



HIGHLANDS ASTRONOMICAL SOCIETY

Unaudited Statement of Receipts and Payments

28 February 2018

Charity Number: SC037209

Trustees (and members of the committee)

Paul Jenkins	Chairman
Rhona Fraser	Secretary
Andrew Brough	Treasurer
Arthur Milnes	Vice Chairman
Pat Escott	
Gerry Gaitens	
Pauline Macrae	
James Hitchmough	
Antony McEwan	
Sharon Lloyd	

Independent Examiner

Neil Johnstone
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Inverness
IV2 3JA

Bankers

Bank of Scotland
2-6 Eastgate
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Trustees' Annual Report

The trustees present their report and receipts and payments account for the year ended 28 February 2018.

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. We host educational, practical and social activities in the Highlands of Scotland, within a friendly and stimulating environment, 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. 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.

We have in use a child protection policy that reflects current Scottish legislation. New trustees are given the link to our policy to ensure that they are aware of their responsibilities, and are asked to sign as having read it.

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 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. There are a number of high quality smaller telescopes and binoculars, many of which have been donated to the Society.

We are most grateful to the National Trust for allowing us to locate the observatory on their property at the Culloden Battlefield.

Activities and Achievement

We meet once a month in the Smithton-Culloden Free Church, and guests are very welcome at our meetings. We have again been fortunate 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 children's group for 8 to 14 year olds ("Youngstars") and is followed by a post-talk discussion and by break-out sessions on subjects such as equipment, constellations or beginners basic astronomy. Committee members have assisted members with the setting up and collimating of their home equipment.

We are most grateful to the Smithton-Culloden Free Church for allowing us to use their facilities.

We conduct a number of outreach activities. On two Fridays a month 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. During the summer, we hold Solar Saturdays using our Lunt telescope to view the Sun in Hydrogen Alpha light.

We often receive requests for visits to the observatory from organisations such as local cub scouts and girl guides. Visits by local schools are also arranged, as astronomy features in the curriculum. This year the observatory was visited by schools on one occasion, by special interest groups once and by youth groups six times. On one occasion we hosted an autistic teenager on a special visit. Senior members have given numerous talks to schools and other organisations as part of our outreach activities. We took part in two science festivals in the year.

We submit articles to the Inverness Courier once a month. Our website is a contact point and information source for all. We have set up a Facebook account which is frequently updated by a committee member with astronomical news and events. It has attracted 211 "Likes" as of the end of January.

We maintain cordial relationships with our sister society, SIGMA who are based in Elgin, and each allows free attendance at the other's meetings.

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

Governance

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

Financial results

The Society has a slightly decreased liquidity and has maintained a satisfactory level of reserves throughout the year. All of the funds were unrestricted, and therefore free to use at the discretion of the Committee.

Subscriptions were kept the same as the previous year with the aim to increase the membership numbers to reach the budget. The net deficit for the year amounted to £377, against a surplus last year of £179. The deficit is due to the gift aid on membership fees and donations of £374 not being claimed within the financial year. Total cash reserves of the Society at the end of the year stood at £1,751 (2017 £2,128). This does not include the assets owned by the Society, which have a current value of approximately £81,000.

On behalf of the trustees



Paul Jenkins, Chairman

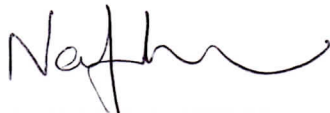
Date: 04 April 2018



Rhona Fraser, Secretary

Date: 04 April 2018

Examiner's report

		Independent examiner's report on the accounts					
Report to the trustees/members of	Highlands Astronomical Society						
Registered charity number	SC037209						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	03	2017		28	02	2018
Set out on pages	7 to 9						
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act 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.</p>						
Basis of independent examiner's statement	<p>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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none">which gives me reasonable cause to believe that in any material respect the requirements:<ul style="list-style-type: none">to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, andto prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none">to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed:				Date:	4 April 2018		
Name:	Neil Johnstone						
							
Address:	26 Leys Drive Inverness IV2 3JA						

Highlands Astronomical Society – unrestricted funds

Statement of Receipts and Payments

for the year ended **28 February 2018**

	2018	2017
	£	£
Income		
Membership Subscriptions	1,560	1,375
Email Subscriptions	0	10
Gift Aid Refund (including interest)	0	341
Donations (note 5)	338	332
Grant Aid for Equipment		0
Fundraising	169	187
Outreach Income (Courier mostly)	300	375
Raffle	503	461
Bank Interest	0	0
Sundry Income	211	339
HAS Events and Outings	575	690
Total Receipts	3,656	4,110
Expenses	£	£
Venue Costs	860	875
Public Liability Insurance - HC	481	476
Observatory Ground Rent	142	142
Observatory Maintenance	109	80
Observatory Electricity	191	156
Observatory Comms	347	268
Observatory Equipment	422	45
Grant Aided Equipment	0	0
Speaker Expenses	537	968
Secretarial	20	62
Outreach Costs (Youngstars & Obs Visits)	65	20
Sundry Costs	0	49
HAS Events And Outings	859	790
Total Expenditure	4,033	3,931
Net (Expenditure)Receipts for the period	(377)	179
Fund Balance brought forward	2,128	1,949
Fund Balance carried forward	1,751	2,128

Highlands Astronomical Society

Statement of Balances

As at **28-Feb-18**

	2018	2017
	£	£
Cash at Bank and on hand		
Cash at Bank	1,696	2,073
Cash on hand	55	55
Closing Balances	<u>1,751</u>	<u>2,128</u>
Reserves		
Unrestricted Funds	1,751	2,128
Closing Balances	<u>1,751</u>	<u>2,128</u>
Assets		
Observatory at Estimated Market Value	64,000	64,000
Astronomical equipment at estimated market value	17,000	18,500
Computing equipment at estimated market value	250	480
Unclaimed Gift Aid at year-end	374	-
	<u>81,624</u>	<u>82,980</u>

Approved on behalf of the Trustees and authorised for issue on
04 April 2018

Andrew Brough, Treasurer

Paul Jenkins, Chairman

Notes to the accounts

for the year ended **28 February 2018**

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

	2018	2017
	£	£
Renegade Pictures	-	100
Miscellaneous donations	338	232
Total	<u>338</u>	<u>332</u>