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THE ROYAL ASTRONOMICAL SOCIETY OF CANADA

LA SOCIÉTÉ ROYALE D'ASTRONOMIE DU CANADA

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ANNUAL MEETING  
RÉUNION ANNUELLE

2006

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ANNUAL REPORT  
RAPPORT ANNUEL

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2005

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Agenda

President Nomination  
1st Vice President Nomination  
2nd Vice President Nomination  
Proposed changes to Membership  
Fees  
Proposed by-law amendments

President's Message  
Secretary's Message  
Treasurer's Report  
Auditor's Report  
Balance Sheet/Statement of  
Changes in Net Assets  
Statement of Revenue,  
Expenditure  
Notes to the Financial  
Statements  
Centre Financial Reports for Fiscal 2005

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**Annual Meeting 2006**

The Annual Meeting of members will be held on **Sunday, May 21, 2006 at 8:30 a.m. to 10:30 a.m.**

Minto Centre (Bell Theatre) Bldg, Carleton University,  
Ottawa, Ontario

**Agenda**

1. **Approval of Agenda**
2. **Minutes of the 2005 Annual Meeting** (Published in the online version 2005 Annual Report, and located on the RASC members only section on the Web site ([www.rasc.ca/private/minutes](http://www.rasc.ca/private/minutes)))
3. **Reports of Officers**

President	(Peter Jedicke)
1st Vice-President	(Scott Young)
2nd Vice-President	(Dave Lane)
National Secretary	(Stan Runge)
Treasurer	(Dave Clark)
Report of Financial Statements	(Published in the 2005 Annual Report)
Executive Secretary	(Bonnie Bird)
Recorder	(James Edgar)
4. **Reports of Standing Committees:**

Awards	(Rajiv Gupta)
Constitution	(Randy Attwood)
Education	(Mary Lou Whitehorne)
Executive	(Peter Jedicke)
Finance	(Dave Clark)
Historical	(Peter Broughton)
Library	(Bob Garrison)
Membership & Promotion Grey	(Denis)
Nominating	(Rajiv Gupta)
Observing	(Chris Fleming)
Property	(Robert May)
Publications	(Scott Young)
5. **Reports of Special Committees:**

Astronomy Day	(Bruce McCurdy)
Information Technology	(Dave Lane)
Light-Pollution Abatement	(Robert Dick)
6. **Motions to Amend By-Law Number One**
7. **Motion to Increase Society Fees**
8. **Results of the Election of Officers of the Society — National Secretary**
9. **Election of Auditor** Proposed: Tinkham & Associates
10. **Other Business** GA 2007 Presentation

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**Réunion annuelle 2006**

La Réunion annuelle des membres aura lieu **dimanche, le 21 mai**

**2006 de 08h30 à 10h30**

Édifice Centre Minto (Théâtre Bell) Université Carleton,  
Ottawa, Ontario

**Ordre du jour**

1. **Adoption de l'ordre du jour**
2. **Procès-verbal de la Réunion annuelle 2005** (voir la version électronique du rapport annuel 2005, située dans la section réservée aux membres du site web ([www.rasc.ca/private/minutes](http://www.rasc.ca/private/minutes)))
3. **Rapports des Officiers**

Président	(Peter Jedicke)
1st Vice-Président	(Scott Young)
2e Vice-Président	(Dave Lane)
Secrétaire national	(Stan Runge)
Trésorier	(Dave Clark)
Rapport sur les états financiers	(inclus dans le Rapport annuel 2005)
Secrétaire exécutive	(Bonnie Bird)
Rapporteur	(James Edgar)
4. **Rapports des Comités permanents:**

Prix	(Rajiv Gupta)
Constitution	(Randy Attwood)
Éducation	(Mary Lou Whitehorne)
Exécutif	(Peter Jedicke)
Finance	(Dave Clark)
Histoire	(Peter Broughton)
Bibliothèque	(Bob Garrison)
Membres & Promotion	(Denis Grey)
Nominations	(Rajiv Gupta)
Observation	(Chris Fleming)
Propriété	(Robert May)
Publications	(Scott Young)
5. **Rapports des Comités spéciaux:**

