

Highlands Astronomical Society

Unaudited Statement of Receipts and Payments

1 March 2008

Charity Number SC037209

Office Bearers and Advisors

Scottish charity number SC037209

Trustees (and members of the committee)

John Gilmour	Chairman
Eric Walker	Temporary secretary (appointed September 2007)
Pat Escott	Treasurer
Pauline MacRae	Secretary (during August 2007)
Pat Williams	Secretary (resigned July 2007)
Arthur Milnes	
Simon Urry	

Independent examiner

Neil Johnstone FCCA

Bankers

Bank of Scotland
2-6 Eastgate
Inverness
IV2 3NA

Contact address

c/o 'Islay'
3 Beinn View
Conon Bridge
IV7 8DG

Trustees' annual report

The trustees present their report and receipts and payment account for the period ended 1 March 2008.

Origins

The Society was formed in 1993 as the Inverness Astronomical Society, merging the next year with the Moray Astronomical Society to form the present Society. A formal constitution was drafted in 1996.

It meets on a monthly basis in Inverness, Scotland.

Governing document

The Society is a charitable unincorporated society and the purposes and administration arrangements are set out in our constitution.

Objects

The Highlands Astronomical Society exists to promote and extend the awareness of, interest in, and enjoyment of astronomy within a friendly and stimulating environment, hosting educational, practical and social activities in the local area, accessible to all ages and levels of knowledge.

The Society seeks to achieve its aims through a varied programme of meetings, activities and events, including talks, exhibitions, observing sessions open to the public and social events. The Highlands Astronomical Society also aims to contribute to worthwhile observational data to national and international astronomical organisations.

Astronomy is one of the few remaining sciences where valuable contributions and discoveries are still being made by amateurs. These facts are recognised and actively encouraged by professional astronomers and scientists.

The Society also maintains a website at www.spacegazer.com

Trustees

The trustees during the year were as listed on page 1. Any new appointments as trustee are made following approaches to suitably qualified people who then agree to accept appointment. New trustees are given the Office of the Scottish Charity Regulator pamphlet, Guidance for Charity Trustees to ensure that they are aware of their responsibilities.

The Office Bearers are appointed or reappointed by the members at our annual general meeting which is held in April each year. The Committee members are appointed by the Office Bearers when required.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the trust, and are satisfied that systems are in place to mitigate such risks.

Reserves

The trustees consider that the Society should aim to have unrestricted funds at any one time of at least £1,000.

Report

Activities and achievements

New observatory

Commencement of the construction of our new observatory began later than planned due to an escalation in costs. However we have now successfully raised almost all of the estimated £70,000 - £75,000 total project costs and construction finally started on 14 January 2008. At the time of writing, the building

Trustees' annual report

works are progressing rapidly and we estimate that the building should be fully functional by late April or thereabouts. We are indebted to many grant funding bodies, local businesses and many of our members for contributing the funds to make this ambitious project possible. We are also most grateful to the National Trust for Scotland for allowing us to locate the observatory on their property at Culloden Battlefield.

The new observatory will be officially opened by Professor John Brown, Astronomer Royal for Scotland (on a date yet to finalised) and will house a fully computerised Meade LX200R 14" catadioptric telescope within a Pulsar 9 foot motorised dome. The adjacent control room will have disabled facilities including a lavatory and electronic equipment to allow remote viewing of telescopic images on computer screens. We are all excited about the new observatory and are looking forward to the official opening in the spring of 2008.

Weather permitting, we will open the observatory to the public on Friday evenings between the months of October and March. We shall also be organising an open day in the Eastgate Centre, Inverness to promote the opening and distribute professionally printed promotional leaflets in the area so that the local community is fully aware of the existence of this important new facility.

In recognition of his architectural services in construction of the new observatory, we conferred life membership of the society on Rob Nuttall.

The Previous Observatory

The previous observatory was sold off during the year for a nominal amount to help with raising funds for the new observatory being built at Culloden.

Internet Website

The number of visitors to our website has been successfully maintained at very high levels, - in the region of 20,000 each month. To help offset maintenance costs and to raise money for the Society, we now carry Google Ads and offer advertising to local businesses.

Inverness Courier Articles

Articles are still written for the Inverness Courier once a month and regular contributors include Maarten de Vries, Antony McEwan, Pauline Macrae and Rhona Fraser. We encourage other members to contribute articles.

