APPENDIX 1

OSCR
Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	6	10	2024	To	5	10	2025

Office of the Scottish **Charity Regulator**

Reference and administration details

Charity name	Royal Observatory Edinburgh Trust	
Other names charity is known by	ROE Trust	
Registered charity number	SC013784	
Charity's principal address	Royal Observatory,	
	Blackford Hill,	
	Edinburgh.	
		Postcode EH9 3HJ

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	**Prof. A. Lawrence**	Chair		} Nominees for to become
2	**Prof. E.I. Robson**			} Trustees are selected
3	**Prof. J.S. Dunlop**			} by discussion and
4	**Prof. G.S. Wright**			} consensus amongst all
5	**Prof. S. Monro**			} the Trustees.
6	**Mr I. Murray MP**			}
7	**Prof.C.E.C. Heymans**			}
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APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	Charity name
Registered charity number	**SC**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
			to			

Set out on pages		(remember to include the page numbers of additional sheets)

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) 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.

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 that disclosed on the attached page*]

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.

Signed:**		**Date:**	
Name:			
Relevant professional qualification(s) or body (if any):			
Address:			

*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

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
None.	

Structure, governance and management

Type of governing document	Written Constitution (lodged with OSCR).
Trustee recruitment and appointment	Trustees are recruited and appointed by existing Trustees of the ROE Trust following the stipulations specified in the Trust's Constitution. The procedure is outlined in Appendix 1, 'Other Optional Information', below.

Objectives and activities

Charitable purposes	Advancing education, science and scholarship. Particularly public outreach in astronomy, focussed on, but not limited to, the work of the Royal Observatory Edinburgh. Also the conservation of, study of, and public understanding of the history of the Royal Observatory Edinburgh and other wider aspects of astronomy.
Summary of the main activities in relation to these objects	(1) Collaboration with the Prof. C.E.C. Heymans, Astronomer Royal for Scotland (herself a Trustee) on the SYTN Project which aims to put portable telescopes in the Scottish school Outdoor Centres for the use of pupils visiting these centres. (2) By arrangement giving tours of the Royal Observatory Edinburgh for interested groups. (3) Assisting Observatory staff with preparations for the refurbishment of the historic main (1894) building on site.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	(1) The initial SYTN pilot project funded by STFC ended in April 2025 having fully met its objectives, with its budget fully spent. 195 children, from eleven schools, had taken part in an astronomy evening at one of the two outdoor centres selected for the pilot (Lagganlia and Benmore). This cohort amounts to approximately 10% of the children to pass through the centres during the period of the pilot. The experience gained during the pilot study led to the inclusion of an additional component to the project: the acquisition of a portable planetarium to be toured to schools participating in the project. A pilot study for this component was run in parallel with continuing delivery of the SYTN programme to outdoor centres. The Dynamic Earth Learning and Education team and the ROE Visitor Centre joined the project as additional members. (2) Work continued throughout the period to sort and index the large amount of uncatalogued historic material in the Observatory's archives prior to their removal to temporary storage during the planned refurbishment of the 1894 building. (3) Some work was done to augment the recent material in the archives by communicating with retired members of staff and their children. Also several interviews with retired members of staff were conducted, with each interview being video recorded.

Financial review

Brief statement of the charity's policy on reserves	The ROE Trust seeks to retain adequate financial reserves to facilitate its work.

Details of any deficit	None.
Donated facilities and services (if any)	The Trustees and Secretary (who is not a Trustee) contribute voluntary effort to further its objectives. Some facilities, notably permission to book a room in which to hold Trust meetings and provision of some computing infrastructure is provided by the Astronomy Technology Centre (ATC) which is located at the ROE. The ATC is an establishment of the UK Science and Technology Facilities Council.

APPENDIX 1

Other optional information

The procedure to induct a new Trustee to the ROE Trust is as follows.

(1) Discussion amongst the Trustees results in the selection of a nominee to be approached to become a Trustee.

(2) Once a nominee has been selected a named individual, the inductor, will be responsible for conducting the induction process. Usually the inductor will be the Chair though occasionally the process may be conducted by another Trustee or the Secretary, as circumstances require.

