charity benefits the public by providing a wide-ranging programme of public events, from premium late-night events at the weekend to introductory and family events. KOAS charges a fee for attending these events, which forms the main income of the charity. These events take place irrespective of whether or not the skies are clear, except when extreme weather conditions force us to cancel events in order to ensure the safety of our visitors and staff.

Principle 2 - Benefit must be to the public, or a section of the public

Most of our observatory events are aimed at the general public and assume little or no prior knowledge of astronomy. Some of our visitors may have travelled specifically to view the observatory facilities and take their first steps in astronomy. Others might be more casual tourists, accessing their first dark sky experience alongside many of the other natural and man-made attractions in the wider Kielder Water and Forest Park. All receive the same warm welcome and gentle introduction to the wonders of the cosmos from our enthusiastic team of science communicators and volunteers.

Our audience segmentation model recognises three further audience sub-groups, which guide the team's development of new activities:

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
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YEAR ENDED 31 AUGUST 2020
TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Public Benefit (Cont.)

- “Pester power” exemplifies the energy and excitement that we seek to unlock in our younger audiences, building on the natural wonder that children experience when looking at the stars. Our educational outreach work aims to ignite the spark of wonder and support the development of that wonder along a journey of knowledge to STEM study and careers.
- “Enthusiast” typifies our adult audience with a little more knowledge, and has guided the development of our digital learning platform which will have a clearly scaffolded curriculum to help everyone benefit from more in-depth knowledge regardless of their previous experience.
- “In need” describes our audience with great potential to benefit from the “Kielder moment”, but little opportunity to come to Kielder. Such potential beneficiaries might, for example, be in a care home, or a hospital or a prison. We are developing a prototype augmented reality app so everyone can have a mini Kielder Observatory, and we’re working to adapt lesson plans for cell-based learning in prisons.

Risk Management

The Trustees regularly review the major governance, operational and financial risks that the charity faces and confirm that systems have been established to mitigate these risks. These include:

- a monthly review of the risk register by the Finance and Risk Committee, a subcommittee of the board, with its own terms of reference
- a review of the major risks at every board meeting
- an annual review of the strategic risks as part of the annual business planning process
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The Trustees are satisfied that sound financial systems and controls are in place, together with appropriate employment policies and practices. The staff handbook, financial policies document, and health and safety handbook are reviewed annually. Additional risk assessments are undertaken in response to operational requirements (e.g. for new events, COVID-19, display screen assessments for new staff etc) and staff training is undertaken in line with personal development needs.

During this reporting period, the Trustees have further refined the regular reporting of management accounts and implemented a new financial accounting system (Xero). The standing Financial Regulations and Procedures were reviewed in October 2019 and updated again in 2020.

The Trustees consider the key risk facing the charity at this time to be the ongoing uncertainty around regional and national lockdowns due to Coronavirus. This will continue to impact our usual operating model: the development of digital delivery has been accelerated, including online learning and augmented reality, and more effort directed to fundraising from foundations.

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TRUSTEES' REPORT**

OBJECTIVES AND ACTIVITIES (CONTINUED)

Risk Management (Cont.)

Specific actions taken include:

- Risk assessments were carried out for the Observatory site and the KOAS office at Prestwick Park and are re-assessed regularly.
- We have implemented changed working patterns at the office, and detailed health and safety processes for staff and customers at the Observatory to mitigate the risk of transmission.
- The CEO assesses this daily via a method statement completed by the duty manager for each event.
- Visitors are informed of our processes via social media, website and booking confirmation.
- We have reviewed our refund and ticket transfer policy, which is now more flexible to accommodate ongoing uncertainty around lockdowns.

The Trustees also manage the general financial risks by ensuring that:

- prudent budgets are set for each financial year
- the charity maintains a low cost-base
- regular management accounts are provided showing the performance against budget, and corrective action is taken to manage any unacceptable variances.

