

Independent Examiner's Report to the Trustees of Dark Skies Gigha

The charity is a non-company charity with turnover below £250,000 and preparing its accounts on a receipts and payments basis. It is therefore eligible to have accounts independently examined by an individual, independent from the charity but without the necessity for professional qualifications.

I report on the accounts of the charity for the year ended 28th February 2025 which are set out on page 7.

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 other than disclosed below

1. Initially the repayment of a restricted sum was entered into the incorrect column this has been corrected across all columns
2. 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: [REDACTED]

Relevant Professional qualification/professional body:

Address: [REDACTED]

Date: 18th October 2025

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	Dark Skies Gigha						
	Registered charity number	SC051611						
	Period start date					Period end date		
	Day	Month	Year		Day	Month	Year	
	1	March	2024	To	28th	February	2025	
							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner Basis of independent examiner's statement Independent examiner's statement	<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 (as amended). 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> <p>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.</p> <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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, and to 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> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>							
Signed**: Name: Relevant professional qualification(s) or body (if any): Address:					Date:	18 th October 2025		

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	03	2024	To	28	02	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Dark Skies Gigha
SC051611
Postcode

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Chair		
2	Treasurer		
3	Secretary		
4			
5			
6	(advisory)		
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

We are working hard to add a Trustee who can advise and help with communication especially social media. We are still looking for a Trustee who can guide our long term financial planning.

Objectives and activities

Charitable purposes

1.4.1 To encourage and facilitate an interest in observing the night sky for islanders and visitors to Gigha. 1.4.2 To provide educational experiences to all ages in matters relating to observing the night sky. 1.4.3 To undertake regular events covering all age groups related to observing the night sky. 1.4.4 To encourage islanders and visitors to become involved in environmental protection and improvement in relation to the effects of light pollution on our night skies. 1.4.5 To provide opportunities for islanders and visitors who may feel socially excluded or lack self-confidence to participate in night sky related activities. 1.4.6 To promote mental well-being through provision of night sky related activities.

Summary of the main activities in relation to these objects

We have regularly updated the Gigha community via our monthly Island Newsletter and encouraged participation in our activities via social media which reaches a wider group of visitors and interested amateur astronomers. We have provided a range of workshops and community astronomy club activities during this year which have been well attended and very much enjoyed. Alongside these we have organised stargazing, moon watching and Aurora spotting sessions and although the weather often restricts these activities those that have taken place have provided an opportunity for people of all ages to see some spectacular night skies.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

We ran 10 community astronomy club sessions exploring many different aspects of the night sky from planets to the moon. We hosted many visitors and islanders at our stargazing and moon-watching sessions during our August Perseids Party and February Chasing the Moon festivals. We were successful in gaining funding for our All-Sky Camera and Gigha Celtic Moon Club projects. Both of these projects seek to make astronomy and the skies over Gigha more accessible to people from their own homes rather than having to brave the weather for a star gazing session at our Dark Skies Theatre. Both projects include activities for particularly vulnerable groups: our elderly population who at times struggle to safely access the outdoors at nighttime and our rurally isolated young people whose school schedules with bus and ferry journeys make evening activities less accessible for them. We are very grateful for a positive partnership with our mainland Grammar School and for being able to host some lunchtime astronomy club activities there. We have successfully increased the capacity of our volunteers to host outdoor events in the dark with several of them undertaking outdoor first aid, outdoor leadership and Environmental Health qualifications.

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Financial review

Brief statement of the charity's policy on reserves

Any reserves go towards paying for future activities in next years cycle. We also need to ensure that our volunteers are working safely outdoors and will use any reserves from donations or fundraising for new high-vis jackets and red-light head torches. We also need to continue to fund our online presence through the launch of a new website.

Details of any deficit

N/A

Donated facilities and services (if any)

We continue to have input from local astronomers and nature enthusiasts.

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>	<div></div>	
Full name(s)		
Position (e.g. Chair)	Chair	Treasurer
Date	22 nd September 2025	22 nd September 2025

Dark Skies Gigha

SC051611



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	03	2024		28	02	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	41
Legacies					-	
Grants		8,234			8,234	
Receipts from fundraising activities	90				90	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities		30			30	
					-	
A1 Sub total	90	8,264	-	-	8,354	41
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	90	8,264	-	-	8,354	41
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	180	293			473	112
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	180	293	-	-	473	112
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	180	293	-	-	473	112
Net receipts / (payments)	(90)	7,971	-	-	7,881	(71)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(90)	7,971	-	-	7,881	(71)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	130				130	201
	Surplus / (deficit) shown on receipts and payments account	(90)	7,971			7,881	(71)
						-	
						-	
	Cash and bank balances at end of year	40	7,971	-	-	8,011	130
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

			#####
			#####

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Dark Skies Gigha

SC051611

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	41
					-	
					-	
					-	
Total	-	-	-	-	-	41
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
National Lottery Awards for All		8,234		8,234	
				-	
				-	
				-	
Total	-	8,234		8,234	-
	-	-		-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Perseids Activities	90				90	41
Refund		30			30	
					-	
					-	
					-	
					-	
					-	
Total	90	30	-	-	120	41
	reference error	-	-	-	reference error	reference error

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Workshops	180				180	26
Refreshments Resources		150			150	86
Workshop Resources and Storage		143			143	
					-	
					-	
					-	
					-	
					-	
					-	
Total	180	293	-	-	473	112
	-	-	-	-	-	-

SC051611

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General Operating Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	41
Legacies					-	
Grants					-	
Receipts from fundraising activities previous yr c/f					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	90				90	
Sub total	90	-	-	-	90	41
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	90	-	-	-	90	41
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	180				180	26
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	180	-	-	-	180	26
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	180	-	-	-	180	112
Net receipts / (payments)	(90)	-	-	-	(90)	(71)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(90)	-	-	-	(90)	(71)

Nature and purpose of funds

General operating fund