Journée de l'astronomie	(Bruce McCurdy)
Technologies de l'information	(Dave Lane)
Lutte contre la pollution lumineuse	(Robert Dick)
6. **Motions pour modifier le Règlement No 1**
7. **Motion pour augmenter les cotisations de la Société**
8. **Résultat de l'élection des Officiers de la Société — Secrétaire national**
9. **Élection d'un Vérificateur financier** Proposition: Tinkham & Associates
10. **Varia** Présentation sur le GA 2007

## **BIOGRAPHY OF NOMINATED PRESIDENT**

(Candidate proposed by the Nominations  
Committee)

**Scott Young** joined the RASC Winnipeg Centre in 1987. He has served as a Winnipeg Centre Councillor, Secretary, Astronomy Day Coordinator, Vice-President, and President, and been active in Centre outreach and public education efforts. Scott has been National Council Representative for Winnipeg for several periods, as well as two terms as National Astronomy Day Coordinator.

In addition to RASC duties, Scott enjoys observing with a variety of telescopes, including his first scope, a 60-mm Tasco that has been extensively retrofitted. Scott has dabbled in astrophotography, CCD imaging, and photometry, but especially enjoys sketching deep-sky objects at the highest allowable magnification. (Through the Tasco and other scopes!)

Scott has worked in science education for 17 years, both through the RASC and at three planetarium theatres in two countries. Currently he is the Manager of the Planetarium and Science Gallery at The Manitoba Museum in Winnipeg. He plays guitar and sings in the popular GA band, "The Halipeg Winfaxes," and can often be found playing a variety of instruments in a variety of bands.

## **Biographie du président nommé (Candidat proposé par le comité de nominations)**

**Scott Young** s'est joint au Centre de Winnipeg de la SRAC en 1987. Il y a servi à titre de conseiller, secrétaire, coordonnateur de la journée d'astronomie, vice-président et président, en plus d'être actif au sein du comité d'éducation publique. Scott a servi plusieurs mandats à titre de Représentant national du Centre de Winnipeg, et a complété deux mandats à titre de coordonnateur national de la journée de l'astronomie.

En plus de ses fonctions au sein de la SRAC, Scott aime bien faire de l'observation à l'aide de divers instruments, y compris son premier télescope Tasco de 60 mm qu'il a maintes fois refaçonné. Il s'est également fait la main à l'astrophotographie, à l'imagerie CCD et à la photométrie mais ce qu'il aime surtout c'est de dessiner les objets du ciel profond qu'il observe au plus fort grossissement possible (dans son Tasco et d'autres télescopes!)

Scott œuvre dans le domaine de l'éducation scientifique depuis 17 ans, autant par l'entremise de la SRAC que dans le cadre d'emplois pour trois planétariums dans deux pays. Il est présentement gérant du « Planetarium and Science Gallery » au Musée du Manitoba à Winnipeg. Il joue de la guitare et chante dans le très populaire groupe de l'Assemblée générale, le "Halipeg Winfaxes", et jouent divers instruments dans plusieurs groupes musicaux.

## **BIOGRAPHY OF NOMINATED FIRST VICE-PRESIDENT**

(Candidate proposed by the Nominations  
Committee)

**David Lane** is a life member of the Royal Astronomical Society of Canada and is a recipient of the Ken Chilton Prize, the Service Medal, and the Chant Medal. He recently retired from the Halifax Centre executive after serving for about 15 years in various positions including two years as President.

In the mid-1990s Dave led the reform and merger of the earlier incarnation of the Journal and former Bulletin publications, and served as the first Journal Production Manager until 2002. He has served the national Society for many years, usually behind the scenes, by performing a variety of duties including being the Society's first Webmaster, setting up and running the eStore, contributing annually to the Observer's Handbook and Observer's Calendar, while also serving on a variety of national committees. He is currently 2nd Vice-President, incoming Observer's Calendar Editor, and Chair of the Information Technology Committee.