ACHIEVEMENTS AND PERFORMANCE

Summary of the Charity's Main Achievements During the Year

- During the year the observatory staged 413 public events attended by over 9,000 people. In addition, nine private events were also staged at the observatory.
- KOAS undertook educational outreach work with the North of Tyne Combined Authority that reached 4,904 pupils in schools across in Newcastle, Northumberland and North Tyneside and reached during the first year of a three-year contract. Other educational work reached a further 1,000 pupils.
- 92% of Trip Advisor feedback rated our observatory events as excellent or very good and we retained our Visit England rating.
- Our social media following increased by 20% over the year.
- Lockdown saw an increase in stargazing and KOAS was featured in national media, such as The One Show, The Sunday Times, and The Guardian.

Financial Review

The outturn for the year is an unrestricted deficit of £22,813 (2019: deficit of £3,366). The deficit will be taken from Unrestricted Reserves, leaving a balance on Unrestricted Funds at 31 August 2020 of £144,727 (2019: £167,540). This deficit and the consequent £10,103 reduction in free Unrestricted Reserves reported on page 3 is largely attributable to the Coronavirus pandemic. This represents a far healthier year-end position than had been anticipated at the start of the pandemic, thanks to prudent budgeting, the Government's Coronavirus Job Retention Scheme and support from other funders.

The full impact of the pandemic crisis remains unpredictable at the time of writing.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
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TRUSTEES' REPORT**

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Financial Review (Cont.)

The Trustees will continue to manage the charity's financial position with due diligence throughout the remainder of the crisis and will access emergency support funding for as long as it remains available. Meanwhile, the overwhelming demand for the charity's Covid-secure services between 2020 lockdowns has been most encouraging. Our various partners and funders have also been supportive. The Trustees are therefore optimistic about the prospects for securing a sustainable future for the charity in a post-pandemic world.

FUTURE PLANS

For 2020/2021 KOAS will be launching its new strategic framework, "Kielder Observatory Constellations", which articulates three overarching aims:

1. Putting people at the heart of everything we do, extending our reach to more people and to a more diverse audience:

- Strategically grow audiences, ensuring we meet the motivations of existing audiences and the needs of new audiences.
- Use insight into audiences' needs to shape the most compelling offer.
- Ensure the audience experience is excellent and engaging.

2. Build our reputation as a gold standard in dark sky observation, imaging and outreach:

- Develop KOAS activity to maintain its pioneering reputation.
- Grow our visitor numbers, reputation and reach through our marketing and communication campaigns.
- Grow partnerships and deepen our engagement with our stakeholders.
- Ensure our brand values, personality and principles are reflected in everything we do.

3. Strengthen our organisation:

- Foster a collaborative, inclusive, and supportive workplace culture.
- Drive financial resilience, and develop entrepreneurial approaches, leading to improvements in revenue performance.
- Build on our sustainability strategy to ensure it is part of everything that we do.
- Maintain rigorous approaches to governance and compliance.

Our objectives for the year include:

- Further improving the Kielder Observatory site for staff and visitors.
- Developing partnerships with new venues, including Kielder Castle.
- Launching our digital delivery programme.
- Extending our education, arts and citizen science outreach programmes.
- Maintaining and developing dark sky partnerships.
- Developing our volunteering offer.
- Improving financial resilience and rebuilding reserves.
- Implementing a new team structure.
- Recruiting additional Trustees.

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
YEAR ENDED 31 AUGUST 2020
TRUSTEES' REPORT**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for managing the business of the charity and may exercise all the powers of the charity unless restricted by the Charities Act or the constitution of the charity.

The Trustees are responsible for the preparation of the financial statements for each financial year which show a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparation of the financial statements the Trustees should follow best practice and:

1. Select suitable accounting policies and apply them.
2. Make judgements and exercises that are reasonable and prudent.
3. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity.

The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

DECLARATIONS

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005 by the Charities Commission England and Wales).

