



Dark Skies Gigha

8th November 2024

To whom it may concern RE: OSCR Annual Return of Accounts for Dark Skies Gigha
SC051611

Please find enclosed our P&R statement of our annual accounts and our external examiner's report along with our annual return statement.

We have enjoyed another successful year of star gazing and other astronomical activities with a wide range of participants and partners. In 2024/5 we look forward to hosting several larger community festivals and events on Gigha and to increasing our membership. We also look forward to working in longer term partnership with funders who support our progress towards achieving Dark Skies Island international status.

If you require any more information or would like to discuss our comments, please do not hesitate to contact me via email on [REDACTED]

Kindest regards,

[REDACTED]

Chair, Dark Skies Gigha

**Trustees' Annual Report for the period**

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	03	2023		29	02	2024

Office of the Scottish Charity Regulator

Reference and administration details

Charity name Dark Skies Gigha

Other names charity is known by

Registered charity number SC0051611

Charity's principal address

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			
2			
3			
4			
5			
6			
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

We are a Scottish Charitable Incorporated Organisation and a fully constituted group and our constitution contains full details of our charitable purpose, the structure of our organisation and how we operate.

Trustee recruitment and appointment

Due to life changes and transition this year, those who serve as our secretary and treasurer have moved on. After our AGM we have a new chair and (including the chair) we have recruited four new Trustees this year. We have no Trustees appointed by external organisations.

Objectives and activities

Charitable purposes

(b) the advancement of education
(i) the provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended

Summary of the main activities in relation to these objects

Regular star gazing, meteor shower and Aurora watching. Astronomy clubs, workshops and events. Astronomy STEM activities, citizen science digital workshops, arts and cultural activities about the night sky. Reduction of light pollution advice and workshops.

APPENDIX 1

Achievements and performance

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

During the period March 2023 and March 2024, we engaged in informally organised stargazing activities with Gigha residents and visitors to Gigha. Though sometimes hampered by the weather, we successfully provided indoor or online activities when it was too wet or cold to venture outdoors. Volunteer-led activities included several opportunities to join together to watch the Aurora and also to observe meteor showers at peak times. We held events to assist people with using their phones and cameras to capture video/photo observations and were grateful to local experts who came to Gigha to share their knowledge and skills with us. Our Facebook account has benefitted greatly from people uploading images demonstrating new-found skills. There were no daytime eclipses in this year, but we did successfully organise a gathering for those wanting to know more about lunar eclipses seen in different parts of the world as well as some input on supermoons and when they would be appearing within the year. In 2024 and in partnership with [REDACTED] as part of an astronomy for small island communities initiative, we started a regular Community Astronomy Club on Gigha. Sessions included STEM activities related to astronomy, citizen science and data collection activities. We also provided feedback and input on reducing light pollution to three local projects.

Financial review

Brief statement of the charity's policy on reserves

As most of our activities incur no costs, we generally hold no reserves unless we have funding ringfenced for future events and expenditure to be spent by a long-term deadline. We would like to build up reserves for the future in order to take on more ambitious projects. Also, we will work on building up reserves to more than cover annual costs we anticipate in the future e.g. outdoor activity insurance, public liability and events insurance and web site fees.

Details of any deficit

We have no deficit and do not anticipate a future deficit based on plans for 2024/25 and successful funding bids for those activities.

Donated facilities and services (if any)

A local charity provided funds for hiring the village hall for our regular community astronomy club. Gigha and Cara Church donated use of their building for the secondary school overnight visits. The owners of Achamore House donated lounge and garden space for some of our astronomy workshops. We have had time and expertise donated by [REDACTED] AFRIS Project astronomer as well as donated professional input and advice from [REDACTED] at Glasgow Science Centre and [REDACTED] Scotland's Astronomer Royal. We were donated a telescope from distribution of assets by a local group which closed.

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)

[Redacted signature]

Full name(s)

[Redacted name]

Position (e.g. Chair) Chair

Treasurer

Date 10th October 2024

10th October 2024

Receipts and payments accounts						
For the period from				to		
	01	03	2023		29	02 2024

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				#REF!	
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					-	
					-	
A1 Sub total	41	-	-	-	41	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	41	-	-	-	41	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	26	86			112	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	26	86	-	-	112	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	26	86	-	-	112	-
Net receipts / (payments)	15	(86)	-	-	(71)	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	15	(86)	-	-	(71)	-

Section B Statement of balances

Category	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	115	86			201	
	Surplus / (deficit) shown on receipts and payments account	(71)				(71)	
						-	
						-	
	Cash and bank balances at end of year	130		-	-	130	-
	(Agree balances with receipts and payments account(s))						

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

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

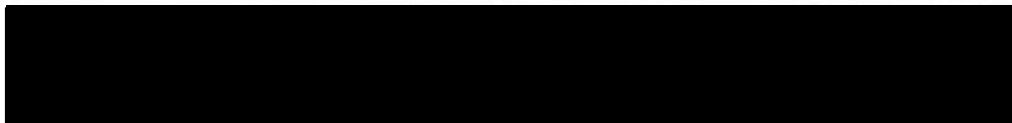
B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

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

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

Signature

Print Name

Date of
approval


10/10/24

10/10/24

Section C Notes to the Accounts

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

Grant fund from Isle of Gigha Heritage Trust was not needed to cover festival costs in the end so returned to them. As per advice of Independent examiner, accounts now ammended so that this amount recorded and entered into restricted funding column for a more accuarte understanding of the accounts 2023-2024.

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
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Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

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

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Meteor Showers Event	41				41	
					-	
					-	
					-	
Total	41		-	-	41	-
	-	-	-	#REF!	#REF!	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

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	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Return of surplus IGHT Community Grant		86			86	
Village Hall Hire	26				26	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	26	86	-	-	112	

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

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 31 March 2024 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
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: 6th November 2024