



HIGHLANDS ASTRONOMICAL SOCIETY

Unaudited Statement of Receipts and Payments

28 February 2026

Charity Number: SC037209

Highlands Astronomical Society

Current Trustees (members of the committee)

Pauline Macrae
Barbara Hummel
Dee Amos
Paul Moffett
Gerry Gaitens
Kristina Stephen

Office Bearers

Pauline Macrae	Chair (from 10/10/2025)
Pauline Macrae	Membership Secretary (from 10/10/2025)
Lisa Pattenden	Chair (resigned 13/09/2025)
Vacant	Vice Chair
Dee Amos	Secretary (from 17/01/2026)
Gael Hillyard	Secretary (from 11/11/2026, resigned 17/01/2026)
Rhona Fraser	Temporary Secretary (from 10/10/2025, resigned 11/11/2026)
Kim Thain	Secretary (resigned 27/08/2025)
Barbara Hummel	Treasurer

Committee members

Gary Fairlie	Membership Secretary (resigned 10/09/2025)
Vacant	Programme Secretary
Vacant	Website
Paul Moffett	Observatory Manager
Carl Frampton	Media (resigned 27/08/2025)
Gerry Gaitens	Committee member

Independent Examiner

Neil Johnstone
26 Leys Drive
Inverness
IV2 3JA

Bankers

Bank of Scotland
2-6 Eastgate
Inverness
IV2 3NA

Contact Address

highlandsastrosociety@gmail.com

Highlands Astronomical Society

Trustees' Annual Report

The trustees present their report and receipts and payments account for the year ended 28 February 2026.

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.

Objectives

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, taking part in science festivals, observing sessions open to the public as well as social events. We now focus on active astronomy of which practical observing is an important part.

The Highlands Astronomical Society also aims to contribute worthwhile observational data to national and international astronomical organisations where possible.

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 hold the title 'Office Bearer'. Any new appointments as trustee are made following approaches to suitably qualified people, who then agree to accept the appointment. New trustees are given the Office of the Scottish Charity Regulator's booklet 'Guidance and good practice 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. Committee members are appointed by the Office Bearers when required. The trustees do not receive any remuneration for their services.

We have in place a child protection policy (CPP) that reflects current Scottish legislation. New trustees are given the link to our policy to ensure that they are aware of their responsibilities.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, including those at the Observatory, and in particular those related to the operations and finances of the trust. During the summer of 2025, we learned that due to the charity being an Unincorporated Association, individual charity trustees are potentially

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personally liable for the actions of HAS, as well as its commitments and debts if it has insufficient money to pay them, and unlimited liability if it is wound up. Over the next couple of months, we informed the members of what this would mean and that it was necessary to change from an Unincorporated Association to a Scottish Charitable Incorporated Organisation (SCIO). We identified the Observatory as the place where the risk was greatest, organised an up-to-date risk assessment, and an EGM was held to advise our members of the risks and a vote on closing the Observatory until we became a SCIO. The vote was in favour.

Reserves

The Society aims to have unrestricted funds of £2,500.

The JSL Observatory

Regrettably, the Observatory has been out of action for members and the public since the autumn while we were waiting to become a SCIO and for the lease to be updated accordingly. Light intrusion due to new LED lighting at the nearby bar/restaurant has also caused challenges, markedly reducing the area at the Observatory that can be used for observing. We are working on resolving these issues but this, in addition to poor weather and cloudy skies, has made it a difficult year for observing.

The JSL Observatory (Pulsar 9-foot) dome, houses our Meade 200R 14" SCT (Schmitt Cassegrain Telescope) which sits on an Astrophysics GT 1200 computer-controlled mount. Paul Moffatt, Observatory Manager, along with member Carl Frampton, have been working on getting the mount to function properly but the lack of clear nights has meant this is a work in progress.

The six-inch (160 mm) CFF (Coma Free Field) refractor ED (Extra-low Dispersion glass) Triplet has been removed due to operating problems.

Our other telescopes include a 12" hand built Dobsonian Telescope, a Meade LX200 10" SCT, a Celestron 6" SCT – with tripod, an APM (apochromatic) 105 mm refractor, a Vixen 105 mm refractor – with tripod, a Skywatcher MAK90 (Maksutov) with tripod, an 80mm refracting telescope, and a Lunt Ha solar telescope – with tripod. We also have a computerised EQ3 mount to use with our smaller telescopes and an iOptron Skyguider Pro which can be used with the Club camera. We can also offer 4 pairs of 10 x 50 binoculars for society members and visitors to use.