(3) The inductor will approach the nominee to determine whether they wish to become a Trustee of the ROE Trust. Also the inductor sends the nominee a copy of the current Constitution, notes that the nominee should become familiar with it, and appraises him of the routine operation of the Trust.

(4) If the nominee consents to be considered as a Trustee the inductor determines that there is no legal impediment to the nominee becoming a Trustee and that the nominee satisfies all other requirements as specified in the Constitution.

(5) If no impediment to the nominee becoming a Trustee is found then the Secretary issues him with a formal invitation.

(6) Once the nominee replies accepting the invitation the recruitment process is complete and the nominee is now a Trustee. The Secretary updates the list of current Trustees and other documents accordingly.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) ***OSCR will accept digital or typed signatures***		
Full name(s)	**Andrew Lawrence**	**Catherine Heymans**
Position (e.g. Chair)	**Chair**	**Trustee**
Date	**2026-07-23**	**2026-07-29**

Enter charity name below

Royal Observatory Edinburgh Trust

Enter SC No. below

SC013784

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	6	10	2024		5	10	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations		4,685			4,685	6,690
Legacies					-	
Grants	2,000				2,000	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	2,000	4,685	-	-	6,685	6,690
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,000	4,685	-	-	6,685	6,690
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:	1,180				1,180	-
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	1,180	-	-	-	1,180	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	1,180	-	-	-	1,180	-
Net receipts / (payments)	820	4,685	-	-	5,505	6,690
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	820	4,685	-	-	5,505	6,690

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	9,658	14,686			24,344	17,654
	Surplus / (deficit) shown on receipts and payments account	820	4,685			5,505	6,690
						-	
						-	
	Cash and bank balances at end of year	10,478	19,371	-	-	29,849	24,344
	(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	None. The liabilities mentioned in last year's accounts were discharged this year (and accounted as governance costs).			
		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
	A. Law	Andrew Lawrence	30 July 2026
	C. Heymans	Catherine Heymans	30 July 2026

Section C Notes to the Accounts

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

There is a single restricted fund which is for the SYTN (Scottish Youth Telescopes Network) project. Money held in this fund is used solely for the SYTN project, particularly for the purchase of telescopes for the Outdoor Centres.

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)	X

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)	

C4b Trustee expenses - details

	Number of trustees	£
Prof. I. Robson (Trustee): travel expenses for attending 2 meetings.	1	244
{ Dr A.C. Davenhall (Secretary): reimbursement for previous Trust	1	936
{ expenses paid from a personal account. See the note on liabilities in		
{ the previous year's accounts.		

C5 Transactions with trustees and connected persons

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

C6 Other information

Royal Observatory Edinburgh Trust **SC013784**

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 £
Donation by Prof. C. Heymans (Chair)		819			819	
Donation by the ROE Visitor Centre		3,866			3,866	
					-	
					-	
Total	-	4,685	-	-	4,685	-

- - #: - # - #: - #: reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
{ Grant by the Royal Society of Edinburgh towards the	2,000		2,000	
{ Fragile Space exhibition.			-	
			-	
			-	
Total	2,000	-	2,000	-

- - #: #: - #: -

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

SC013784

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below **ROE Trust (unrestricted)**	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					-	
Legacies					-	
Grants	2,000				2,000	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	2,000	-	-	-	2,000	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,000	-	-	-	2,000	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Expense claims	1,180				1,180	
					-	
Sub total	1,180	-	-	-	1,180	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1,180	-	-	-	1,180	-
Net receipts / (payments)	820	-	-	-	820	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	820	-	-	-	820	-

Nature and purpose of funds

Royal Observatory Edinburgh Trust SC013784

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below		
	SYTN				Total restricted funds	Total restricted funds last period
Receipts						
Donations	4,685				4,685	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	4,685	-	-	-	4,685	-
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	4,685	-	-	-	4,685	-
					-	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	-	-	-	-	-	-
					-	
Net receipts / (payments)	4,685	-	-	-	4,685	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	4,685	-	-	-	4,685	-
					-	

Nature and purpose of funds

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of	Charity name						
Registered charity number	**SC**						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
				to			
Set out on pages						(remember to include the page numbers of additional sheets)	

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) 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.
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 that disclosed on the attached page*] 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.

Signed:**		**Date:**	
Name:			
Relevant professional qualification(s) or body (if any):			
Address:			

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