



HIGHLANDS ASTRONOMICAL SOCIETY

Unaudited Statement of Receipts and Payments

29 February 2016

Charity Number: SC037209

Office Bearers and Advisors

Scottish charity number SC037209

Trustees (and members of the committee)

Arthur Milnes - Chairman
Rhona Fraser - Secretary (from 21 July 2015)
Ronnie Fraser - Treasurer
Pat Escott - Vice Chairman
Gerry Gaitens (ex-officio - Observatory Manager)
Paul Jenkins
Pauline Macrae
James Hitchmough (from 12 May 2015)
Eric Tottman-Trayner (from 10 November 2015)

Liz Grafton - Secretary (until 21 July 2015)
Antony McEwan (until 14 April 2015)
Barbara Cohen (until 12 August 2015)
Philip Cohen (until 12 August 2015)

Independent Examiner

Neil Johnstone FCCA
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Inverness
IV2 3TA

Bankers

Bank of Scotland
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Trustees' Annual Report

The trustees present their report and receipts and payments account for the year ended 29 February 2016.

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.

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 aims to promote and extend the awareness of, and interest in all branches of astronomy and cosmology. This within a friendly and stimulating environment, hosting educational, practical and social activities in the Highlands of Scotland, 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.

Trustees

The trustees during the year were as listed on page 2. 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's booklet 'Guidance for Charity Trustees' to ensure that they are aware of their responsibilities, and are asked to sign as having read it.

The Office Bearers are appointed or reappointed by the members at our annual general meeting which is held in April each year. Committee members are appointed by the Office Bearers when required. The trustees do not receive any remuneration for their services.

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

The JSL Observatory

The JSL Observatory houses a fully computerised Meade 14" catadioptric telescope within a Pulsar 9 foot dome. The main telescope supports an 80mm refracting telescope suitable for astrophotography. The adjacent observing station has disabled facilities including a lavatory, and electronic equipment to allow the remote viewing of telescope images on computer screens. It also houses the Society's library, and has room to allow us to hold small meetings. We also have a computerised EQ3 mount which is useful when hosting visitors at the observatory, offering alternate views using our smaller telescopes, a Skywatcher MAK90, a 6" Smith-Newtonian and a 3" refractor telescope. We can also offer five pairs of 10 x 50 binoculars which are available for loan to society members and visitors. 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. We are most grateful to the National Trust for Scotland for allowing us to locate the observatory on their property at the Culloden Battlefield.

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

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

Activities and Achievements

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 take part in the BBC's "Stargazing Live" initiatives. We often receive requests for visits to the observatory from organisations such as the local cub scouts and girl guides. Visits by local schools are also arranged as astronomy features in the curriculum. This year the observatory has been visited by schools on two occasions and by youth groups on five more.

As part of our outreach activities, on two Fridays a month (those without moon-shine during the evening) we open the observatory for public viewing. These sessions are advertised on our website and are very popular. On the following Saturdays we hold member-and-guest sessions. In the Summer months, we hold Solar Saturdays (or Sundays) using our Lunt telescope to view the Sun in Hydrogen Alpha light, if it is visible. All visitors are offered an explanatory 'tour of the skies' using planetarium software and a short talk referring to whatever is visible through our main (or other) telescope.

We have opened the observatory for several special events this year. In March we opened for the partial Solar eclipse, when BBC Scotland, local radio, and the Press and Journal were in attendance. In September we participated in Highland Council's 'Doors Open' initiative and in August and December we held late night sessions to view the Perseid and Geminid meteor showers. We also had three early evening sessions during and after the BBC's 'Stargazing Live' in January.

Once again this year, our location was suitable for us to confirm further measurements by occultation of star by an asteroid. However we were thwarted by weather on this occasion.

In spite of persistent poor weather during this year, individual visitor numbers have risen to well over 200.

We have also been active in campaigning for dark skies. Actions included speaking to local councillors, whom we have invited to visit the observatory, and seeking support from 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. It is a contact point and information source for all, including frequent Space News Updates compiled by Pat Williams. The broadband connection at the observatory allows updating of satellite and comet locations and of weather reports. We have designated a committee member to keep the website up to date, and have reciprocal links with SIGMA, Moray Astronomical Club's website.

The Monthly Newsletter, Stargazey Pie

This is written in a knowledgeable and enthusiastic way by Pauline Macrae and is sent by email or post to members and those who live too far away.

Inverness Courier Articles and the News 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 and Richard Girdwood has joined the team this year.

Our chairman and the observatory team were interviewed by BBC Scotland, local Radio and the Press & Journal during the Solar eclipse in March.

External Educational Activities

We have given and have an ongoing programme of public lectures to local societies and organisations promoting astronomy, our society and its facilities. This year we have made visits on four occasions to talk to schools and on three occasions to talk to youth groups. We have lectured to six adult special interest groups.

In May, we took a stall at the Inverness Science Festival where we had a substantial promotional and educational display of space and astronomy related items and we distributed literature regarding the activities of the Society.

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 informative guest speakers during the course of the year, and a number of members also gave excellent talks. Each talk is preceded by a childrens' group for 8 to 14 year olds ("Youngstars"), and is followed by a discussion, and by break-out sessions on subjects such as equipment, constellations or beginners' basic astronomy. The Youngstars sessions are led by Pauline Macrae.

