



TRUSTEES' REPORT & FINANCIAL STATEMENTS FOR THE PERIOD 1st JANUARY 2025 TO 31st DECEMBER 2025

LEGAL & ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1169953
LEGAL FORM	Charitable Incorporated Organisation formed under the Charities Act 2011
TRUSTEES AT 31/12/25	Mike Bradley (Treasurer), Jane Clark, Nick Pollock and Philip Wallace (Chairman), Emily Peters
GOVERNING INSTRUMENT	Constitution as incorporated on 31/10/16
OBJECTS	To advance education in the science of astronomy and related subjects for the public benefit by furthering the knowledge of its members, promoting and conducting observations, and by providing facilities for active participation in astronomical observation
CONVERSION TO CIO	The members of the Cardiff Astronomical Society agreed at an Extraordinary General Meeting on 21 July 2016 that the Society should become a Charitable Incorporated Organisation (CIO). The Cardiff Astronomical Society (CIO) was formed and registered as a charity on 31 October 2016 when it took over all the activities of the former Cardiff Astronomical Society.
INSPECTOR OF ACCOUNTS	TBA but is not a legal requirement.
SOCIETY MEMBERSHIP	The Society had 219 paid-up members as at 31 December 2025, comprising 139 adult, 4 junior, and 38 family memberships

THE SOCIETY'S ACTIVITIES DURING THE PERIOD 1 JANUARY 2025 TO 31 DECEMBER 2025

Trustees/Committee - The Trustees met 2 times and the Committee on 8 occasions during 2025. The Trustees have delegated most of their duties and powers to the Committee which, thus, takes care of the main operational issues.

Fortnightly Talks – The talks program for this period comprised 22 lectures plus the 2025 AGM. All talks were conducted in person in our usual lecture theatre at Cardiff University. The University continues to provide support and have resolved the lighting issues that affected us in 2024. One meeting that would have been a normal lecture was instead used for a museum event described below.

Public Events & Outreach – Public Events and Outreach activities have continued with a number of events, including the February “Museum After Dark” event at the National Museum of Wales, a March Astronomy event at Techniquet in Cardiff Bay, solar observing at Bannau Brychanilog National Park and the September Brecon Dark Skies Festival, which involved solar observing, night-sky observing and talks. Star Parties have continued throughout the year, and the December event notably featured clear skies.

Observatory – The Observatory has required some ongoing maintenance work during the year and this has been accomplished by CAS volunteers under the overall direction of our Observatory Manager, Stephen Nichols.

Library - The Society continued to maintain a comprehensive Library of astronomical books. This has been expanded slightly with several new books either donated by, or purchased in support of, some of our speakers.

UKMON (UK Meteor Observation Network) - CAS continued to provide observational data to UKMON and GMN from our two cameras (Dyffryn Gardens & Bannau Brycheiniog NP). Our UKMON/GMN Coordinator, Edward Cooper, also continues to provide extensive support for other organisations in setting up and utilising UKMON / GMN cameras.

Merchandising & Social Events – Our Merchandising Officer/Social Secretary, Tiffany Kew, has continued to obtain and very successfully market a range of astronomy-themed merchandise at events, Star Parties and lectures. This merchandising effort has continued to provide a significant income to the Society for use in other areas. Tiffany also organised several social events, including a Christmas meal, that were well-received by members.

CAS 50th Anniversary Year – 2025 saw the Society celebrate its 50th anniversary in September. This was marked with a number of events, including a CAS museum exhibit at the Museum of Cardiff that was open for four months. A special members-only event was held at the exhibit in October that celebrated our history. The Trustees wish to express our profound thanks to our Social Secretary, Tiffany Kew, for her outstanding work in organising both the exhibit, the special event, and the anniversary-specific souvenirs given to attendees.

In addition to these efforts, the Society also adopted a new anniversary logo that was kindly designed for us by one of our members.

