

# **Highlands Astronomical Society**

## **Unaudited Statement of Receipts and Payments**

1 March 2009

*Charity Number SC037209*

## Office Bearers and Advisors

Scottish charity number **SC037209**

### Trustees (and members of the committee)

Eric Walker	Acting Chairman	
Martin de Vries	Acting Chairman	(October 2008 to February 2009)
John Gilmour	Chairman	(resigned October 2008)
Pat Escott	Treasurer	
Dr Pat Williams	Acting Secretary	
Arthur Milnes		
Rhona Fraser		
Donald Noble		
Paul Jenkins		
Lynn Robinson		(resigned March 2009)
Simon Urry		(resigned February 2009)

### Independent examiner

Neil Johnstone FCCA

### Bankers

Bank of Scotland  
2-6 Eastgate  
Inverness  
IV2 3NA

### Contact address

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

## Trustees' annual report

The trustees present their report and receipts and payment account for the year ended 1 March 2009.

### 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](http://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.

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

## Trustees' annual report

### Report

#### Activities and achievements

##### The New JSL Observatory

The new JSL Observatory houses a fully computerised Meade LX200R 14" catadioptric telescope within a Pulsar 9 foot motorised dome. The adjacent control room 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 society committee meetings there. The final value of the completed facility has been estimated at very close to £80,000 and all of the funds have been raised and the costs covered. No costs remain outstanding today which is a wonderful achievement for our society. We will always be indebted to many grant funding bodies, local businesses and our members for contributing the funds to make this wonderful facility 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.

Construction of the facility was completed in June 2008 and the official opening took place on the summer solstice, June 21<sup>st</sup>. The opening day was a very festive occasion with around 100 guests, dignitaries and members attending the event. Professor John Brown, Astronomer Royal for Scotland performed the official opening, unveiling a commemorative plaque marking the occasion. Professor Brown, The Right Honourable Charles Kennedy MP, the provost of Inverness Bob Wynd and the chairman John Gilmour, all gave speeches to the assembled crowd on what was a beautiful warm sunny day. We organised short informative tours of the observatory for all of our guests and Simon Urry arranged for an adjoining marquee provided by The Storehouse of Foulis. A number of members and some local businesses provided a huge amount of food and soft drinks to really celebrate in party style.

Weather permitting, we regularly open the observatory to the public on two Friday evenings each month between October and March and on the following Saturdays we tend to have members' only evenings.

In recognition of his unswerving support for construction of the new observatory we conferred life membership of the society on Alexander Bennett, the NTS Culloden project manager. Alexander has a long standing interest in astronomy and was delighted to be recognised in this way.

Since the opening of the observatory, we have found that interest in the society has risen quite phenomenally: we are regularly featured on the BBC news website, we have featured on several BBC TV programmes as well as being featured in a number of newspapers, both local and national. In addition we receive regular requests for visits to the observatory from various organisations including the local rotary clubs and local brownies and girl guides.

In addition to our substantial library, the society also maintains five pairs of 10 x 50 binoculars and a 60mm refractor telescope stored at the JSL observatory. All of these items are available for loan to society members.

##### Internet Website

Our new website of the Spanglefish server went live this year and 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.

## Trustees' annual report

### **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, Maarten de Vries and I have all given public lectures to rotary clubs, and other local societies and organisations promoting astronomy, the society and the facilities to the local community.

### **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.

We have had several public events during the year. During June we held the first of the two open days in the Eastgate Centre Inverness, promoting the forthcoming opening of our new observatory. We had a display of posters and telescopes, a large TV from a local shop to display space related DVDs and a laptop computer for public demonstration of astronomical software. In 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, this time it was our second in the space of a few weeks, in the Eastgate Centre Inverness, again we had a substantial promotional and educational display of space and astronomy related items. 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 phenomenally successful open evening at our observatory at Culloden in the evening. For the first time we organised the evening session as part of the 'Open Doors' scheme and were rewarded with about 100 visitors to the observatory. At times we were quite overwhelmed with the control room and dome both full and visitors queuing outside the doors waiting to gain entry.