This report was approved by the Board of Trustees on 18 December 2020 and signed on its behalf by:



Peter Standfield
Trustee and Chair



Trevor Robinson
Trustee and Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF KIELDER OBSERVATORY ASTRONOMICAL SOCIETY FOR THE YEAR ENDED 31 AUGUST 2020

I hereby report to the Trustees/Members of Kielder Observatory Astronomical Society (Charity Registration Number 1153570) on the accounts for the year ended 31 August 2020 set out on pages 11 to 21.

Responsibilities and basis of report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Having satisfied myself that the accounts of the charity are not required to be audited under charity law 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.

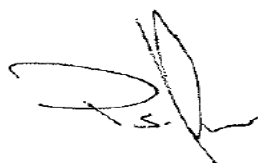
Independent Examiner's Statement

Since the Company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountant in England and Wales, which is one of the listed bodies.

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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 130 of the 2011 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 or 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 (FRS102)).

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.



Pete O'Hara, FCA, Chartered Accountant
Fellow of the Institute of Chartered Accountants in England & Wales

4 Stoneyhurst Road West, Gosforth, Newcastle upon Tyne NE3 1PG

18 December 2020

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR TO 31 AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income					
Income from Investments	2	583	-	583	112
Income from Charitable Activities	3	315,555	-	315,555	548,045
Income from Grants, Donations & Legacies	4	114,159	158,611	272,770	119,623
Other Income	5	8,304	-	8,304	11,139
Total Income		438,601	158,611	597,212	678,919
Expenditure					
Expenditure on Raising Funds	6	4,121	-	4,121	8,277
Expenditure on Charitable Activities	7	457,293	152,056	609,349	678,322
Total Expenditure		461,414	152,056	613,470	686,599
Net Income/(Expenditure)	8	(22,813)	6,555	(16,258)	(7,680)
Balance brought forward at 1 Sept		167,540	251,070	418,610	426,290
Balance carried forward at 31 August	16	£144,727	£257,625	£402,352	£418,610

The notes on pages 13 to 21 form part of the financial statements

There are no recognised gains and losses during the year other than as shown above.

All the activities for the year are continuing activities.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
At 31 AUGUST 2020

		2020		2019	
	Notes	£	£	£	£
Fixed Assets					
Tangible Fixed Assets	11	311,214		325,691	
Fixed Asset Investments	12	<u>10</u>		<u>10</u>	
			311,224		325,701
Current Assets					
Debtors	13	74,084		52,082	
Cash at Bank and In Hand		<u>322,369</u>		<u>254,065</u>	
		396,453		306,147	
Creditors:					
Amounts Falling Due Within 1 Year	14	<u>(305,325)</u>		<u>(213,238)</u>	
Net Current Assets			91,128		92,909
Total Net Assets	15		<u>£402,352</u>		<u>£418,610</u>
Represented By:					
Unrestricted Funds	16		144,727		167,540
Restricted Funds	16		<u>257,625</u>		<u>251,070</u>
			<u>£402,352</u>		<u>£418,610</u>

The notes on pages 13 to 21 form part of the financial statements.

The financial statements were approved by the Board, and authorized for issue, on 18 December 2020 and signed on its behalf by:



Peter Standfield
Trustee and Chair



Trevor Robinson
Trustee and Treasurer

**KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2020**

1. Accounting Policies

Charity Information

Kielder Observatory Astronomical Society is a Charitable Incorporated Organisation. The registered office is Unit C, Bewick, Prestwick Park, Prestwick, Newcastle upon Tyne, NE20 9SJ.

The charity is a public benefit entity.

Basis of Accounting

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Statement of Recommended Practice (Charities SORP FRS 102) "Accounting and Reporting by Charities" and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis, modified to include certain financial instruments at fair value.

Advantage has been taken of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a statement of cashflows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Income

All income, including grant income, is included in the Statement of Financial Activities (SOFA), net of VAT, when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Income from Investments

Interest receivable on fixed interest securities and bank deposits is included on an accruals basis.