The Monthly Newsletter

This is still written in an enthusiastic way by Antony McEwan, and sent by e-mail or conventional mail to those who miss a meeting.

External Educational Activities

Eric Walker, Simon Urry and Pauline Macrae have again all given talks to schools, Scouts, Brownies and a couple of clubs, including SIGMA. Our website, the local newspaper and word of mouth all help us to achieve our goals of educating in the field of Astronomy.

The Society Meetings etc

We meet once a month in the Green House, Inshes, Inverness for a talk either by one of our members or by an outside speaker. We have been lucky enough to have had six guest speakers during the course of this year. The talk tends to be followed by a discussion, a beginner's group, an equipment group or a demonstration of planetarium software indicating the highlights visible in the night sky for the coming month.

Trustees' annual report

We have had several public events during the year. During July, we participated with a display stand at the Inverness Highland Games in Bught Park, Inverness. In September we had our regularly successful annual open day in the Eastgate Centre Inverness. For the latter we had a display of posters and telescopes, a large screen TV from a local shop to display space related DVDs and a laptop computer for public demonstration of astronomical software. As well as that we held a prize draw and distributed plenty of literature regarding the activities of the society. This was followed by a successful observing session at Culloden in the evening, with several potential new members being persuaded to come along and take part following a visit to our stand in the new Eastgate.

The first Highland Science Festival took place in November 2007 with lectures being given at various venues across the Highlands. This was put together once again by one of our members Maarten de Vries together with Howie Firth of the BA. The event was very successful with astronomy related talks being given by Maarten and by Pauline Macrae. The festival was concluded by an excellent lecture in Nairn by Dr John Zarnecki who delighted us all with a fascinating talk on his involvement with the recent NASA/ESA Cassini Huygens mission to Saturn and Titan.

Tim Schroder, Bill Leslie, Pauline Macrae, Marion Porteus, Donald Boyd and I have all taken part in Dark Sky Scotland events. This scheme, supported by the Scottish Government, Glasgow Science Centre and the Royal Observatory Edinburgh is concerned with publicly promoting the benefits provided by the dark skies of Scotland in studying astronomy.

In January, we took part in the making of a Gaelic TV programme on astronomy past and present in the Highlands which was a follow-up to the pilot programme that we were involved with last year. A number of members were interviewed during a star party and the programme should be televised towards the end of 2008 on STV.

Also in January we conducted a detailed survey to determine what our members want for the future from our society. Following on from this we expect a number of new activities to develop over the course of the coming year including astronomy related trips and outings. We also plan to set up a separate subgroup for children as well as a new telescope club.

Financial results

The Society has had a successful year raising over £45,000 in donations towards the cost of the new observatory. Net receipts for the year on the unrestricted fund was £1,281 (2007 – net expenses of £149) and on the restricted funds were £24,210 (2007 - £12,069), total net receipts of £25,491 (2007 - £11,920). This was after expenditure on fixed assets of £23,695 in the year. Next year will see the completion of the new observatory which will result in the Society recording a large level of net expenditure in that year.

On behalf of the trustees
John Gilmour, Chairman Pat Escott, Treasurer

Date 25 March 2008

Independent Examiner's report to the trustees on the unaudited Statement of Receipts and Payments of the Highlands Astronomical Society for the period ended 1 March 2008

In accordance with your instructions, I have examined the receipts and payments account of the Highlands Astronomical Society for the period ended 1 March 2008 which comprises the Statements of Receipts and Payments, the Statement of Balances and the related notes 1 to 5 from the accounting records and information and explanations you have given to me.

Respective responsibilities of trustees and independent examiner

The charities trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply.