Also in September we began our new childrens' subgroup, run by Pauline Macrae and Trina Shaddick and assisted by Emma Tidey. The 'Youngstars' group meets before the main society meeting on the first Tuesday of the month.

In November we were informed that we had been successful in obtaining a grant from Highland 2007 Legacy Fund for the purpose of holding an astronomical festival to celebrate the International Year of Astronomy. The festival entitled '400 years of Astronomy in the Highlands' will be held during March 2009 in collaboration with the NTS at Culloden Battlefield. As well as allowing us to organise this festival, the funding has allowed us to obtain a laptop computer, a projector and a pop up poster for the purpose of facilitating our educational roadshow presentations.

Also in October John Gilmour had to relinquish chairmanship of the society, due to his relocation to Glasgow and subsequently to Chester in search of suitable employment following the demise of his Inverness employers. Unfortunately, his rather specialised skills do not lead to many suitable opportunities in the Highlands. Maarten de Vries took over as Acting Chairman until February 2009 when he had to resign due to personal reasons and Eric Walker took over.

The second Highland Science Festival took place in November 2008 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 a number of speakers.

Also in November we organised a successful day trip to the Royal Observatory Edinburgh. Around 35 members made the trip and enjoyed a tour of the facilities including the largest telescope in Scotland and listening to a very entertaining lecture on cosmology from one of the ROE staff. On the journey home we stopped off for delicious freshly cooked fish and chips in Dunkeld and set the seal on a great day out.

## Trustees' annual report

In December we held our first society Christmas dinner at the Anderson in Fortrose, a restaurant that has been voted one of the ten best in Scotland. About 35 members and partners attended the dinner and all agreed that it was a great success and should become a regular feature of the society calendar. We hope that many more members will want to attend the next dinner following the success of this first one.

Also in December, John Gilmour relinquished his role as JSL observatory manager, a role he had maintained while he could attend the facility as weekends, but with his imminent relocation to England, Lynn Robertson agreed to take over this role.

### **Fund raising activities**

During the year, we held a number of fundraising activities:

During June and again in November, we helped shoppers pack their bags at firstly Marks & Spencer in Inverness and subsequently Tesco Extra in Inverness to bolster funds for the JLS Observatory Neach event, wonderfully orchestrated by Pauline.

At the observatory itself, over the course of the year, we have hosted a number of party visits as well as the Open Doors event and gained substantial funds in donations on each occasion. For the observatory opening itself, we received donations of food and drink from several local businesses in support of the big day. As mentioned above, we were successful in obtaining a substantial grant from Highland 2007 Legacy Fund. Last but not least, Arthur Milnes has done a sterling job maintaining our monthly raffle at the society meetings.

Finally, the Chairmen would like to express their sincere thanks to all of the Society committee for their invaluable support. Their jobs couldn't have been done without the support of Eric, Maartin, Simon, Pauline, Pat E, Pat W, Arthur and Rhona. As well as the committee, of course, we must also acknowledge the support of the members – again this is very gratefully acknowledged and remembered.

### **Financial results**

The Society has had a successful year completing the building of the new Observatory. During the year, a further £6,159 of grants and donations were received towards this and £44,658 paid out in building costs. Net receipts for the year on the unrestricted fund totalled £1,011 (2008 – £1,281) and on the restricted funds were net expenses of £37,719 (2008 – net receipts of £24,210). At the year end, all restricted funds had been fully expensed leaving the society with unrestricted funds of £2,646.