Expenditure

All expenditure is accounted for on an accruals basis and is recognised when a liability is incurred.

- Costs of Raising Funds are those costs of seeking potential funders and applying for funding.
- Charitable activities include expenditure associated with the provision of grant funding, research, advocacy and the direct provision of creative learning-related activities. This includes both the direct costs and support costs relating to these activities.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2020

1. Accounting Policies (Cont.)

Expenditure (Cont.)

- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain printing equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

Tangible Fixed Assets and Depreciation

Depreciation is provided on the fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

Office & ICT Equipment	–	between 3 and 5 years
Observatory Equipment	–	between 5 and 15 years
New Observatory	–	over 25 years

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Fund Accounting

The charity has a number of restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in Note 16 to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2020

1. Accounting Policies (Cont.)

Pensions

KOAS contributes to a defined contribution pension scheme. Further details can be found in Note 10.

For the defined contribution scheme, the amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Taxation

KOAS is a registered charity and, as such, is not liable to taxation on its income in the current year.

Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the date of the transaction. Exchange differences are taken into account in arriving at the surplus/deficit.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS102 to all its financial instruments.

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Income from Investments

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Interest on intercompany loan	36	-	36	-
Interest on cash deposits	547	-	547	112
	£583	£-	£583	£112

The 2019 total of £112 was wholly attributable to Unrestricted Funds.

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Ticket Sales	315,555	-	315,555	498,753
Educational Contracts	-	-	-	49,292
	£315,555	£-	£315,555	£548,045

Of the 2019 total of £548,045, £541,545 was attributable to Unrestricted Funds and £6,500 to Restricted Funds.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2020

4. Income from Grants, Donations & Legacies

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Donations - KOSL	4,080	-	4,080	9,079
Donations & Memberships	2,698	-	2,698	4,875
Gift Aid	65,781	-	65,781	76,413
Coronavirus Job Retention Scheme	-	67,789	67,789	-
National Lottery Heritage Fund	31,600	-	31,600	-
Joicey Trust	-	4,000	4,000	-
North of Tyne Combined Authority	-	76,822	76,822	29,256
Northumberland County Council	10,000	-	10,000	-
North East Business Innovation Centre – Social Tech Fund	-	10,000	10,000	-
	£114,159	£158,611	£272,770	£119,623

Of the 2019 total of £119,623, £90,367 was attributable to Unrestricted Funds and £29,256 to Restricted Funds.

5. Other Income

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Management Fees	7,500	-	7,500	9,000
Food & Drink Sales	-	-	-	110
Other Income	804	-	804	2,029
	£8,304	£-	£8,304	£11,139

The 2019 total of £11,139 was wholly attributable to Unrestricted Funds.

6. Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Merchandising Costs	4,121	-	4,121	8,277
	£4,121	£-	£4,121	£8,277

The 2019 total of £8,277 was wholly attributable to Unrestricted Funds.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2020

7. Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Direct Costs				
Speakers' Fees & Event Costs	2,143	-	2,143	7,491
Salaries & On Costs	281,416	123,950	405,366	429,942
Observatory Hire Costs	16,593	-	16,593	10,351
Education Contract Costs	-	7,231	7,231	26,597
Staff, Speakers' and Volunteers' Expenses	3,019	-	3,019	15,783
Support Costs				
Legal & Professional Fees	12,811	-	12,811	32,726
Premises & Insurance	59,482	-	59,482	59,986
Print, Postage & Stationery	776	-	776	644
Repairs & Maintenance	15,107	-	15,107	6,606
Telephone, ICT & Website Costs	11,435	5,000	16,435	10,206
Motor Expenses & Vehicle Leasing	2,873	-	2,873	13,656
Advertising & Marketing	11,025	-	11,025	5,401
Bank & Credit Card Charges	5,025	-	5,025	6,463
Depreciation	11,080	15,875	26,955	27,129
(Profit)/Loss on Disposal of Fixed Assets	1,201	-	1,201	(850)
Other Overhead Costs	14,965	-	14,965	17,910
Governance Costs				
Accountancy & Payroll Fees	5,764	-	5,764	4,906
Trustee Travel & Meeting Costs	2,578	-	2,578	3,375
	£457,293	£152,056	£609,349	£678,322

Of the 2019 total of £678,322, £638,252 was attributable to Unrestricted Funds and £40,070 to Restricted Funds.

