NIGHT SKY FOUNDATION

England & Wales · Charity number 1200543

Details

Status	Registered
Legal form	Charitable company
Company number	14327887
Registered	2022-09-30
Register	View on the Charity Commission register

Contact

Address	Unit B Rubery House The Avenue Rubery Rednal
Phone	07967153273
Email	enquiries@nightsky.foundation
Website	NightSky.Foundation

Activities

Objects: TO ADVANCE SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS THE TRUSTEES SEE FIT FROM TIME TO TIME, IN PARTICULAR, BUT NOT LIMITED TO ADVANCING EDUCATION BY MAKING GRANTS AND SUPPLYING AND GIVING ACCESS TO TECHNOLOGY TO SUPPORT THE PROVISION OF AND ACCESS TO EDUCATION.

Activities: To advance such charitable purposes for the public benefit as the Trustees see fit from time to time, in particular, but not limited to advancing education by making grants and supplying and giving access to technology to support the provision of and access to education within England and Wales.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£37,111	£37,483	-	-
2024-03-31	£66,378	£68,823	-	-
2023-03-31	£47,375	£45,587	-	-

Trustees

Name	Role	Appointed
Andrew Charles Maxted Weekes	Chair	2022-08-31
Colin Johnston		2022-08-31
Dr Alastair Grey Gunn		2022-08-31

Accounts

REGISTERED COMPANY NUMBER: 14327887 (England and Wales)
REGISTERED CHARITY NUMBER: 1200543

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2025

for

Night Sky Foundation

Attwoods
Chartered Certified Accountants
182 Worcester Road
Bromsgrove
Worcestershire
B61 7AZ

Night Sky Foundation

Contents of the Financial Statements for the Year Ended 31 March 2025

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
To advance such charitable purposes for the public benefit as the trustees see fit from time to time, In particular, but not limited to advancing education by making grants and supplying and giving access to technology to support the provision of and access to education.

Public benefit
The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE
Charitable activities
During the period the Trustees have continued to receive income and make charitable donations to a variety of causes.

FINANCIAL REVIEW
Financial position
The Statement of Financial Activities for the period ended 31 March 2024 shows incoming resources totalling £66,376 and resources expended of £68,823. The deficit in reserves of the charity at the 31 March 2024 was £657.
The current level of funding is adequate to support the continuation of the Charity's existing activities.

Reserves policy
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Going concern
The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT
The charity is a company limited by guarantee and does not have a share capital, the extent of the liability of each member on winding up is limited to £1.
The charity is controlled by its governing documents and constitutes a company limited by guarantee as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
14327887 (England and Wales)

Registered Charity number
1200543

Night Sky Foundation

Report of the Trustees
for the Year Ended 31 March 2025

Registered office
Unit B Rubery House
The Avenue
Rubery
Birmingham
B45 9AL

Trustees
Dr A G Gunn Astrophysicist
C Johnston Astronomer
A C M Weekes Company Director

Independent Examiner
Attwoods
Chartered Certified Accountants
182 Worcester Road
Bromsgrove
Worcestershire
B61 7AZ

Approved by order of the board of trustees on 19-10-2025 and signed on its behalf by:

....
A C M Weekes - Trustee

Independent Examiner's Report to the Trustees of Night Sky Foundation

Independent examiner's report to the trustees of Night Sky Foundation ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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

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

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

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

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

Ben Newbury FCCA

Attwoods
Chartered Certified Accountants
182 Worcester Road
Bromsgrove
Worcestershire
B61 7AZ

Date: ....

Night Sky Foundation

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**37,107**	66,376
Investment income	2	**4**	2
Total		**37,111**	66,378
EXPENDITURE ON			
Charitable activities			
General activities		**37,483**	68,823
NET INCOME/(EXPENDITURE)		**(372)**	(2,445)
RECONCILIATION OF FUNDS			
Total funds brought forward		**(657)**	1,788
TOTAL FUNDS CARRIED FORWARD		**(1,029)**	(657)

The notes form part of these financial statements

Night Sky Foundation

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
CURRENT ASSETS			
Cash at bank		**212**	843
CREDITORS			
Amounts falling due within one year	5	**(1,241)**	(1,500)
NET CURRENT ASSETS/(LIABILITIES)		**(1,029)**	(657)
TOTAL ASSETS LESS CURRENT LIABILITIES		**(1,029)**	(657)
NET ASSETS/(LIABILITIES)		**(1,029)**	(657)
FUNDS	6		
Unrestricted funds		**(1,029)**	(657)
TOTAL FUNDS		**(1,029)**	(657)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19-10-2025 and were signed on its behalf by:

....
A C M Weekes - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	**4**	2

 continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	66,376
Investment income	2
Total	66,378
EXPENDITURE ON	
Charitable activities	
General activities	68,823
NET INCOME/(EXPENDITURE)	(2,445)
RECONCILIATION OF FUNDS	
Total funds brought forward	1,788
TOTAL FUNDS CARRIED FORWARD	(657)

continued...