On behalf of the trustees

Dr. Pat Williams, Acting Secretary

Pat Escott, Treasurer

Date 30 March 2009

# **Independent Examiner's report to the trustees on the unaudited Statement of Receipts and Payments of the Highlands Astronomical Society for the year ended 1 March 2009**

In accordance with your instructions, I have examined the receipts and payments account of the Highlands Astronomical Society for the period ended 1 March 2009 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

30 March 2009

## Statements of receipts and payments

for the year ended 1 March 2009

### Highlands Astronomical Society – unrestricted funds

	2009 (52 weeks) £	2008 (50 weeks) £
<b>Income</b>		
Membership subscriptions	1,693	1,325
Gift Aid refund including interest	832	964
Donations	99	10
Fundraising	523	437
Bank interest	8	30
Sundries	-	64
HAS outing	277	-
Total receipts	3,432	2,830
<b>Expenses</b>		
Fundraising expenses	282	60
Venue costs	813	794
F.A.S.	97	97
Highland Council insurance	294	-
Speakers' expenses	353	34
Presents to non members for assistance	41	120
Stationery and postage	78	85
Sundries	24	78
Project	-	40
Equipment	-	241
HAS outing	439	-
Total expenditure	2,421	1,549
<b>Net receipts for the period</b>	1,011	1,281
Transfers	(1,396)	-
Fund balance brought forward	3,031	1,750
<b>Fund balance carried forward</b>	2,646	3,031
<b>Governance costs</b>		
Included above are governance costs of:		
Independent Examiner's costs	20	20
AGM expenses	-	18
	20	38



## Statements of receipts and payments

for the year ended 1 March 2009

### Restricted funds

#### SAG Highland

	2009 (52 weeks)	2008 (50 weeks)
	£	£
<b>Net receipts for year</b>	-	-
Transfer	(4)	-
Fund balance brought forward	4	4
	<hr/>	<hr/>
<b>Fund balance carried forward</b>	-	4
	<hr/> <hr/>	<hr/> <hr/>

#### HAS Observatory Fund

	2009 (52 weeks)	2008 (50 weeks)
	£	£
<i>Income</i>		
Donations and grant assistance	5 6,159	45,664
Plaques	50	488
Raffles	590	465
Bank interest	167	389
Fundraising	1,194	697
Compensation	100	-
	<hr/>	<hr/>
Total receipts	8,260	47,703
	<hr/>	<hr/>
<b>Expenses</b>		
Site/building	44,658	8,290
Equipment	775	15,164
Sundries	546	39
	<hr/>	<hr/>
Total payments	45,979	23,493
	<hr/>	<hr/>
<b>Net (expenses)/receipts for year</b>	(37,719)	24,210
Transfers in year	1,400	-
Fund balance brought forward	36,319	12,109
	<hr/>	<hr/>
<b>Fund balance carried forward</b>	-	36,319
	<hr/> <hr/>	<hr/> <hr/>
	<hr/>	<hr/>
<b>Total restricted funds</b>	-	36,323
	<hr/> <hr/>	<hr/> <hr/>

## Statement of balances

as at 1 March 2009

	2009 £	2008 £
<b>Cash at bank and in hand</b>		
Cash at bank - Highlands Astronomical Society	1,563	1,081
- SAG Highland	-	4
- HAS Observatory Fund	1,063	38,249
Cash on hand	20	20
<b>Closing balances</b>	<u>2,646</u>	<u>39,354</u>
<b>Reserves</b>		
Unrestricted funds – page 6	2,646	3,031
Restricted funds – page 7	-	36,323
<b>Closing balances</b>	<u>2,646</u>	<u>39,354</u>
<b>Assets</b>		
Observatory at estimated market value	80,000	8,290
Astronomical equipment at cost	19,205	18,405
	<u>99,205</u>	<u>26,695</u>

Approved on behalf of the trustees by the treasurer and authorised for issue on 30 March 2009

Pat Escott

Dr Pat Williams

## Notes to the accounts

for the year ended 1 March 2009

### 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' and other remuneration

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

### 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

	<i>2009</i>	<i>2008</i>
	<i>(52 weeks)</i>	<i>(50 weeks)</i>
	£	£
Highland Council	2,497	22,469
HIE (Inverness and East Highland)	3,182	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	480	756
Total	6,159	45,664