8. Net Income/(Expenditure)

	2020	2019
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Independent Examiner's Fees	2,160	1,800
Depreciation of Owned Fixed Assets	26,955	27,129

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2020

9. Staff Costs

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Gross Salary Costs	243,566	123,950	367,516	318,231
Interim Chief Executive Officer Fees	1,332	-	1,332	43,265
Termination Payments	-	-	-	35,000
Social Security Costs	30,027	-	30,027	28,525
Employer's Pension Contributions – Defined Contribution Scheme	6,491	-	6,491	4,921
	£281,416	£123,950	£405,366	£429,942

Of the 2019 total of £429,942, £423,379 was attributable to Unrestricted Funds and £6,563 to Restricted Funds.

	2020 No.	2019 No.
The average monthly number of staff employed during the year, was as follows:		
Education & Learning Programmes	14	12

The number of the above staff expressed as full-time equivalents was 12.9 (2019: 10.9)

No employees received remuneration in excess of £60,000 in the year.

In the year to 31 August 2020, £1,332 was paid to a company controlled by Trustee Trevor Robinson as fees for Mr Robinson for the first week of September, to facilitate handover to the incoming permanent CEO. No sums were outstanding at 31 August 2020.

In the year to 31 August 2020, a further £1,200 was paid to a company controlled by Trustee Trevor Robinson as fees for HR services (not carried out by Mr Robinson). The contract award was subject to a full tendering exercise and represented the best value for money of the quotations received. No sums were outstanding at 31 August 2020.

In the year to 31 August 2019, sums were paid to 2 companies controlled by Trustees Stuart Kitching and Trevor Robinson respectively as fees for, initially, Mr Kitching and, subsequently, Mr Robinson to act for periods as Interim Chief Executive Officer during the period when the charity did not have a Chief Executive. The total fees paid over the period were £43,265 with a further £596 reimbursed for travel expenses incurred during the period. A sum of £2,664 was owing to the company controlled by Mr Robinson at 31 August 2019 and was subsequently paid in full.

In the year to 31 August 2019, a Trustee, Peter Standfield, was due £3,127 for consultancy work in the period. The work was contracted before Mr Standfield was a Trustee, but completed and invoiced after he had taken up the role of Trustee. The full sum of £3,127 was owing to Mr Standfield at 31 August 2019 and was subsequently paid in full.

All payments to Trustees were approved unanimously by the Board of Trustees, without involvement of the individuals concerned, using procedures that complied with all relevant requirements of the Charities Act 2011 and have been reported to the Charity Commission.

KIELDER OBSERVATORY ASTRONOMICAL SOCIETY
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE ACCOUNTS
At 31 AUGUST 2020

9. Staff Costs (Cont.)

No other remuneration was paid to or waived by Trustees/Directors in the year (2019: £Nil).

£2,234 (2019: £2,278) was reimbursed to four (2019: five) Trustees in respect of their attendance at meetings of the charity.

10. Pension Scheme

Pension benefits are provided through a Group Personal Pension Scheme, which is a defined contribution scheme. The assets of the scheme are held separately from those of the company in a separately administered fund. KOAS makes an employer's contribution of 3% of pensionable pay, provided that the employee makes a minimum contribution of 5%.

Employer's contributions totalling £6,491 (2019: £4,921) were paid during the year into the defined contribution pension scheme operated by KOAS.

These amounts are paid over to the scheme on a monthly basis.