Aside from RASC activities, Dave enjoys CCD imaging and supernova searching at his backyard Abbey Ridge Observatory, and deep-sky observing with his home-built 18-inch telescope. Dave operates Nova Astronomics, a part-time software company that primarily develops and markets "The Earth Centered Universe" astronomy software. During the day, Dave is a system administrator and astronomy technician at Saint Mary's University.

## **Biographie du vice-président nominé (Candidat proposé par le comité de nominations)**

**David Lane** est membre à vie de la Société royale d'astronomie du Canada et un récipiendaire du prix Ken Chilton, de la Médaille de service et de la Médaille Chant. Il a récemment quitté le comité exécutif du Centre de Halifax après y avoir servi pendant environ 15 ans dans diverses positions, y compris deux ans à titre de président.

Au milieu des années 90, Dave pilota la révision et la fusion du Journal et du Bulletin de l'époque, et fut le premier à en gérer la production jusqu'en 2002. Travaillant surtout en arrière-plan il a, pendant de nombreuses années, appuyé la Société en exécutant diverses tâches, notamment en étant le premier Webmestre de la Société, en mettant sur pied et gérant le eStore, en contribuant au Observer's Handbook et au Calendrier, tout en faisant partie de divers comités nationaux. Il est présentement 2<sup>e</sup> Vice-président, le nouvel éditeur du Calendrier et le président du Comité de l'information et de la technologie.

En plus de ses activités à la SRAC, Dave s'adonne à l'imagerie CCD et à la recherche de supernovae depuis son observatoire Abbey Ridge dans sa cour, ainsi qu'à l'observation du ciel profond avec son télescope de 18 pouces qu'il a confectionné. Dave dirige Nova Astronomics, une société à temps partiel de conception de logiciels dont la principale fonction consiste à développer et mettre en marché le logiciel d'astronomie «The Earth Centered Universe». Le jour, Dave est gestionnaire de système et technicien en astronomie à l'Université Saint Mary.

## BIOGRAPHY OF NOMINATED SECOND VICE-PRESIDENT

(Candidate proposed by the Nominations Committee)

**Mary Lou Whitehorne** joined the RASC in 1986 and has been a life member since 1990. She has served 15 years on the Halifax Centre executive, including three terms as President. She has been active in every aspect of Halifax Centre life, including observing, outreach in the schools and with the public, working on Nova East, and organizing the 1993 Halifax General Assembly.

Nationally, Mary Lou has served on the Light-Pollution Abatement Committee, the Property Committee, the GA Guidelines Committee, and is currently the chair of the Education Committee. She was a section contributor to the Observer's Handbook for nine years, and Education Notes editor for JRASC for two years. Mary Lou is the recipient of the RASC Chant Medal and Simon Newcomb Awards, the Messier and Finest NGC Certificates, as well as the Las Cumbres Award from the Astronomical Society of the Pacific.

Mary Lou has worked in science education for 16 years. She has worked with teachers and students at all grade levels in the classroom, in workshops and summer institutes, at professional-development conferences and in fixed and portable planetaria. She spent a few years doing space science education with the Canadian Space Agency and Canada's astronauts. She is the author of *Skyways Astronomy Handbook for Teachers and Explorons l'astronomie – Guide pédagogique*. She is presently working on innovative educational products with Starry Night/Imaginova Canada, and is the lead author of *Starry Night Middle School* and *Starry Night High School*.

## Biographie du deuxième vice- président nommé

(Candidat proposé par le comité de nominations)

**Mary-Lou Whitehorne** s'est jointe à la SRAC en 1986 et est membre à vie depuis 1990. Elle a été membre du comité exécutif du centre de Halifax pendant 15 ans, et trois fois présidente. Elle a touché à tous les aspects du Centre de Halifax : l'observation, les activités dans les écoles et avec le public, l'initiative Nova East et en organisant l'Assemblée générale de 1993 à Halifax.