Website - The Society's website is at <https://www.cardiff-astronomical-society.co.uk/>

Treasurer's Report and Statement of Accounts for the Period 1 January 2025 to 31 December 2025

Available Funds on 1 January 2025 (£)		Available Funds on 31 December 2025 (£)	
Current Account Opening	220.87	Current Account Closing	545.45
Reserve Bank Opening	5508.99	Reserve Bank Closing	5503.69
Treasurer Petty Cash Opening	361.80	Treasurer Petty Cash Closing	133.90
PayPal	284.15	PayPal	254.89
Merchandise Officer Cash	126.70	Merchandise Officer Cash	235.10
Total	6502.51	Total	6673.03
Income Exceeded Expenditure by £170.52			

Table 1. CAS Assets

Breakdown of Income and Expenditure 2025

Description	Debit (£)	Credit (£)
Anniversary Merchandise	856.99	
Bannau Income		300.00
Donation		91.00
Easy Fundraising		24.62
Engraving	28.90	
FAS Fee	30.00	
Gift Aid		365.50
Hosting UK	43.65	
Insurance	865.40	
Interest		44.65
Key	9.00	
Members Travel	183.38	
Membership	108.41	3123.00
Merchandise Purchase	280.09	
Merchandise Sales	7.67	431.20
Merchandise Cash Sales		408.40
Observatory Costs	44.67	
Outreach Book	23.99	
Planets	44.04	
Raffle Income	0.07	424.00
Raffle Prizes	225.36	
Seestar	560.95	
Solar Scope Part	27.00	
Speaker Expenses	1122.25	
Trolley	79.99	
Webfactory	344.16	
Zoom Licence	155.88	
Grand Total	5041.85	5212.37
Income Exceeded Expenditure by		170.52

Table 2. Income v Expenditure for 2025

Assets

The figures presented above in both Table 1 and Table 2 are accurate and a true reflection of the society's assets, income, and expenditure for the financial year 2025.

As can be seen in Table 1, the value of Cardiff Astronomical Society (CAS) assets increased by £170.52 in 2025. When income and expenditure items from both Petty Cash (PC) and the Bank Transactions are analysed, the income exceeds expenditure by £170.52. This matches the increase in assets described in Table 1.

Reserves

The reserve fund is effectively unchanged in 2025 from £5508.99 in January to the current level of £5503.69 in December. Petty Cash surpluses, mainly profit from the raffle and merchandise sales were put into the reserve account throughout the year to replace funds withdrawn when major expenditures were encountered. These were merchandise purchases and the purchase of a Seestar S50 for outreach events. The Reserve Fund is above the minimum level agreed by the trustees¹. (£3500 v £5503.69)

Income

The largest generator of income for CAS is the Membership fee. In 2025 it generated an income of £3014.59 (£3234.84 in 2024) and a further £365.50 (£321.97 in 2024) in Gift Aid.

The second largest generator of income in 2025 was the sale of Merchandise. Current figures show the sales on PayPal amounted to £423.53. Cash sales amounted to £408.40. It is difficult to give an accurate figure of the amount of profit made on merchandise as there would need to be an annual stock check taken during the final week of December. The treasurer is reluctant to instigate this, and it is not a legal requirement. However, it is reasonable to estimate the profit from merchandise being in the order of £550. This more than justifies the committee decision to begin sales of merchandise and is a credit to the current merchandising officer who has taken every opportunity to promote sales.

The outreach events at Bannau Brycheiniog (BB) brought in two donations of £150.00. This is offset by the cost of members travel to run this event. It is still financially beneficial to CAS to attend this event and is within our remit as a charity.

No commission was claimed from the CAS clothing supplier, EuroLogo. They were contacted in November and there is only £33 in commission to be claimed. The vendor asked if we could push sales. The reason for a lack of sales seems to be the delivery charges on items which are ordered. Members have stated this as a reason they have not purchased more goods.

Donations totalling £15.00 were received from appreciative star party visitors. A donation of £74 was received from a collection held at the funeral of our late secretary's widow, Joanne Titley

Expenditure

The largest expenditure in 2025 was the cost of speakers to attend the talks programme. A total of £1122.25 (£1314.82 in 2024) was spent on accommodation, travel, and subsistence for speakers. This was lower than usual due to us having more locally based speakers.

The second largest cost to CAS in 2025 was insurance. This was a total of £865.40 (£1261.98 in 2024). In June 2025 the tie-in to a contract with ANSVAR ended and the Society was able to shop around for a better deal. A provider was found who provided equivalent cover for £43.23 pcm (£121.20 in 2024). The change to the new provider was made halfway through the FY so it is anticipated that further cost saving will appear in next year's budget.