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Accrued expenses	**1,241**	1,500

6. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	**(657)**	**(372)**	**(1,029)**
TOTAL FUNDS	**(657)**	**(372)**	**(1,029)**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**37,111**	**(37,483)**	**(372)**
TOTAL FUNDS	**37,111**	**(37,483)**	**(372)**

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	1,788	(2,445)	(657)
TOTAL FUNDS	1,788	(2,445)	(657)

continued...

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,378	(68,823)	(2,445)
TOTAL FUNDS	66,378	(68,823)	(2,445)

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	1,788	(2,817)	(1,029)
TOTAL FUNDS	1,788	(2,817)	(1,029)

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,489	(106,306)	(2,817)
TOTAL FUNDS	103,489	(106,306)	(2,817)

continued...

7. RELATED PARTY DISCLOSURES

iCandi Apps Limited - In the period the company received donations of £37,086.95 (Mr A C M Weekes is a director and shareholder of iCandi Apps Limited).

Night Sky Foundation

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**37,107**	66,376
Investment income		
Deposit account interest	**4**	2
Total incoming resources	**37,111**	66,378
EXPENDITURE		
Charitable activities		
Insurance	**132**	96
Sundries	**-**	107
Grants to institutions	**35,587**	66,631
	35,719	66,834
Support costs		
Finance		
Bank charges	**529**	489
Governance costs		
Accountancy fees	**1,200**	1,500
Legal fees	**35**	-
	1,235	1,500
Total resources expended	**37,483**	68,823
Net expenditure	**(372)**	(2,445)

This page does not form part of the statutory financial statements

Accounts

Charity registration number 1200543

Company registration number 14327887 (England and Wales)

NIGHT SKY FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES	Doctor A G Gunn Mr C Johnston Mr A C M Weekes
CHARITY NUMBER	1200543
COMPANY NUMBER	14327887
REGISTERED OFFICE	Unit B Rubery House The Avenue Rubery Birmingham West Midlands B45 9AL
INDEPENDENT EXAMINER	JW Hinks LLP Chartered Accountants 19 Highfield Road Edgbaston Birmingham B15 3BH
BANKERS	Coutts & Co 440 Strand London WC2R 0QS

CONTENTS

NIGHT SKY FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

To advance such charitable purposes for the public benefit as the trustees see fit from time to time, In particular, but not limited to advancing education by making grants and supplying and giving access to technology to support the provision of and access to education.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

Significant activities and achievements against objectives

During the period the Trustees have continued to receive income and make charitable donations to a variety of causes.

Undistributed funds are held for projects currently under consideration by the Trustees.

FINANCIAL REVIEW

The Statement of Financial Activities for the period ended 31 March 2024 shows incoming resources totaling £66,376 and resources expended of £68,823. The deficit in reserves of the charity at the 31 March 2024 was £657.

The current level of funding is adequate to support the continuation of the Charity's existing activities.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and does not have a share capital, the extent of the liability of each member on winding up is limited to £1.

The charity is controlled by its governing documents and constitutes a company limited by guarantee as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Doctor A G Gunn

Mr C Johnston

Mr A C M Weekes

Recruitment and appointment of trustees

Trustees are recruited as a need arises.

Trustees will served for a term of three years and then will be able to hold themselves for re-election after this period.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and consequently guarantee to contribute £1 in the event of a winding up.

The charity is a single organisation.

The trustees report was approved by the Board of Trustees.

Mr A C M Weekes
TRUSTEES

12 November 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NIGHT SKY FOUNDATION

I report to the trustees on my examination of the financial statements of Night Sky Foundation (the charity) for the year ended 31 March 2024.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

Marcus J Rose FCA, CTA
JW Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

Dated: 12 November 2024

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
INCOME FROM:			
Donations and legacies	**2**	**66,376**	47,367
Investments	**3**	**2**	8
TOTAL INCOME		**66,378**	47,375
EXPENDITURE ON:			
Charitable activities	**4**	**68,823**	45,587
TOTAL EXPENDITURE		**68,823**	45,587
NET INCOME/(EXPENDITURE) AND MOVEMENT IN FUNDS		**(2,445)**	1,788
RECONCILIATION OF FUNDS:			
Fund balances at 1 April 2023		**1,788**	-
FUND BALANCES AT 31 MARCH 2024		**(657)**	1,788

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NIGHT SKY FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
CURRENT ASSETS					
Cash at bank and in hand		**843**		3,288	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	**10**	**(1,500)**		(1,500)	
NET CURRENT (LIABILITIES)/ASSETS			**(657)**		1,788
THE FUNDS OF THE CHARITY					
Unrestricted funds	**11**		**(657)**		1,788
			(657)		1,788

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 12 November 2024

Mr A C M Weekes
TRUSTEES

Company registration number 14327887 (England and Wales)

1 ACCOUNTING POLICIES

CHARITY INFORMATION

Night Sky Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit B Rubery House, The Avenue, Rubery, Birmingham, West Midlands, B45 9AL.

