



HIGHLANDS ASTRONOMICAL SOCIETY

Unaudited Statement of Receipts and Payments

28 February 2015

Charity Number: SC037209

Highlands Astronomical Society

Office Bearers and Advisors

Scottish charity number SC037209

Trustees (and members of the committee)

Arthur Milnes - Chairman
Liz Grafton - Secretary
Ronnie Fraser - Treasurer
Pat Escott - Vice Chairman
Barbara Cohen
Philip Cohen
Rhona Fraser
Gerry Gaitens (ex-officio - Observatory Manager)
Paul Jenkins
Pauline Macrae
Antony McEwan
Maarten de Vries (until 10 Feb 2015)

Independent Examiner

Neil Johnstone FCCA

Bankers

Bank of Scotland
2-6 Eastgate
Inverness
IV2 3NA

Contact Address

14 Ruthven Road
Inverness
IV2 4EJ

Highlands Astronomical Society

Trustees' annual report

The trustees present their report and receipts and payments account for the year ended 28 February 2015.

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 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. Where shown some also held the title 'Office Bearer'. 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, and are asked to sign as having read them.

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. The trustees do not receive any remuneration for their services.

Highlands Astronomical Society

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. The Treasurer attended a "Meet the Regulator" event in October to gain further insight into OSCR's accounting requirements.

Reserves

The Society aims to have unrestricted funds at any one time of at least £1, 500.

Activities and achievements

The JSL Observatory

The JSL Observatory houses a fully computerised Meade 14" catadioptric telescope within a Pulsar 9 foot dome. The adjacent observing station has disabled facilities including a lavatory, and electronic equipment to allow the remote viewing of telescope images on computer screens. In addition the facility houses the Society's library, and has facilities to allow us to hold meetings there. We are also most grateful to the National Trust for Scotland for allowing us to locate the observatory on their property at the Culloden Battlefield.

Since the opening of the observatory in 2008 we have found that interest in the society has been sustained at high levels. We have articles published monthly in the Inverness Courier, and we have taken part in the BBC's "Stargazing Live" initiatives. In addition we receive regular requests for visits to the observatory from various organisations such as the local cub scouts and girl guides. Visits by local schools are a particular feature as astronomy features in the curriculum.

As part of our outreach activities, on two Fridays a month (those where moon-shine is not an issue) we open the Observatory for public viewing. The sessions are advertised on our website and they have proven very popular. On the following Saturdays we hold member-and-guest sessions. During the Summer months we hold Solar Saturdays using our Lunt telescope to view the Sun in Hydrogen Alpha light. We have had persistent poor weather during this year and visitor numbers have therefore been lower, however we have had over 80 individual visitors to our dome, and 11 youth groups.

This year we were accredited with a more accurate measurement of asteroid Philomela, by timing its occultation of a star on video.

Highland Council (Ward 20) kindly gave us a 50% grant towards a replacement computerised mount. The original LX200 mount was becoming unreliable, and was not really suitable for high definition photography. Using a second grant from Lifescan, Gerry purchased a new computerised EQ3 mount which will be very useful when hosting visitors at the Observatory, offering alternate views using our smaller telescopes. In addition to our substantial library, we can also offer five pairs of 10 x 50 binoculars which are available for loan to society members. We also have a Skywatcher MAK90 telescope, a 6" Smith-Newtonian and a 3" refractor telescope which are available for loan. We have a 12-inch Dobsonian telescope, which is too large to lend out, and a Lunt solar telescope, which is too precious to lend out.

Highlands Astronomical Society

We have established an automated telephone contact list for use in alerting our members when phenomena such as aurorae or noctilucent cloud become visible in our skies.

We have also been active in campaigning against the development of 16 houses on the edge of Culloden Battlefield, and another 2 in it, which threatened our dark skies. Actions included speaking to local councillors, whom we have invited to visit the observatory, contacting the Scottish Planning Reporter's office, hosting a link on our website to a petition against these developments, and seeking support from all Scottish Astronomical Societies. We are now a 'community consultant' to Highland Council.