It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Neil Johnstone FCCA
Independent Examiner
Inverness

25 March 2008

Statements of receipts and payments

for the period from 15 March 2007 to 1 March 2008

Highlands Astronomical Society – unrestricted funds

	2008 (50 weeks) £	2007 (52 weeks) £
Income		
Membership subscriptions	1,325	1,457
Gift Aid refund including interest	964	-
Donations	10	68
Fundraising	437	533
Bank interest	30	20
Sundries	64	75
Observatory	-	315
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Total receipts	2,830	2,468
Expenses		
Fundraising expenses	60	39
Venue costs	794	971
F.A.S.	97	93
Speakers' expenses	34	85
Presents to non members for assistance	120	72
Stationery and postage	85	165
Sundries	78	77
Project	40	-
Equipment	241	-
Observatory	-	1,115
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Total expenditure	1,549	2,617
	<hr/>	<hr/>
Net receipts/(expenses) for the period	1,281	(149)
Fund balance brought forward	1,750	1,899
	<hr/>	<hr/>
Fund balance carried forward	3,031	1,750
	<hr/> <hr/>	<hr/> <hr/>
Governance costs		
Included above are governance costs of:		
Independent Examiner's costs	20	-
AGM expenses	18	-
	<hr/>	<hr/>
	38	-
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Statements of receipts and payments

for the period from 15 March 2007 to 1 March 2008

Restricted funds

SAG Highland

	2008 (50 weeks)	2007 (52 weeks)
<i>Note</i>	£	£
Expenses		
Sundries	-	40
	-----	-----
Net receipts/(expenses) for year	-	(40)
Fund balance brought forward	4	44
	-----	-----
Fund balance carried forward	4	4
	=====	=====

HAS Observatory Fund

	2008 (50 weeks)	2007 (52 weeks)
	£	£
Income		
Donations and grant assistance	5 45,664	11,364
Plaques	488	362
Raffles	465	350
Bank interest	389	33
Fundraising	697	-
	-----	-----
Total receipts	47,703	12,109
	-----	-----
Expenses		
Site/building	8,290	-
Equipment	15,164	-
Sundries	39	-
	-----	-----
Total payments	23,493	-
	-----	-----
Net receipts/(expenses) for year	24,210	12,109
Fund balance brought forward	12,109	-
	-----	-----
Fund balance carried forward	36,319	12,109
	=====	=====
	-----	-----
Total restricted funds	36,323	12,113
	=====	=====

Statement of balances

as at 1 March 2008

	01/03/08	15/03/07
	£	£
Cash at bank and in hand		
Cash at bank - Highlands Astronomical Society	1,081	1,730
- SAG Highland	4	4
- HAS Observatory Fund	38,249	12,109
Cash on hand	20	20
Closing balances	<u>39,354</u>	<u>13,863</u>
Reserves		
Unrestricted funds – page 6	3,031	1,750
Restricted funds – page 7	36,323	12,113
Closing balances	<u>39,354</u>	<u>13,863</u>
Assets		
Observatory under construction	8,290	-
Astronomical equipment	18,405	5,740
	<u>26,695</u>	<u>5,740</u>

Approved on behalf of the trustees

Pat Escott

John Gilmour

Date 25 March 2008

Notes to the accounts

for the period ended 1 March 2008

1. Accounting policies

Reserves

Unrestricted funds may be applied to any purposes as decided on by the trustees, so long as these are within the objects of the charity.

Restricted funds must be applied only to the purposes specified by the donor.

Income and expenditure

Income and expenditure is recognised at the time of receipt or payment.

2. Nature of funds

The Highlands Astronomical Society Fund is a general purpose fund into which all the ongoing income is placed and the operating costs of the Society are met.

The SAG Highland Fund was set up to raise funds for The Scottish Astronomy Group which is currently in abeyance.

The HAS Observatory Fund was set up to raise funds for the planning and construction of the new observatory currently being built at Culloden, Inverness.

3. Trustees' remuneration

No trustee receives any remuneration for their services.

4. Reserves

The society's unrestricted funds are the Highlands Astronomical Society receipts and payments account. All other funds are restricted.

5. Donations and grant assistance received

	2008 (50 weeks) £	2007 (52 weeks) £
<i>HAS Observatory Fund</i>		
Highland Council	22,469	-
National Lottery Fund	-	9,893
HIE (Inverness and East Highland)	5,819	-
The Robertson Trust	5,000	-
The Co-operative Membership	4,850	-
Inverness Common Good Fund	3,000	-
Diageo	1,970	-
Scottish Community Foundation – Lifescan Scotland	750	-
Momentum Business Systems	300	-
Science Festival	250	-
Broadband Strategies Ltd	200	-
The Royal Bank of Scotland	100	-
Scottish Television	100	-
Sigma	50	-
Going Nova	50	-
Other miscellaneous donations	756	1,471
Total receipts	45,664	11,364