£2,337 in pension contributions were outstanding at 31 August 2020 (2019: £1,040).

11. Tangible Fixed Assets

Cost	Leasehold Improvements – New Observatory £	Observatory Equipment £	Office & ICT Equipment £	Total Fixed Assets £
At 1 September 2019	223,169	156,154	14,619	393,942
Additions	-	13,679	-	13,679
Disposals	-	(650)	(2,432)	(3,082)
At 31 August 2020	223,169	169,183	12,187	404,539
Depreciation				
At 1 September 2019	17,792	41,925	8,534	68,251
Charge for year	8,930	15,965	2,060	26,955
Disposals	-	(260)	(1,621)	(1,881)
At 31 August 2020	26,722	57,630	8,973	93,325
Net Book Value				
At 31 August 2020	£196,447	£111,553	£3,214	£311,214
At 1 September 2019	£205,377	£114,229	£6,085	£325,691

12. Investments

	2020	2019
	£	£
Investment in Kielder Observatory Services Limited	10	10
	£10	£10

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13. Debtors

	2020	2019
	£	£
Trade Debtors	5,000	1,050
Gift Aid	8,664	6,365
Grant Debtor	32,262	29,256
Loan - Kielder Observatory Services Limited	6,036	-
Donation from Kielder Observatory Services Limited	4,080	9,079
Prepayments	2,335	1,009
Accrued Income	15,707	5,323
	£74,084	£52,082

All sums are due within 1 year.

14. Creditors - Amounts Falling Due Within One Year

	2020	2019
	£	£
Advance Ticket Sales	92,273	71,279
Unredeemed Gift Vouchers	71,685	34,090
Trade Creditors	15,299	8,600
Other Creditors	-	3,368
Income Received in Advance	3,175	2,100
PAYE & National Insurance	8,111	6,076
Pension Scheme Creditor	2,337	1,040
Accruals	112,445	86,685
	£305,325	£213,238

15. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Fixed Assets	59,688	251,536	311,224	325,701
Debtors	36,822	37,262	74,084	52,082
Cash at Bank and In Hand	353,542	(31,173)	322,369	254,065
Creditors – Due Within 1 Year	(305,325)	-	(305,325)	(213,238)
	£144,727	£257,625	£402,352	£418,610

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16. Analysis of Charitable Funds

	Fund at 1 April 2019	Incoming Resources for Period	Resources Expended for Period	Fund at 31 August 2020
	£	£	£	£
Movement on Unrestricted Funds				
Unrestricted General Fund	167,540	438,601	(461,414)	144,727
Movement on Restricted Funds				
New Observatory Fund	242,008	-	(13,376)	228,632
Joicey Trust	-	4,000	-	4,000
Coronavirus Job Retention Scheme		67,789	(67,789)	-
North of Tyne Combined Authority	9,062	76,822	(65,891)	19,993
North East Business Innovation Centre – Social Tech Fund	-	10,000	(5,000)	5,000
Total Restricted Funds	251,070	158,611	(152,056)	257,625
Total Funds	£418,610	£597,212	£(613,470)	£402,352

Name of Restricted Fund	Description, Nature & Purpose of the Restricted Fund
New Observatory Fund	Funding received towards the cost of the new observatory building, which opened in 2018 and is now known as the Gillian Dickinson Astro-imaging Academy
North of Tyne Combined Authority	Funding received towards the cost of education projects in the North of Tyne area
Coronavirus Job Retention Scheme	Funding received towards the cost of salaries and on-costs for furloughed staff
Joicey Trust	Funding received towards work with prisons
North East Business Innovation Centre – Social Tech Fund	Funding received towards the development of a prototype augmented reality application

17. Related Party Transactions

Details of transactions with Trustees are disclosed in Note 9.

There were no other transactions in the year with related parties, such as are required to be disclosed under the Financial Reporting Standard for Smaller Entities (Effective April 2008).

18. Financial Commitments

No material financial commitments have been made in respect of future financial periods.