With the advent of Smart 'scopes, it is now possible to send images to the big screen in the warm room via a smartphone. This allows members and visitors, but in particular, anyone with limited mobility and children who have more difficulty using an eyepiece, to be able to see the images more easily. In addition, the flat screen is useful for demonstrating a planetarium programme.

The observing station (warm room) has disabled facilities which includes a lavatory. The table in the warm room was removed and a narrow wall table was built instead. The facility also houses the Society's library, and has room to allow us to hold small groups of visitors, including Youth groups.

We had two Scout groups in March led by Dave Davidson, but only a few visitors managed to visit before the Observatory was closed initially until we achieved SCIO, but now whilst we transfer the lease from the Trustees to the Highlands Astronomical Society. Paul Moffat, Observatory Manager, and two Observatory Supervisors (Gerry Gaitens and Pauline Macrae) have periodically checked on the Observatory and telescope in the dome, to ensure all is well during this time of inactivity. We did have a scary moment caused by a Met Office named storm when we discovered that the dome shutter had blown off. Fortunately, Paul and Gerry managed to put it back on and secure it.

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

Activities and Achievements

We have had a difficult year due to the worry over the vulnerability of the Trustees and members whilst we were an unincorporated association. Unfortunately, this led to a number of Trustee resignations but they did bring the matter of liability to the Club's attention, getting the ball rolling with looking into why it was going to be necessary to become a SCIO, and the work of the previous Committee is acknowledged with gratitude. With new Trustees to boost the present committee, we discussed the advantages and disadvantages of becoming a SCIO, identified where our liabilities lay (the Observatory, which is why we closed it) and held our first EGM.

A second EGM was held to adopt the SCIO constitution which had been drawn up by a SCIO sub-committee of Kim Thain and Alexander Bennett. This was a lot of work and we would like to thank them hugely for doing this.

Our application for SCIO status was approved on the 7th January 2026.

Unfortunately, the transfer of the lease (between the Trustees of HAS and the NTS who manage Culloden Battlefield), for the ground on which the Observatory stands, has not proved straightforward. Free legal advice via the Scottish Council for Voluntary Organisations was sought to help decide how to resolve the issues with the lease. Whatever we decided, it was going to cost money – something we did not realise would be necessary.

Again, with help from the SCIO sub-committee, and backing of the Trustees, it has been decided to go with the suggestion from the NTS that they terminate our current lease and draw up a new one.

Once the lease has been done, we will wind up the Unincorporated Association with continued input from the SCIO sub-committee of Kim and Alexander who are still heavily involved and we would like to thank them again for all their work.

We are members of the Scottish Council of Voluntary Organisation (SCVO) and Highland Third Sector Interface (HTSI). Both organisations allow us access to advice, guidance and networking opportunities with other voluntary organisations across Scotland. SCVO were instrumental in putting us in touch with one of their Solicitors for free legal advice about the lease.

As we have had very little observing of the night sky, we have concentrated more on the meetings at our venue of Smithton Church. We start the meetings with our Club News, in particular to let the members know how SCIO is progressing. This is followed by the Spotlight talk, which includes visiting speakers such as an astrophysicist who works in London but is living up here for a short time and who spoke to us about his research on exoplanets. We have also had five talks by members (one of whom is an astronomer) and our usual quiz night in December which ensures group discussion and is a good way of getting to know fellow members.

After refreshments, we have a constellation with a challenge to find a particular object, and also members' astrophotographs. Astrophotography is still popular, with some stunning images from experts to beginners whether of deep sky or the Moon. With the advent of the smart telescope capable of taking amazing photographs of deep sky objects, more members now have access to the wonders of the night sky. The tea-break still provides time for general discussion and help for anyone who needs it.

We are very grateful to the members who have volunteered for various roles during our meetings such as helping with the teas: Joyce and Norman Cruickshank, Kim Thain, Norma Duncan, Angela Dickson, Anne Patterson, Sandra Reynolds, Ishbel Gunn, David Cowie and Alexander Bennett; the raffle: Carl Frampton, Pater Etheridge, Trina Shaddick and Pat Escott; and sitting at the front desk to greet members and visitors as they arrive at the meeting and make sure their names are either ticked off on the list or added if they are a visitor to keep everything up to date and for fire safety regulations: Eric Walker, Pat Escott and Gael Hillyard.

