



Galloway Forest Astronomical Society

**Annual Report & Financial Statements
For the Year Ended
31 August 2025**

ANNUAL REPORT & FINANCIAL STATEMENTS

For the Year Ended 31 August 2025

CONTENTS

Trustees' Annual Report.....	3 - 9
Independent Examiner's Report.....	10
Statement of Receipts & Payments.....	11
Statement of Balances	12
Notes to the Accounts.....	13

TRUSTEES' ANNUAL REPORT

For the Year Ended 31 August 2025

The Trustees are pleased to present their report together with the financial statements and the independent examiner's report for the year ended 31 August 2025.

Reference & Administrative Information

Charity Name

Galloway Forest Astronomical Society

Charity No

SC035033

Address

c/o 21 Glentrool, Newton Stewart, DG8 6SY

Current Trustees

Chair	Antony Michael Hector Berretti
Secretary	Jayne Store
Treasurer	Andrew John Sawers
	Brian William Rice
	Robin James Rice
	Hunter Broadfoot McCall
	Douglas Saxon Snell

Structure Governance & Management

Constitution

Galloway Forest Astronomical Society is an unincorporated association. It was established on 16 December 2003 with the purpose of acquiring the assets of the Wigtownshire Astronomical Society. GFAS has been a registered charity since that date, registered in Scotland SC035033. Its current constitution was approved by members in a general meeting on 10 November 2023, superseding in its entirety the constitution that was adopted in April 2006."

Appointment of Trustees

The Committee of the charity are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the constitution, the trustees shall conduct and manage the business of the charity. There shall be no less than four and no more than seven trustees.

At the AGM, all trustees shall retire from office but may offer themselves for re-election. There is no limit to the number of times a member may put themselves forward for re-election as a trustee. There shall be officers in position for Chair, Secretary and Treasurer and these positions will be elected by the membership at the Annual General Meeting.

TRUSTEES' ANNUAL REPORT

For the Year Ended 31 August 2025

Trustees Remuneration & Expenses

Travel expenses were paid throughout the year to two trustees £55 (2024: £220).

Objectives & Activities

Charitable purposes

Our purpose, as recorded in our constitution, is to promote and advance public education in, and enjoyment of, the science of astronomy in Dumfries and Galloway and neighbouring areas, and generally to encourage a popular interest in astronomical study and observation.

In pursuit of these Objects, the Society shall:

- organise events for Society Members and for the general public, such as meetings, talks, lectures, conferences, film presentations, observation sessions, workshops, trips to places of astronomical interest, and outreach events including school visits;
- share relevant information with Society Members and others via such as our website, social media, and newsletters;
- engage with others including relevant individuals, community groups, educational establishments or other societies or charities, or local, Scottish or United Kingdom government authorities, departments or agencies and other bodies, all with a view to furthering the Society's Objects;
- carry out any other activities which further any of the Society's Objects.

Achievements & Performance

Chair's Report – by Antony Berretti

As this is likely my last report it will reflect my recollections of the past 14 years.

I am writing this report with some sadness as my time as chair of GFAS comes to an end. Way back in 2012 I was approached by Doug Snell to see if together we could save the astronomy society from failing as a result of some serious operational difficulties. Closure would have meant the loss of all the society's equipment to other astronomy groups and would have ended the hard work of many local astronomers and interested citizens along with the dedication of Dr Helen McDonald in creating what eventually became the Galloway Forest Astronomical Society. Our previous incarnation was the Wigtownshire Astronomical Society which laid the foundation for what would come from all the hard work and dedication of all our previous members, the creation of the Galloway Dark Skies Park and the status it brought to the region.

At the time of the first AGM I attended in November 2013, I never thought I would hold the position of Chair for more than a few years. This was one prediction I could not have got correct as several years has turned into thirteen years, and all enjoyable notwithstanding all the difficulties we had to go through.

Our first priority (I was not alone in resolving these issues), was to get storage for all our equipment, and although our finances were limited, we managed to temporarily accommodate our equipment out in Blackcraig on a location used by Forestry and Land Scotland.

TRUSTEES' ANNUAL REPORT

For the Year Ended 31 August 2025

Achievements & Performance cont.

Chair's Report – by Antony Berretti

This was a necessary measure until such time as a secure alternative could be found and one that fitted in with our income potential. That accomplished, we worked hard with the then Forestry Commission to locate a permanent site but after several years of work we had to abandon any possibility due to costs involved and unsuitable sites that were offered.