Sur le plan national, Mary Lou a été membre du Comités sur la Lutte contre la pollution lumineuse, celui sur les Propriétés, celui sur les Lignes directrices pour les assemblées générales, et elle préside actuellement le Comité sur l'éducation. Elle a contribué à une section du Observer's Handbook pendant neuf ans, et à servi pendant deux ans comme éditrice de la section sur l'éducation du Journal. Mary Lou est récipiendaire de la Médaille Chant et du Prix Simon Newcomb de la SRAC, ainsi que des certificats Messier et « Plus beaux objets NGC ». Elle a également reçu le Prix Las Cumbres de l'Astronomical Society of the Pacific.

Mary Lou oeuvre dans le domaine de l'éducation scientifique depuis 16 ans. Elle a travaillé avec des professeurs et des élèves de tous les niveaux en classe, dans le contexte d'ateliers et de camps d'été, dans le cadre de conférences de développement professionnel, et dans des planétariums fixes ou mobiles. Elle a travaillé quelques années dans le domaine de l'éducation aérospatiale avec L'Agence spatiale canadienne et les astronautes canadiens. Elle est l'auteur de *Skyways- Astronomy Handbook for Teachers* et de *Explorons l'astronomie - Guide pédagogique*. Elle travaille actuellement sur des produits éducationnels innovateurs avec la société Starry Night/Imaginova Canada, et elle est l'auteur principal de *Starry Night Middle School* et de *Starry Night High School*.

# Proposed Bylaw Changes / Motions to Increase Society Fees

## *A Change to the Way That the Number of National Council Representatives for a Given Centre is Chosen*

This proposed change to the Society's By-law Number One was approved at a meeting of National Council held on Saturday, February 11, 2006 (2006-02-11) and will be presented for ratification at the Annual Meeting of the Society on May 21, 2006 (2006-05-21).

### **Explanation**

Some Centres have expressed concern about the current method used to determine the number of National Council Representatives that a particular Centre is entitled to. Presently centres are entitled to one representative for each 200 members, or fraction thereof, that a centre has at the end of the previous calendar year. The concern stems from the fact that most centres elect their Councils for the following year before the final membership count for the previous year is known. This means that potentially a Centre could elect not enough or too many representatives. The proposed change to the By-law sets the determination of the number of members to the highest number of members at the end of any calendar month of the previous year.

### ***Motion: That Bylaw 4.08(1) be amended to the following***

(1) Every Centre is entitled to be represented on the National Council by one member of the Centre for each two hundred voting members of the Centre or portion thereof, which representatives are known as "National Council Representatives." The number of National Council Representatives to which a Centre is entitled during a year shall be determined from the **highest** number of members of the Centre as of the end **of any calendar month during the previous year**, according to the membership records of the Society. A new Centre shall be entitled to one National Council Representative for the year in which it becomes a Centre.

## **A Motion to Change The Life Membership Fee**

### **Explanation**

The Life Membership fee has generally been set at 20 times the annual ordinary membership fee. It is believed that this multiplier, with current interest rates and escalating costs, does not provide enough funds to serve a member for life. In addition, the Society is committed to service our current life members, however the costs associated with this commitment is much greater than the current value of the Life Membership Fund can provide.

Council has asked the Finance and Constitution Committees to study and develop a sustainable Life Membership program and report their findings to Council. They will also quantify the magnitude of the financial commitment required to support our current Life Members. In the meantime, Council felt it prudent to greatly increase the Life Membership fee (to about 35 times the annual membership fee), in order to either ensure, any new Life Members pay a sustainable amount or to discourage attracting any new Life Members, until such time as a new sustainable program is developed and approved by the membership.