Internet and Website

The number of visitors to our website has been maintained at high levels. We have a broadband connection at the Observatory which allows updating of weather reports and satellite and comet locations. We have designated a committee member to keep the website up to date, and have set up reciprocal links with SIGMA, Moray's Astronomical Society's website.

Inverness Courier Articles/ the Media

Articles are written for the Inverness Courier once a month and regular contributors include Pauline Macrae, Michael Marett-Crosby, James McTaggart, Gordon McKenna, Pat Williams and Paul Jenkins. We encourage other members to contribute articles.

In September, our Chairman was interviewed on local radio.

The Monthly Newsletter, Observing Sheet (Highland Skies) and Stargazey Pie

These are written in a knowledgeable and enthusiastic way by Antony McEwan and Pauline Macrae, and are sent by e-mail or conventional mail to those who miss a meeting or live too far away.

External Educational Activities

We have given and have an ongoing programme of public lectures to local clubs and other local societies and organisations promoting astronomy, the Society and its facilities. This year we have visited on seven occasions to talk to schools and to five youth groups, and lectured to 2 special interest groups.

We meet once a month in the Smithton-Culloden Free Church, and guests are very welcome at our meetings. We have been lucky enough to have had knowledgeable and entertaining guest speakers during the course of the year, and a number of members also gave excellent talks. Each talk is preceded by a youngsters' group ("Youngstars"), and is followed by a discussion, and by break-out sessions on equipment, constellations, etc. The Youngstars sessions are run by Pauline Macrae. During the year we continued a series of "beginners" break-out groups which aim to cover the basics for those new to astronomy.

Once again some members were able to attend the annual 'Astrofest' in London where they heard the latest and up-to-date astronomical information, and some attended the Orkney Science Festival. We are also providing advice to a group in Strathglass who hope to set up an observatory. In November we held our 20th anniversary dinner. 32 members and partners attended the dinner and all agreed that it was a great success. We had a very erudite and entertaining guest speaker.

Highlands Astronomical Society

We have had several public events during the year.

In January we again took a stall at the Eastgate Shopping Centre and had our regular and successful annual open day; again we had a substantial promotional and educational display of space and astronomy related items and we distributed literature regarding the activities of the Society.

In September, as part of the annual 'Open Doors' scheme sponsored by The Highland Council, we welcomed visitors to our observatory at Culloden. As usual we were flooded with interested visitors, many visiting an observatory for the first time.

In July, in cooperation with Highland Council, we hosted a well attended public talk in the Town House, Inverness. The subject was the first man on the moon.

Fund raising activities.

We have hosted a number of party visits at the observatory over the course of the year as well as the Open Doors event, and gained useful funds in donations on each occasion. As usual Arthur Milnes has done a sterling job promoting our monthly raffle at the Society meetings, raising £616 over the year.

Membership

The Society's membership has remained buoyant this year. Members have joined and left as usual, but overall we reached a membership level of 102 members.

Other Astronomical Societies

Acting in a private capacity, one of our members contributed an astronomy related talk to the Orkney International Science Festival in Kirkwall. We have also maintained close links with our fellow amateur astronomers at the adjacent societies, SIGMA in Elgin and Caithness Astronomy Group and we maintain our "twinning" relationship with the Dunedin astronomical society in New Zealand.

Governance

We have in use a child protection policy that reflects current Scottish legislation.

Monthly bank statements are scrutinised and initialled by the Chairman and the Secretary. The Society has three approved cheque signatories, with any two of the three to sign (as long as the cheque is not made out to one of them).

We have scrutinised the roles and responsibilities of trustees so that tasks are allocated as fairly as possible, undertaken record management and archiving, and carried out long term forward planning for major equipment replacement.

Highlands Astronomical Society

Closing Remarks

Finally, the Chairman would like to express his sincere thanks to all of the Society Committee for their invaluable support. His job throughout the reporting year could not have been done without the support of Pat, Liz, Ronnie, Antony, Barbara, Gerry, Maarten, Paul, Pauline, Philip and Rhona. As well as the committee, of course, he must also acknowledge the support of the members – particularly Marian, Christine and Pat - again this is very gratefully acknowledged and remembered.