Having been a member of Newton Stewart Tennis Club in my younger years (so so long ago) and one day when playing with my friend Jim Brown at the club, I saw that there was a unused space next to the club-house (present site). On discussions with many people and agreement within the GFAS committee, we struck a deal with the Tennis club being mutually beneficial and, with the hard work of the members especially Brian and Robin Rice and Hunter McCall, we built a home for the equipment which proved very practical as we could access it at any time and convenient to reach.

Our next issue was the membership. It was apparent to all that our reduced numbers were going to be a barrier for our survival and although we held some events around the region, our membership only went up slightly, though we did manage to entice Jerry McCleary to join and take on the rôle of treasurer along with his wife Rena and both a valuable pair to have and good banter at every event, and still good friends.

The mobile planetarium came out of this need to be more visible and relevant in an age when science was being attacked by actors determined to create a narrative that suited their objectives and ignoring actual verifiable evidence, as I saw it at the time. When we finally got our dome and Neil Park built the Newtonian projector system in-house, we tried it out, sorted flaws and set forth to a rapidly growing and appreciative public and pupils from both primary and secondary schools within our region. More members joined and as the only astronomy society in Scotland with such a set-up I was rightly proud of the achievement and I still am.

Covid-19 put a stop to nearly all our activities but at least we had a cash reserve to see us through those bleak three years till 2022 when things slowly went back to some form of normal. We will probably still see an after-effect for some more years as society gets used to post Covid-19 impacts but we now have some good news to look forward to. For example, the Scottish Dark Skies Observatory group, having lost their home near Dalmellington some years ago as a result of a fire, intend to rebuild anew at the old Forestry Commission activity center at Clatteringshaw mid way between Newton Stewart and New Galloway. This will usher in a new era for our part of the region if all goes to plan and give our astronomy group the added advantage of a substantial observational location close to the majority of our members and hopefully help to put GFAS back on the map.

My part for the time being is over but not ended as my day job still involves contact with organisations wanting to set-up in Dumfries and Galloway, and I shall be supportive in anyway I can, but it is the right time to step back and let others take the strain though I will keep my membership and support of the society whenever possible.

TRUSTEES' ANNUAL REPORT

For the Year Ended 31 August 2025

Achievements & Performance cont.

Chair's Report – by Antony Berretti

Over the those thirteen years we have met many times and always enjoyed what we have done and so may it continue with our new chair and good society.

Thanks to all for making this trip enjoyable and most looking forward to when we finally see Clatteringshaws open and we can view the cosmos.

Secretary's Report – by Jayne Store

Jayne took over secretarial duties from Doug Snell in February 2025. Doug has very kindly remained available for any queries that Jayne finds. Doug has retained editorship of the GFAS newsletter. Doug and Anne Snell were awarded life membership for the many years of service generously given to GFAS.

Membership: As of the end of October we have six life members of the society and 23 paid members. Under Data Protection regulations, members and email readers may have their details removed from our databases if they request this in writing to the Secretary.

Email list: We have 76 email addresses on the list, including the Astronomer Royal for Scotland, all of whom have been invited to the 2025 AGM.

Correspondence: Where relevant or informative, correspondence sent to the Society may be forwarded to members and non-members.

Events and School visits: we have had a regular series of events this year, with increased variety in those events going ahead, particularly using our Zoom licence to enable us to benefit from presentations given by expert astronomers in distant parts of the country. In general, observation sessions have been frustrated by heavy cloud cover. Evening observation events are often planned to take place alongside an indoor activity, but the daytime solar observations events have unfortunately been curtailed or cancelled. We have struggled to increase the number of school visits with the indoor planetarium due mainly to lack of volunteers who are able to assist with visits during the day, particularly fit and able volunteers. We welcome input from all members. We are currently working to establish a fixed events programme for 2025-26, below is a summary of events for 2024-25.

All of the undernoted events have been reported to members in newsletters:

- 11th Nov 2024 Movie night at Newton Stewart cinema 'Interstellar'
- 6th Feb 2025 – GFAS at The Hive
- 11th March 2025 – indoor planetarium taken to Girvan Academy
- 29th March 2025 partial solar eclipse observation
- 24th April 2025, Brendan Owens speaking about Mars, by Zoom link to an audience at Newton Stewart Golf Club
- 9th May 2025 Mary McIntyre speaking about constellations by Zoom link to an audience at Newton Stewart Initiative Hut
- May Solar observation event cancelled due to clouds!

TRUSTEES' ANNUAL REPORT

For the Year Ended 31 August 2025

Achievements & Performance cont.