## **A Motion to Change The Annual Membership Fees (effective no earlier than January 1, 2007)**

### **Explanation**

At the February 2006 National Council meeting, the Executive Committee was asked to place a motion on the agenda of the May 2006 Annual Meeting to increase the membership fees of the Society. As you all know, the delivery method for the Journal, included as part of your membership, has changed from a printed and mailed format to an electronic delivery (it is still available on paper at extra cost). This change was made to help restore the Society's finances to a balanced budget and after the phase in period is complete, it is expected to save the Society about \$40,000 per year. However in the meantime other factors have come along to further increase our expenses and decrease our non-membership revenues.

## Proposed By-law Changes / Motions to Increase Society Fees

The Executive Committee has spent a great deal of time discussing this issue including attempting to project the expected revenues and expenses of the Society into the 2007 budget year. However, uncertainties make doing an accurate projection that far into the future impossible. Depending on the assumptions made about such things as the membership count, US exchange rate or publication unit sales, the range of deficit or profit can vary by tens of thousands of dollars. However, the budget for 2006 and the average of the projections for 2007 all indicate significant operating deficits is likely in both years.

You might then ask, why propose a fee increase at this time, even if it will not take effect until no earlier than January 1, 2007 and if it may not be needed at all? It is proposed now because it is prudent to do so because the logistics and lead time required by our By-law result in a large delay (typically many months) between the time it is recognized that a fee increase is needed and the earliest implementation date.

Late this year or early next year, it is expected that the Finance Committee can prepare a more accurate budget for the 2007 year than it could do now, and at that time the National Council can make an informed decision of whether or not to implement this fee increase or to delay its implementation further into the future.

## Proposition pour modifier le Règlement / Motions pour augmenter les cotisations de la Société

### *Nouvelle façon d'établir le nombre de représentants au Conseil national auquel un Centre a droit*

Cette proposition pour modifier le Règlement No 1 de la Société a été approuvée par le Conseil national lors de sa réunion du 11 février 2006 (2006-02-11) et sera présentée à la Réunion annuelle de la Société qui sera tenue le 21 mai 2006 (2006-05-11).

#### **Explication**

Certains Centres se sont dits préoccupés du mécanisme utilisé actuellement pour fixer le nombre de représentants d'un Centre au sein du Conseil national. Présentement les Centres ont droit à un représentant pour chaque tranche de 200 membres, ou pour toute fraction de ce nombre, à la fin de l'année civile précédente. Le problème vient du fait que la plupart des Centres élisent leur Conseil pour l'année qui vient, avant de connaître le nombre exact de membres qu'ils auront à la fin de l'année civile. Cela veut dire qu'un Centre peut élire trop, ou trop peu, de représentants au Conseil national. La modification proposée au Règlement établirait comme base de référence le nombre le plus élevé de membres à la fin de tout mois de l'année civile précédente.

#### **Proposition:** *Que l'article 4.08(1) soit modifié de la façon suivante*

(1) Chaque Centre a le droit d'être représenté sur le Conseil national par un membre du Centre pour chaque tranche de 200 membres du Centre ayant droit de vote, ou toute fraction de ce nombre, lesquels représentants seront désignés "Représentants sur le Conseil national". Le nombre de Représentants sur le Conseil national auquel un Centre a droit durant une année est établi d'après le **plus grand** nombre de membres d'un Centre à la fin **de tout mois de l'année civile précédente**, selon les dossiers de membres de la Société. Un nouveau Centre aura droit à un représentant sur le Conseil national pour l'année au cours de laquelle il devient un Centre.

## Proposition pour modifier le Règlement / Motions pour augmenter les cotisations de la Société

### **Proposition pour modifier la cotisation des membres à vie**

#### **Explication**

La cotisation des membres à vie a été établie, de façon générale, à 20 fois la cotisation annuelle d'un membre ordinaire. L'on croit que ce multiplicateur, compte tenu des taux d'intérêt et de la hausse des coûts, ne génère pas suffisamment de revenus pour offrir des services à un membre toute sa vie. En outre, la Société s'est engagée à offrir des services à ses membres à vie actuels, mais les coûts associés à cet engagement sont beaucoup plus élevés que la valeur actuelle du Fonds des membres à vie.