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Our WhatsApp alert system has worked very well informing members if an aurora is present and we have seen some spectacular aurorae this winter.

We had an excellent summer in terms of weather and outreach events where we set up our solar telescopes to view the Sun in safety (which is why we needed the sunshine). Volunteers displayed information about HAS, chatted to our many visitors and manned both the Lunt (our hydrogen alpha telescope) and white light filtered telescope at the Conon Hotel in June, Muir of Ord Fair, Beaulieu Fair and Belladrum festival in July, Rosemarkie Beach Fair in August and the Strathpeffer Science Fair in September. We would like to thank Eric Walker, Gerry Gaitens, Lisa Pattenden, Kim Thain, Alexander Bennett, Trina and Nigel Shaddick, Carl Frampton, Fraser and Sarah Baird, Ian Muir, Caroline Burrows, Agnes McGowan and Pauline Macrae for helping at these events and making them a success.

Our 2025 AGM took place at our venue, with the members being sent the normal AGM papers by email. The required quorum numbers were reached and the report was passed without alterations. After final scrutiny by the Independent Examiner the Annual Report was submitted to OSCR.

The AllSky camera built by Eric Walker has proved very useful for all members, and we remain a 'community consultant' to Highland Council especially where dark skies are concerned.

Website & Social Media

Social media now plays a major part in our communications for existing & potential members and it also enables us to share our successes, including details of observing events & astrophotographs taken by our members, with both a local & global audience.

Our modern, streamlined website is kept up to date by Kim Thain or Pauline Macrae and, along with Facebook, which is managed by Eric Walker, and Instagram accounts, it continues to attract increasing numbers of regular followers and this enables us to promote our Club activities as well as facilitate public outreach.

Our social media links are:

- **Website:** www.spacegazer.com
- **Facebook & Messenger:** Highlands Astronomical Society
- **Instagram:** highlands.astro
- **YouTube:** <https://www.youtube.com/@highlandsastronomicalsocie1119>
- Members only **WhatsApp group** is called **Nebulous News** and is used for event alerts – especially those that require short notice such as aurora and noctilucent cloud sightings, as well as ad hoc observing sessions. This was set up by our former Membership Secretary, Lorraine Shepherd.

The Monthly Newsletter

This has been written by Kim Thain or Pauline Macrae and consists of Club News, what to look out for in the night sky, sometimes a Constellation and a summary of the 'Spotlight' talk. These articles are sent out to all members by email.

News Media

Our meetings are advertised via a programme and on our website and Facebook.

External Educational Activities

We give talks to local societies and organisations to promote astronomy, our society and the Observatory. During the year, three primary school classes have been spoken to by Pauline Macrae.

Fund-raising Activities and grants

The raffle continues to contribute to our funds and we have sold a telescope that was surplus to requirements and we received a small number of donations from the public at the outreach events we attended.

Membership

The Society's membership has not been quite so large this year, but we have reached 98 members this includes household members of spouses and children over the age of 14. In addition, we have 5 children under the age of 14. We have set up a new membership database using a software programme to help keep track of our members now we are a SCIO.

Other Astronomical Societies

We still maintain contact with our sister Astronomy Clubs: SIGMA in Moray, Caithness Astronomy Group and Aberdeen Astronomical Society.

We have a 'twinning' relationship with the Dunedin Astronomical Society in New Zealand.

Governance

Monthly bank statements continue to be scrutinised by the Chair and the Secretary during our Committee meetings held either in-person or by Zoom. Banking transactions are carried out online as much as possible. The Society has three approved signatories, with any two of the three to sign. Monthly bank statements and finances are discussed in full at our monthly committee meetings.

Closing Remarks

Taking over as Chair was unexpected but a necessity in order to keep the Club going and to see through our transition from an unincorporated Association to an incorporated Organisation. It is also a privilege to be Chair for a second time in the Club's 32-year history. It has been a steep learning curve to understand why and what would be required to become a SCIO but I am fortunate to have had a lot of help from my committee and sub-committee as well as the support of the members.

Lisa (former Chair) took over at a time of turmoil but did a great job of carrying on business as usual and I would like to thank her and the previous committee for their hard work, and also Barbara (Treasurer) and Paul (Observatory Manager) for staying on the committee, along with Gerry for coming back, and the other members who stepped up to join the committee.