Secretary's Report – by Jayne Store

- 21st June 2025 solar observation event, car park at The Belted Galloway Visitor Centre, Newton Stewart
- 14th July 2025 Newton Stewart cinema evening to see '**2001: A Space Odyssey**'

GFAS Newsletters: Six newsletters have been sent out to members and those registered on the email group since October 2024 and have been posted on the GFAS website. Members and friends are reminded that articles and/or materials for our newsletters are always welcome. If you have material, please email to the secretary. Contributions are also very welcome via our Facebook page "GFAS Chat".

Charitable Status: Our annual report to OSCR, the Office of the Scottish Charities Regulator, was submitted on behalf of the Trustees by our external auditor after last year's GFAS AGM and was accepted by OSCR in due course. Our report for 2024 - 2025 is due by the end of May 2026.

Website: We are very grateful to Neil Park who maintains our website and email system infrastructure. The site remains at www.gf-astro.org.

Fundraising: In September 2024 we made a successful application to the Wigtown Community Shop for a £250 grant to fund our proposed Zoom and Vimeo licences so that we can fulfil our educational remit by accessing experts who wouldn't otherwise be able to come to our remote corner of Scotland.

Future projects:

- The committee is exploring the possibility of erecting an observation dome in Glentroll Village to house a telescope for use under supervision in the Dark Sky Park. Watch this space!
- Aim to take the indoor planetarium for more school and large space visits but it requires willing volunteers to step forward. Please chat with any of the committee members if you're interested.

Treasurer's Report – by Andy Sawers BAcc FRAS

Financial performance

The year to end-August 2025 was financially very successful. Cash receipts were more than two-and-a-half times what they were in the previous year, but expenses were only up by 12%. Our bottom line showed a surplus of £145, compared to a deficit of £376 in the previous year. Do bear in mind, however, that a deficit typically means (as it did last year) that we are still spending grant money awarded to us some years ago, so is not necessarily a bad thing.

TRUSTEES' ANNUAL REPORT

For the Year Ended 31 August 2025

Achievements & Performance cont.

Treasurer's Report – by Andy Sawers BAcc FRAS

Receipts

- Membership income was up by £100 to £350, partly because of renewal timings but mostly because of an increase in our membership numbers.
- We were also very grateful to receive a £250 grant from the Wigtown Community Shop to enable us to better fulfil our mandate as a registered charity by enabling us to subscribe to Zoom. We thank them for their generosity. This made it possible for us to get expert speakers who wouldn't otherwise be able to travel to this corner of southwest Scotland. You may recall we had former Royal Observatory Greenwich astronomer Brendan Owens speak to us about Mars, while renowned amateur astronomer Mary McIntyre spoke to us from deepest Oxfordshire about constellation lore. We are currently putting together a programme of similar Zoom events for the coming year.
- The year just gone was also our first full 12 months of interest from our 180-day notice savings account, which pays Base rate (currently 4%). This, plus a smaller yield on our instant access account, gave us a total of £290 in interest income this year.
- We again thank Mr and Mrs H MacDonald for continuing to be such generous supporters of the Society.

Payments

- Our biggest single item of expenditure is the £263 we spent on IT support and web costs, but two-thirds of that amount (£172) covers hosting costs for a four-year period. • Software licence costs relate to our new Zoom account, mentioned earlier.
- Our second-biggest expense is our contribution to the ground maintenance costs at the Newton Stewart Tennis Club, where we have a hut with various items of equipment. This is funded by the Co-Op Community Causes grant we received some years ago, and we thank them again for their support.
- Travel expenses have fallen considerably this year because our outreach programme to schools and community centres was considerably reduced this year, largely owing to the challenge of getting school dates that suited the availability of our volunteers.
- We remain fully and properly insured through our membership of the Federation of Astronomical Societies and the group policies they secure for members.
- My thanks go to Louise McCullough for again conducting a thorough and efficient review of the annual accounts that have been presented to you.

Financial position and membership fees

We remain in a very robust financial position, with £9,554 in the bank or cash in hand. All of our main 'restricted funds' – are still showing very positive balances, allowing us to continue the work for which they were intended for some years to come. In light of our current favourable circumstances, we do not propose to increase membership fees, which will remain at £15 for individuals (over the age of 18) and £25 for a family of four (over the age of 16). Students and juniors remain free of charge.

TRUSTEES' ANNUAL REPORT

For the Year Ended 31 August 2025

Achievements & Performance cont.