1.1 REPORTING PERIOD

FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

The accounting period for the entity is from the 1 April 2023 to the 31 March 2024.

1.2 ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 GOING CONCERN

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 CHARITABLE FUNDS

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 INCOME

Income is recognised 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 ACCOUNTING POLICIES (Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 £
Donations	**66,376**

3 INCOME FROM INVESTMENTS

	Unrestricted funds 2024 £
Interest receivable	**2**

4 EXPENDITURE ON CHARITABLE ACTIVITIES

	Expenditure 2024 £	Expenditure 2023 £
DIRECT COSTS		
Grant funding of activities (see note 5)	**66,631**	40,467
SHARE OF SUPPORT AND GOVERNANCE COSTS (SEE NOTE 6)		
Support	**692**	204
Governance	**1,500**	4,916
	68,823	45,587
ANALYSIS BY FUND		
Unrestricted funds	**68,823**	45,587

5 GRANTS PAYABLE

	Expenditure 2024 £	Expenditure 2023 £
Grants to institutions:		
Bristol Association for Neighbourhood Daycare	-	1,046
Make Them Smile	**20,835**	2,596
Lightyear Foundation	**9,911**	3,740
Microphtalmia, Anophthalmia & Coloboma Support	-	8,056
Able Kidz	-	2,029
The Turing Trust	**20,000**	20,000
Flamingo Chicks	-	3,000
Spectrum Days	**5,120**	-
Crackerjacks Childrens Trust	**1,900**	-
The John Egging Trust	**8,865**	-
	66,631	40,467

6 SUPPORT COSTS ALLOCATED TO ACTIVITIES

	Expenditure 2024 £	Expenditure 2023 £
Insurance	**96**	29
Bank charges	**489**	140
Sundry expenses	**107**	35
Governance	**1,500**	4,916
	2,192	5,120

GOVERNANCE COSTS COMPRISE:	2024 £	2023 £
Legal and professional	-	3,416
Accountancy	**1,500**	1,500
	1,500	4,916

7 TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 EMPLOYEES

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	3	3

There were no employees whose annual remuneration was more than £60,000.

9 TAXATION

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	**1,500**	1,500

11 UNRESTRICTED FUNDS

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	**1,788**	**66,378**	**(68,823)**	**(657)**

PREVIOUS PERIOD:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	-	47,375	(45,587)	1,788

12 RELATED PARTY TRANSACTIONS

TRANSACTIONS WITH RELATED PARTIES

During the period the charity entered into the following transaction with related parties:

ICANDI APPS LIMITED

In the period the company received donations of £66,376 (Mr A C M Weekes is a director and shareholder of iCandi Apps Limited).

At the 31 March 2024 no amounts were outstanding between the related parties.

Accounts

Charity registration number 1200543

Company registration number 14327887 (England and Wales)

NIGHT SKY FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES	Doctor A G Gunn	(Appointed 31 August 2022)
	Mr C Johnston	(Appointed 31 August 2022)
	Mr A C M Weekes	(Appointed 31 August 2022)
CHARITY NUMBER	1200543	
COMPANY NUMBER	14327887	
REGISTERED OFFICE	Unit B Rubery House The Avenue Rubery Birmingham West Midlands B45 9AL	
INDEPENDENT EXAMINER	JW Hinks LLP Chartered Accountants 19 Highfield Road Edgbaston Birmingham B15 3BH	
BANKERS	Coutts & Co 440 Strand London WC2R 0QS	

CONTENTS

The trustees present their annual report and financial statements for the Period ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

To advance such charitable purposes for the public benefit as the trustees see fit from time to time, In particular, but not limited to advancing education by making grants and supplying and giving access to technology to support the provision of and access to education.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ACHIEVEMENTS AND PERFORMANCE

Significant activities and achievements against objectives

During the period the Trustees have continued to receive income and make charitable donations to a variety of causes.

Undistributed funds are held for projects currently under consideration by the Trustees.

FINANCIAL REVIEW

The Statement of Financial Activities for the period ended 31 March 2023 shows incoming resources totaling £47,367 and resources expended of £45,587. The reserves of the charity at the 31 March 2023 was £1,788.

The current level of funding is adequate to support the continuation of the Charity's existing activities.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the Period.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee and does not have a share capital, the extent of the liability of each member on winding up is limited to £1.