Although becoming a SCIO has had a number of obstacles to overcome, we are almost there and then we will be able to get back to doing more of those things that makes HAS such a great Club to belong to, which, to a large extent, is due to all the brilliant members that we have.

Pauline Macrae (Chair)

Financial results

Compared to the previous financial year our finances have improved with a **gain of £952**, and are in a very healthy state. The society has received **£630** in various summarised donations including teas and prize draws (**£420 less** than the previous year, possibly as we could not have any visitors to the observatory). Membership payments have marginally increased (**£64 more** than the previous year)

The total cash reserves of the society at the end of the year stood at **£5,769, which are all unrestricted funds.**

We will apply retrospectively for gift aid for the year 25/26, and are grateful to all members who agreed to participate. This will likely add about £350 to our funds, if successful

A grant application is in process to support the cost of the new lease contract for our observatory, which will be likely our single most expensive outlay in the coming year, but will be valid for just under 20 years.

The above does not include other assets owned by the Society, which have a current value of approximately **£81,300** (new estimation of all equipment included in this figure).

The Treasurer and Chair would also thank Kim Thain for her efforts and support looking into the grant applications.

Bank processes are changing, and the bank will now charge a small amount for all cash deposits (and only accept pay ins of £300 or more), and Square Contactless charges slightly higher percentages. We would therefore be very grateful if membership subscriptions and larger donations are paid by direct bank transfers, as they are also easier to trace back to the sender.

Barbara Hummel (Treasurer)

On behalf of the Trustees

Pauline S. Macrae

Signed: Pauline Macrae, Chair

Dated:

7/5/26

[Signature]

Signed: Dee Amos, Acting Secretary

Dated

7/5/26

Highland Astronomical Society – unrestricted funds

Statement of Receipts and Payments

<i>For the year end</i>	<i>28th February 2026</i>	<i>2025-26</i>	<i>2024-25</i>
Income			
Membership Subs		2,169	2,105
Gift Aid		0	0
Donations		72	113
Grant Applications		0	0
Fundraising (Teas)		195	187
Prize Draw (raffle)		206	399
Outreach Events		157	351
Sale of equipment		650	0
Total Receipts:		3,449	3,155
Expenses			
Venue costs (rent)		1,080	1,153
Obs ground rent (NTS)		196	587
Obs electricity		0	0
Insurance		563	346
Tools including <u>website</u>		106	520
HAS equipment		180	600
Expenses and travel		21	91
General fees		82	138
Speaker outlays		63	157
Repairs (Obs and ground)		99	62
Sundries		107	110
Total expenses:		2,497	3,664
Net receipts/expenses for the period		952	- 509
Fund balance brought forward		4,817	5,326
Fund balance carried forward		5,769	4,817

Statement of Balances


As at 28th February 2026

	2025 – 2026	2024 - 2025
Cash at Bank and on hand	£	£
Cash at Bank	5,746	4794
Cash on hand	23	23
Closing Balances	<u>5,769</u>	<u>4,817</u>
Reserves		
Unrestricted funds	5,769	4,817
Closing Balances	<u>5,769</u>	<u>4,817</u>
Assets		
Observatory at estimated market value	60,000	64,000
Astronomical equipment at estimated market value	21,300	17,000
Computing equipment at estimated market value	250	250
Unclaimed Gift Aid	360	0
	<u>81,910</u>	<u>81,250</u>

Approved on behalf of the Trustees by the Treasurer and authorised for issue on:


Signed Barbara Hummel, Treasurer

Dated: 7/5/26


Signed Pauline Macrae, Chair

Dated: 7/5/26

Notes to the accounts

for the year ended **28 February 2026**

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 are 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 £2,500 against unforeseen eventualities.

Independent Examiner's Report to the Trustees of Highlands Astronomical Society

I report on the accounts of the charity for the year ended 28 February 2026 which are set out on pages 9 to 11.

Respective responsibilities of trustees and 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 2006 Accounts Regulations. 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 view given by the accounts.

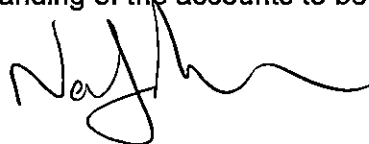
Independent examiner's statement

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
 - 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.



Name: Neil Johnstone

Address: 26 Leys Drive
Inverness
IV2 3JA

Date: 7th May 2026