Le Conseil a demandé aux Comités sur les Finances et celui sur la Constitution de se pencher sur la question, d'élaborer un programme de Membres à vie qui soit financièrement sain, et de lui faire rapport. On leur a également demandé d'établir la valeur financière de l'engagement en cours pour offrir des services aux membres à vie actuels. Entre-temps, le Conseil est d'avis qu'il est prudent d'augmenter de façon importante la cotisation des membres à vie (à environ 35 fois la cotisation annuelle d'un membre) afin de s'assurer que tout nouveau Membre à vie paie une somme suffisante, et décourager tout membre à devenir Membre à vie d'ici à ce qu'un nouveau programme financièrement sain soit élaboré et approuvé par les membres.

### **Proposition pour modifier la cotisation annuelle des membres (entrée en vigueur pas avant le 1er janvier 2007)**

#### **Explication**

Lors de la réunion du Conseil national de février 2006, on a demandé au Comité exécutif de mettre à l'ordre du jour de la Réunion annuelle de mai 2006, une proposition visant à augmenter la cotisation annuelle des membres de la Société. Comme vous le savez, l'on distribue maintenant le Journal, un des bénéfices d'être membre, de façon électronique plutôt que sur support papier (ce dernier étant toujours disponible à un coût additionnel). Cette modification avait pour but d'améliorer les finances de la Société et visait à équilibrer le budget. Après la phase de transition, elle devrait permettre des économies annuelles d'environ 40 000 \$. Toutefois, d'autres facteurs entretemps ont ajouté aux dépenses et réduit nos revenus autres que ceux des membres.

Le Comité exécutif a consacré beaucoup de temps à la résolution de ce problème et fait une projection des revenus et dépenses jusqu'en 2007. Cela dit, il est impossible de faire des projections précises si loin dans l'avenir. Selon les hypothèses que l'on fait au sujet du nombre de membres, du taux de change avec le dollar américain et du nombre de publications vendues, on obtient un profit ou une perte variant de dizaines de milliers de dollars. Cependant, le budget de 2006 et la moyenne des projections pour 2007 pointent vers la possibilité d'importants déficits opérationnels pour chacune de ces années.

La question se pose : pourquoi alors proposer une augmentation des cotisations à ce moment-ci, alors qu'elle n'entrera pas en vigueur avant le 1er janvier 2007, et qu'elle ne sera peut-être même pas nécessaire ? On la propose maintenant parce qu'il est prudent de le faire, étant donné que la complexité de sa mise en œuvre et les délais prescrits par le Règlement font qu'un laps de temps important (plusieurs mois en général) s'écoule entre le moment où l'on reconnaît le besoin d'augmenter les cotisations et la date de leur mises en œuvre



## PROXY

Your name: \_\_\_\_\_ (please print)  
I, being a voting member in good standing of the Royal  
Astronomical Society of Canada (the RASC) hereby appoint  
Proxy Holder: \_\_\_\_\_ (please print)

To attend and vote on my behalf at the Annual Meeting of the  
RASC to be held on May 21, 2006 and at any adjournments. I  
hereby revoke any Proxy that I have previously given for this  
meeting.  
I understand that the following instructions are guidelines for the  
Proxy Holder only and that, having discussed these issues with  
me, the Proxy Holder will use best judgement when applying my  
Proxy.