The charity is controlled by its governing documents and constitutes a company limited by guarantee as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the Period and up to the date of signature of the financial statements were:

Doctor A G Gunn	(Appointed 31 August 2022)
Mr C Johnston	(Appointed 31 August 2022)
Mr A C M Weekes	(Appointed 31 August 2022)

Recruitment and appointment of trustees

Trustees are recruited as a need arises.

Trustees will served for a term of three years and then will be able to hold themselves for re-election after this period.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and consequently guarantee to contribute £1 in the event of a winding up.

The charity is a single organisation.

The trustees report was approved by the Board of Trustees.

Mr A C M Weekes
TRUSTEES

18 December 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NIGHT SKY FOUNDATION

I report to the trustees on my examination of the financial statements of Night Sky Foundation (the charity) for the Period ended 31 March 2023.

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Marcus J Rose FCA, CTA
JW Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

Dated: 18 December 2023

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £
INCOME FROM:		
Donations and legacies	2	47,367
Investments	3	8
TOTAL INCOME		47,375
Charitable activities	4	45,587
NET INCOME AND MOVEMENT IN FUNDS		1,788
RECONCILIATION OF FUNDS:		
Fund balances at 31 August 2022		-
FUND BALANCES AT 31 MARCH 2023		1,788

The statement of financial activities includes all gains and losses recognised in the Period. All income and expenditure derive from continuing activities.

NIGHT SKY FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£
CURRENT ASSETS			
Cash at bank and in hand		3,288	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	10	1,500	
Net current assets			1,788
THE FUNDS OF THE CHARITY			
Unrestricted funds			1,788
			1,788

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the Period ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the Period in question in accordance with section 476.

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

The financial statements were approved by the trustees on 18 December 2023

Mr A C M Weekes
TRUSTEE

Company registration number 14327887 (England and Wales)

1 ACCOUNTING POLICIES

CHARITY INFORMATION

Night Sky Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit B Rubery House, The Avenue, Rubery, Birmingham, West Midlands, B45 9AL.

1.1 REPORTING PERIOD

FRS 102 3.10 An entity shall present a complete set of financial statements (including comparative information as set out in paragraph 3.14) at least annually. When the end of an entity's reporting period changes and the annual financial statements are presented for a period longer or shorter than one year, the entity shall disclose the following: (a) that fact; (b) the reason for using a longer or shorter period; and (c) the fact that comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

The accounting period for the entity is from the 31 August 2022 to the 31 March 2023 and the period has been shortened as the trustees believe that this date is a more appropriate date for reporting.

1.2 ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.3 GOING CONCERN

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 CHARITABLE FUNDS

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 INCOME

Income is recognised 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 ACCOUNTING POLICIES (Continued)

1.6 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £
Donations	**47,367**

3 INCOME FROM INVESTMENTS

	Unrestricted funds 2023 £
Interest receivable	8

4 EXPENDITURE ON CHARITABLE ACTIVITIES

	Expenditure 2023 £
DIRECT COSTS	
Grant funding of activities (see note 5)	40,467
SHARE OF SUPPORT AND GOVERNANCE COSTS (SEE NOTE 6)	
Support	204
Governance	4,916
	45,587
ANALYSIS BY FUND	
Unrestricted funds	45,587

5 GRANTS PAYABLE

	Expenditure 2023 £
Grants to institutions (7 grants):	
Bristol Association for Neighbourhood Daycare	1,046
To Make Them Smile	2,596
Lightyear Foundation	3,740
Microphtalmia, Anophthalmia & Coloboma Support	8,056
Able Kidz	2,029
The Turing Trust	20,000
Flamingo Chicks	3,000
	40,467

6 SUPPORT COSTS ALLOCATED TO ACTIVITIES

	Expenditure 2023 £
Insurance	29
Bank Charges	140
Sundry expenses	35
Governance	4,916
	5,120

GOVERNANCE COSTS COMPRISE:	2023 £
Legal and professional	3,416
Accountancy	1,500
	4,916

7 TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the Period.

8 EMPLOYEES

The average monthly number of employees during the Period was:

	2023 Number
	3

There were no employees whose annual remuneration was more than £60,000.

9 TAXATION

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £
Accruals and deferred income	1,500

11 UNRESTRICTED FUNDS

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 31 August 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	-	47,375	(45,587)	1,788

12 RELATED PARTY TRANSACTIONS

TRANSACTIONS WITH RELATED PARTIES

During the period the charity entered into the following transaction with related parties:

ICANDI APPS LIMITED

In the period the company received donations of £40,242 (Mr A C M Weekes is a director and shareholder of iCandi Apps Limited).

At the 31 March 2023 no amounts were outstanding between the related parties.