2025 saw the 50th anniversary of the formation of Cardiff Astronomical Society and this was celebrated that with an exhibition and a party in the Cardiff Museum. The total cost of the event was £856.99. This included room hire, food and raffle prizes.

Performance against prediction

In the report for FY2024 predictions were made to allow planning to take place regarding income and expenditure in 2025.

The following table shows the predicted income and expenditure for 2025 against actuals.

¹ The figure is equivalent to the previous year's membership income rounded up to the nearest £500. Income from 2025 was £3014.59 which rounds up to £3500.

Item Type	2025 Predicted		2025 Actual	
	Credit Amount (£)	Debit Amount (£)	Credit Amount (£)	Debit Amount (£)
EasyFundRaising	15.00		24.62	
Engraving		50.00		28.90
FAS Fee		33.80		30.00
Gift Aid	350.00		365.50	
Insurance		1300.00		865.40
Interest	50.00		44.65	
IT Services		25.00		0
Eurologo Commission*	20.00		0	
Member Travel Expenses		370.00		183.38
Membership	3393.00		3016.59	
Merchandise Sale	600.00		1139.60	
Merchandise Purchase		250.00		280.09
Observatory Goods Cost		391.04		44.67
Outreach Income	300.00		300.00	
Raffle Costs		220.00		225.36
Raffle Income	600.00		423.93	
Speaker Costs		1347.69		1122.25
Website		338.86		344.16
Zoom		159.77		155.88

Table 3 Predicted Income and Expenditure for 2025 against Actuals

Highlights

- There was a considerable drop in the cost of insurance. This is discussed elsewhere in this report and is due to CAS being able to seek a lower premium due to the expiry of the tie-in with ANSVAR.
- There is a drop (approximately 10%) in income from Membership fees.
- Merchandise sales far exceeded predictions.
- Cost of Observatory goods (Repairs) was lower than anticipated but it is known that some expense will be necessary during the 2026 financial year.

2026 Budget Forecast

Item Type	2025		2026	
	Credit Amount (£)	Debit Amount (£)	Credit Amount (£)	Debit Amount (£)
EasyFundRaising	24.62		15.00	
FAS Fee		30.00		30.00
Engraving		28.90		30.00
Gift Aid	365.5		365.5	
Insurance		865.40		750.00
Interest	44.65		35.00	
IT Services		23.99		25.00
Eurologo Commission	0		35.00	
Member Travel Expenses		362.15		370.00
Membership	3014.59		3000.00	
Merchandise Sale	831.93		850.00	
Merchandise Purchase		280.09		300.00
Observatory Goods Cost		44.67		600.00
Outreach Income	300.00		300.00	
Raffle Costs		225.36		250.00
Raffle Income	424.00		450.00	
Speaker Costs		1122.25		1347.69
Trophies		0.00		50.00
Website		330.60		338.86
Zoom		155.88		159.77

Table 4. Forecast changes in income and expenditure 2026

Table 4 shows the significant items which incurred a cost or brought an income during 2025 and a prediction for that item in 2026. Where the predicted increase cannot be confirmed an inflationary increase of 3.2% (CPI) has been assumed.

The largest source of income for the society is the membership fee. The predicted income for 2026 assumes that the current level and demographic of membership is maintained and that no increase if membership cost is introduced.

The item of expenditure which could have a significant impact on the Society's finances, and is the most difficult item to forecast, is the cost of visiting speakers. In 2025 CAS had combined hotel, travel and subsistence costs of £1122.25. Assuming inflation in line with CPI 3.6% this could rise to £1347.69.

Factors which could act to the detriment of this forecast are, a large loss of membership income, an above inflation increase in a large expenditure item such as the insurance. The Society has no control over these and must rely on the reserve to fill the gap if needed.

As with any organisation's finances nothing is guaranteed, however, the Society's finances are in good order, and it has a significant reserve fund.

Reporting Programme

- Early April 2026. The 2025 end of year report will be submitted to the Trustees and committee to show the financial position before the AGM on 24th April.
- Early September 2026. This report will allow Trustees and committee to have insight of the performance to budget and to make judgements regarding the end of year report.
- End of December. This will be the end of year report for 2026.