**By-law #1 Amendment** – A change to the way that the number  
of National Council Representatives for a given centre is chosen  
(see included explanatory material for details).  
For: \_\_\_\_\_ Against: \_\_\_\_\_ Holder's Discretion: \_\_\_\_\_

**A Motion to Change The Life Membership Fee** – Moved that  
the life membership fee of the Society be increased from \$1100  
to \$2100 effective immediately and that this amount be inter-  
preted as Canadian dollars for members with addresses in Can-  
ada or as US dollars for members with addresses outside of  
Canada (see included explanatory material for details).  
For: \_\_\_\_\_ Against: \_\_\_\_\_ Holder's Discretion: \_\_\_\_\_

**A Motion to Change The Annual Membership Fees –  
effective no earlier than January 1, 2007** – Moved that the an-  
nual membership fees of the Society be changed as follows:  
- Ordinary members - increased from \$55 to \$59 with the Soci-  
ety portion equal to \$37 and the Centre portion equal to \$22;  
and  
- Youth members - increased from \$34.25 to \$36.75 with the  
Society portion equal to \$23.05 and the Centre portion equal to  
\$13.70.  
The new fees shall become effective at a date determined by  
the Council, except **no earlier than January 1, 2007**. These  
fees are to be interpreted as Canadian dollars for members with  
addresses in Canada or as US dollars for members with ad-  
dresses outside of Canada. (see included explanatory material  
for details).  
For: \_\_\_\_\_ Against: \_\_\_\_\_ Holder's Discretion: \_\_\_\_\_

I understand that the Proxy Holder has the right to also withhold  
my Proxy if relevant new information is presented at the  
meeting that addresses my concerns and that the withholding of  
my Proxy would be in my best interest. I also understand that  
my Proxy Holder will provide me with a summary of the results,  
how my Proxy was voted, and in the event my Proxy was  
withheld, an explanation of why it was withheld.  
Date: \_\_\_\_\_  
Signature: \_\_\_\_\_

## PROCRUATION

Votre nom: \_\_\_\_\_ (lettres moulées)  
Étant un membre votant en règle de la société royale d'astrono-  
mie du Canada (la SRAC), je nomme mandataire:  
\_\_\_\_\_ (en lettres moulées)

pour exercer mon vote par procuration lors de la Réunion an-  
nuelle qui aura lieu le 21 mai 2006, ou lors tout report. J'annule,  
par la présente, toute procuration antérieure visant la même ré-  
union.  
Ces instructions ne servent qu'à guider mon mandataire; j'ai  
discuté de ces questions avec lui et il utilisera son bon jugement  
en exerçant le mandat.

**Modification au Règlement #1** – Nouvelle façon d'établir le  
nombre de représentants au Conseil national auquel un Centre  
a droit (voir la note explicative pour de plus amples détails).  
pour: \_\_\_\_\_ contre: \_\_\_\_\_ à la discrétion du mandataire: \_\_\_\_\_

**Proposition pour modifier la cotisation des membres à  
vie** – Il est proposé que la cotisation des membres à vie de la  
Société passe immédiatement de 1 100 \$ à 2 100 \$ et que cette  
somme soit en dollars canadiens pour les membres dont  
l'adresse est au Canada, et en dollars américains pour les  
membres dont l'adresse est à l'extérieur du Canada (voir la note  
explicative pour de plus amples détails).  
pour: \_\_\_\_\_ contre: \_\_\_\_\_ à la discrétion du mandataire: \_\_\_\_\_

**Proposition pour modifier la cotisation annuelle des mem-  
bres, ne devant pas entrer en vigueur avant le 1<sup>er</sup> janvier  
2007** – Il est proposé de modifier comme suit les cotisations an-  
nuelles:  
- membre ordinaire : cotisation augmentée de 55 \$ à 59 \$, la  
part de la Société étant de 37 \$ et la part du Centre de 22 \$  
- membre Jeunesse : cotisation augmentée de 34,25 \$ à 36,75  
\$, la part de la Société étant de 23,05 \$ et la part du Centre de  
13,70 \$.  
La date d'entrée en vigueur des nouveaux taux sera fixée par le  
Conseil mais **pas avant le 1<sup>er</sup> janvier 2007**. Ces sommes sont  
en dollars canadiens pour les membres dont l'adresse est au  
Canada, et en dollars américains pour les membres dont  
l'adresse est à l'extérieur du Canada (voir la note explicative  
pour de plus amples détails).  
pour: \_\_\_\_\_ contre: \_\_\_\_\_ à la discrétion du mandataire: \_\_\_\_\_