Financial results

The Society has had a successful year financially; we have maintained our liquidity and a satisfactory level of reserves throughout. During the year we invested in the purchase of further equipment including a second hand EQ3 driven mount, a grant aided computerised EQ3 mount and a grant aided computerised EQ8 mount for our 14" telescope.

All of the funds were unrestricted, and therefore free to use at the discretion of the Committee.

Subscriptions remained as last year and the net income for the year, excluding the net cost of grant aided capital equipment, amounted to £104, rather than the small reduction intended. The net cost to the Society of the purchase of grant aided capital equipment was £1,407, leaving the net reduction in funds for the year at £1,303 (2014 - £10). Total cash reserves of the Society at the end of the year stood at £3,143 (2014 - £4,446). This does not include the assets owned by the Society, which have a value of approximately £82,000.

On behalf of the trustees

Arthur Milnes, Chairman

Ronnie Fraser, Treasurer

Date: 03 April 2015

Independent Examiner's report to the trustees on the unaudited Statement of Receipts and Payments of the Highlands Astronomical Society for the year ended 28 February 2015

In accordance with your instructions, I have examined the receipts and payments account of the Highlands Astronomical Society for the period ended 28 February 2015 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 charity's 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) (d) 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
Barony House
Stoneyfield Business Park
Inverness, IV2 7PA

6 April 2015

Highlands Astronomical Society

Statements of receipts and payments for the year ended 28 February 2015

Highlands Astronomical Society – unrestricted funds

	<i>Note</i>	2015 £	2014 £
<i>Income</i>			
Membership subscriptions		1,412	1,493
Email subscriptions		30	50
Gift Aid refund (including interest)		344	323
Donations	5	146	194
Grant Aid	5	1,589	0
Fundraising		203	848
Outreach Income		300	0
Raffle		616	570
Bank interest		0	0
Sundry Income		197	159
HAS Events and Outings		800	774
Total Receipts		5,637	4,411
<i>Expenses</i>			
Fundraising expenses		0	0
Venue costs		880	685
Highland Council insurance		458	432
Observatory ground rent		120	120
Observatory maintenance		39	64
Observatory electricity		138	222
Observatory phone		195	187
Observatory equipment		254	623
Grant Aided equipment		2,996	0
Speakers' expenses		449	880
Secretarial		98	77
Outreach Costs		123	0
Sundry Costs		217	246
HAS Events and outings		973	885
Total expenditure		6,940	4,421
<i>Net expenditure for the period</i>		-1303	-10
Fund balance brought forward		4,446	4,456
<i>Fund balance carried forward</i>		3,143	4,446
<i>Governance costs</i>			
Included above are governance costs of:			
Independent Examiner's costs		30	30

Statement of balances

As at 28 February 2015

	2015	2014
	£	£
<i>Cash at bank and in hand</i>		
Cash at bank – Highlands Astronomical Society	3,092	4,401
Cash on hand	<u>51</u>	<u>45</u>
<i>Closing balances</i>	3,143	4,446
 <i>Reserves</i>		
Unrestricted funds	<u>3,143</u>	<u>4,446</u>
<i>Closing balances</i>	3,143	4,446
 <i>Assets</i>		
Observatory at estimated market value	62,000	65,000
Astronomical equipment at estimated market value	18,845	22,844
Computing equipment at estimated market value	<u>1,000</u>	<u>1,900</u>
	81,845	89,744

Approved on behalf of the trustees by the treasurer and authorised for issue on 3 April 2015.

Ronnie Fraser

Liz Grafton

Notes to the accounts

for the year ended 28 February 2015

1. Accounting policies

Reserves

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

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.

3. Trustees' and other remuneration

No trustee receives any remuneration for their services. The Society has no paid employees.

4. Reserves

The Society has a policy of holding a reserve of £1,500 against unforeseen eventualities.

5. Donations and grant assistance received

	<i>2015</i>	<i>2014</i>
	£	£
Lifescan Ltd	335	0
Highland Council Ward 20 Fund	1,254	0
Other miscellaneous donations	<u>146</u>	<u>194</u>
Total	<u><u>1,735</u></u>	<u><u>194</u></u>