Treasurer's Report – by Andy Sawers BAcc FRAS

Outlook

Our increasingly active programme of talks will, we hope, encourage new members to join GFAS, increasing our membership income as well as increasing the pool of potential volunteers for our various activities. To the extent that we are able to progress our schools and outreach programme, travel expenses will increase, but we have very considerable Killgallioch Community Benefit Funds available to support that programme. As in previous years, we are grateful for the support they gave us.

You will see in the Secretary's report that we are exploring the possibility of erecting an observation dome in Glentool Village to house a telescope. As this project develops, we will explore whether we can secure grant funding to bring it to fruition.

I look forward to answering any questions you may have at the AGM.

Financial Review

Total Income of the charity was £970 (2024: £356). Expenditure was £825 (2024: £732), resulting in a surplus of £145 (2024: (£376)).

Unrestricted Fund income of the organisation £250 (2024: £356). Expenditure was £321 (2024: £170), resulting in a deficit of £71 (2024: £186).

Reserves Policy

The Trustees have adopted a policy of trying to maintain a level of unrestricted reserves such that, in the event of a significant drop in income the Charity would be able to maintain its current level of activities for a reasonable period until replacement funding is obtained. The Charity held unrestricted funds of £5,276, which is within target.

Approved by the Members at the AGM on 1st November 2025 and signed on their behalf by the Secretary:



Jayne Store

INDEPENDENT EXAMINER'S REPORT

For the Year Ended 31 August 2025

Independent Examiner's Report to the Trustees of Galloway Forest Astronomical Society, SC035033

I report on the accounts of the Charity for the year ended 31 August 2025.

Respective Responsibility 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The Charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.



Louise McCulloch

LM Bookkeeping Services

8 Kings Road

Whithorn

DG8 8PP

2nd November 2025

STATEMENT OF RECEIPTS AND PAYMENTS

For the Year Ended 31 August 2025

Receipts	Note	Unrestricted Funds	Restricted Funds	2025 £	2024 £
Membership Subscriptions		350	-	350	250
Donations		80	-	80	79
Grants		-	250	250	-
Event Entry Fee		-	-	-	5
Interest		290	-	290	22
Total Receipts		720	250	970	356
Payments <i>(relating to charitable activities)</i>					
Travel Expenses		-	55	55	230
Accounts Examination		48	-	48	40
Venue Rental		95	-	95	95
Equipment Storage		-	170	170	170
Hospitality Costs		9	-	9	-
IT Support & Web Costs		263	-	263	-
Software Licenses		-	96	96	-
Fed Astro Soc Membership Fees		20	-	20	20
Fed Astro PLI		55	-	55	53
Equipment Purchases		14	-	14	124
Total Payments		504	321	825	732
Surplus/(Deficit) for the year		216	(71)	145	(376)

STATEMENT OF BALANCES

As at 31 August 2025

Funds Reconciliation	Note	2025 £	2024 £
Cash at Bank & In Hand 31/08/2024		9,409	9,785
Surplus/(Deficit) for year		145	(376)
Cash at Bank & In Hand – 31/08/2025		9,554	9,409
Bank & Cash Balances			
Co-op Current Account		200	4,296
Co-op Savings Account		4,029	
180-day Notice Savings Account		5,283	5,022
Cash in Hand		42	91
		9,554	9,409

NOTES TO THE ACCOUNTS

As at 31 August 2025

1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis on accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006 (as amended).

2. Transactions with Trustees and Related Parties

- a) No remuneration was paid to the trustees during the year (2024: Nil)
- b) Expenses of £55 were paid to trustees during the year (2024: £230)
- c) There were no transactions with related parties

3. Nature and purpose of funds

	As at 31/08/2024	Incoming Resources	Outgoing Resources	As at 31/08/2025
<u>Unrestricted Funds</u>	£	£	£	£
Charitable Activities	5,060	720	504	5,276
<u>Restricted Funds</u>				
Co-op Community Fund	1,532	-	170	1,362
Kilgallioch Community Benefit Fund	2,817	-	55	2,762
Wigtown Community Shop	-	250	96	154
	4,349	250	321	4,278
<u>Total Funds</u>	9,409	970	825	9,554

Co-op Community Causes

Second instalment of funding that was to be used for the purchase of a storage shed to be sited in Newton Stewart and to build a portable planetarium to further science in local schools.

Kilgallioch Community Benefit Fund

Grant for the purchase of a portable planetarium for use on visits to schools in the region.

Wigtown Community Shop

towards software costs for a Zoom and Vimeo subscription to enable virtual meetings with speakers

Approved by the Trustees at the AGM on 1st November 2025 and signed on their behalf by the Secretary:

Jayne Store

Jayne Store