

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

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

Night Sky Foundation

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 on19-10-2025..... 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

		31.3.25	31.3.24
		Unrestricted	Total
		fund	funds
	Notes	£	£
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)		<u>(1,029)</u>	<u>(657)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(1,029)</u>	<u>(657)</u>
NET ASSETS/(LIABILITIES)		<u><u>(1,029)</u></u>	<u><u>(657)</u></u>
FUNDS	6		
Unrestricted funds		<u>(1,029)</u>	<u>(657)</u>
TOTAL FUNDS		<u><u>(1,029)</u></u>	<u><u>(657)</u></u>

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

Night Sky Foundation

Notes to the Financial Statements for the Year Ended 31 March 2025

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
	<u> </u>	<u> </u>

Night Sky Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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	<u>66,378</u>
 EXPENDITURE ON	
Charitable activities	
General activities	<u>68,823</u>
 NET INCOME/(EXPENDITURE)	 (2,445)
 RECONCILIATION OF FUNDS	
Total funds brought forward	1,788
 TOTAL FUNDS CARRIED FORWARD	 <u><u>(657)</u></u>

Night Sky Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Accrued expenses	<u>1,241</u>	<u>1,500</u>

6. MOVEMENT IN FUNDS

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

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)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>37,111</u>	<u>(37,483)</u>	<u>(372)</u>

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)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>1,788</u>	<u>(2,445)</u>	<u>(657)</u>

Night Sky Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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	<u>66,378</u>	<u>(68,823)</u>	<u>(2,445)</u>

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	<u>1,788</u>	<u>(2,817)</u>	<u>(1,029)</u>

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

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

Night Sky Foundation

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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