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 International Science Festival. In November we held our 21st annual dinner. 33 members and guests attended and all agreed that it was a great success. We had a very entertaining guest speaker.

Fund raising activities.

Pre-arranged visits and 'special events' at the observatory over the course of the year and the Doors Open Day have gained us useful donations on each occasion. As usual Arthur Milnes has done a sterling job promoting our monthly raffle at the Society meetings, raising £474 over the year.

Membership

The Society's membership has dropped a little this year. Members have joined and left as usual, but overall we reached a membership level of 81 members.

Other Astronomical Societies

We have 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 and carried out long term forward planning for major equipment replacement.

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, Rhona, Ronnie, Gerry, Paul, Pauline, James, Eric, Liz, Antony, Barbara and Philip. 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 a reduced liquidity but has maintained a satisfactory level of reserves throughout the year. We have purchased further equipment including a precision focuser and GPS capability for our main telescope.

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

Subscriptions remained as last year, with the intention of reducing our surplus over our target reserves of £1500 and the net deficit for the year amounted to £1194, rather than the smaller deficit of £807 intended. There was an overspend of £200 against forecast equipment costs, and a small reduction in membership resulted in a reduced income of £200. The net reduction in funds for the year stands at £1194 (2015 - £1303). Total cash reserves of the Society at the end of the year stood at £1949 (2015 - £3,143). This does not include the assets owned by the Society, which have a current value of approximately £82,000.

On behalf of the trustees

Arthur Milnes, Chairman

Ronnie Fraser, Treasurer

Date: 05 April 2016

Independent Examiner's report to the trustees on the unaudited Statement of Receipts and Payments of the Highlands Astronomical Society for the year ended 29 February 2016

In accordance with your instructions, I have examined the receipts and payments account of the Highlands Astronomical Society for the period ended 29 February 2016 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
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20 April 2016

Statements of receipts and payments for the year ended 29 February 2016

Highlands Astronomical Society – unrestricted funds

| | <i>Note</i> | 2016 £ | 2015 £ |
|--|-------------|------------------|------------------|
| <i>Income</i> | | | |
| Membership subscriptions | | 1,264 | 1,412 |
| Email subscriptions | | 29 | 30 |
| Gift Aid refund (including interest) | | 315 | 344 |
| Donations | 5 | 130 | 146 |
| Grant Aid | 5 | 0 | 1,589 |
| Fundraising | | 213 | 203 |
| Outreach Income | | 225 | 300 |
| Raffle | | 474 | 616 |
| Bank interest | | 0 | 0 |
| Sundry Income | | 530 | 197 |
| HAS Events and Outings | | 925 | 800 |
| Total Receipts | | 4,106 | 5,637 |
| <i>Expenses</i> | | | |
| Fundraising expenses | | 0 | 0 |
| Venue costs | | 800 | 880 |
| Highland Council insurance | | 479 | 458 |
| Observatory ground rent | | 142 | 120 |
| Observatory maintenance | | 612 | 39 |
| Observatory electricity | | 154 | 138 |
| Observatory phone & Broadband | | 320 | 195 |
| Observatory equipment | | 579 | 254 |
| Grant Aided equipment | | 0 | 2,996 |
| Speakers' expenses | | 947 | 449 |
| Secretarial | | 141 | 98 |
| Outreach Costs | | 87 | 123 |
| Sundry Costs | | 66 | 217 |
| HAS Events and outings | | 973 | 973 |
| Total expenditure | | 5,300 | 6,940 |
| <i>Net expenditure for the period</i> | | -1,194 | -1303 |
| Fund balance brought forward | | 3,143 | 4,446 |
| <i>Fund balance carried forward</i> | | 1,949 | 3,143 |
| <i>Governance costs</i> | | | |
| Included above are governance costs of: | | | |
| Independent Examiner's costs | | 30 | 30 |

Statement of balances

As at 29 February 2016

| | <i>2016</i> | <i>2015</i> |
|--|--------------|--------------|
| | £ | £ |
| <i>Cash at bank and in hand</i> | | |
| Cash at bank – Highlands Astronomical Society | 1,895 | 3,092 |
| Cash on hand | <u>54</u> | <u>51</u> |
| <i>Closing balances</i> | 1,949 | 3,143 |
| | | |
| <i>Reserves</i> | | |
| Unrestricted funds | <u>1,949</u> | <u>3,143</u> |
| <i>Closing balances</i> | 1,949 | 3,143 |
| | | |
| <i>Assets</i> | | |
| Observatory at estimated market value | 63,000 | 62,000 |
| Astronomical equipment at estimated market value | 19,000 | 18,845 |
| Computing equipment at estimated market value | <u>540</u> | <u>1,000</u> |
| | 82,540 | 81,845 |

Approved on behalf of the trustees by the treasurer and authorised for issue on 05 April 2016.

Ronnie Fraser

Rhona Fraser

Notes to the accounts

for the year ended 29 February 2016

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 from which 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>2016</i> | <i>2015</i> |
|-------------------------------|-------------|--------------|
| | £ | £ |
| Lifescan Ltd | 0 | 335 |
| Highland Council Ward 20 Fund | 0 | 1,254 |
| Other miscellaneous donations | 130 | 146 |
| Total | <u>130</u> | <u>1,735</u> |