Je reconnais que le mandataire a le droit de retenir également  
ma procuration si de nouvelles informations présentées lors de  
la réunion répondent à mes préoccupations et que ce geste se-  
rait dans mon meilleur intérêt. Le mandataire m'informerait des  
résultats et de l'usage qu'il aura fait de ma procuration et, si  
elle est retenue, il m'expliquera pourquoi.  
Date: \_\_\_\_\_  
Signature: \_\_\_\_\_

Please see notice on reverse side – S'il vous plaît voir l'avis au verso

Dear RASC member,	Cher membre de la SRAC,
<p>The best way to participate in the Annual Meeting is to attend the meeting and to vote in person. This allows you to cast your vote, based both on the opinions that you held prior to the meeting <u>and also on the discussion that takes place at the meeting itself</u></p>	<p>La meilleure façon de participer et de voter à la Réunion spéciale est encore d'y être. Cela vous permet de voter de façon éclairée non seulement à partir de ce que vous saviez déjà mais aussi à <u>la lumière des débats qui se tiendront à la réunion.</u></p>
<p>If you cannot attend the Meeting, but wish to participate, you may ask someone else who will be at the meeting to cast a vote on your behalf. That person (referred to as your "Proxy Holder") may vote for you only if she (or he) is a voting member in good standing of the RASC and has been properly appointed by you by properly completing, dating, and signing the form of Proxy on the reverse side of this page. This should only be done after you have reviewed the issues with your intended Proxy Holder and he/she has agreed to act on your behalf in the manner indicated. A person can refuse to be your Proxy Holder if they feel they cannot in good conscience represent you as you have indicated.</p>	<p>Si vous ne pouvez être présent, vous pouvez mandater, par procuration, une personne présente pour voter en votre nom. Cette personne (votre mandataire) peut voter en votre nom seulement si elle est un membre votant en règle de la SRAC et si vous l'avez dûment mandatée en complétant, datant et signant la procuration au verso. Vous ne devriez pas mandater une personne sans avoir discuté avec elle des questions qui vous intéressent et sans qu'elle n'accepte d'exercer le mandat selon votre volonté. Une personne a le droit de refuser d'être votre mandataire si elle pense qu'elle ne peut pas, en toute conscience, vous représenter tel que vous l'avez indiqué.</p>
<p>In order to be valid, your Proxy must, at a minimum, bear your name, the name of the Proxy Holder, your signature, and the date when you sign the Proxy. Give, mail, or fax the completed Proxy form to your Proxy Holder well in advance of the meeting.</p>	<p>Pour être valide, la procuration doit, au minimum, porter votre nom, le nom du mandataire, votre signature et la date de cette signature. Vous devez remettre le formulaire à votre mandataire <u>(en personne, par la poste, courriel, fax...) bien avant la réunion.</u></p>
<p>If you personally do not know anyone attending the meeting, you may wish to contact one of the members in good standing listed on the attached, to determine if one of them is willing to act as your Proxy Holder. Your Proxy Holder may not transfer your Proxy to another person. A list of volunteer Proxy Holders is <u>located on the reverse side of this sheet</u></p>	<p>Si vous ne connaissez pas personne allant à la réunion, vous pouvez contacter un des membres sur la liste ci-jointe, et voir s'il y en a un qui accepterait d'être votre mandataire. Votre mandataire ne peut pas transférer votre procuration à une autre personne. Vous trouverez à l'endos une liste des mandataires bénévoles disponibles.</p>
<p>You may instruct your Proxy Holder how to vote on your behalf, either by completing the appropriate sections on the form or by attaching clear written instructions. In spite of any instructions that you give to your Proxy Holder, she or he <b>may withhold</b> your Proxy on any motion, if relevant new information is presented at the meeting that addresses your concerns and that the withholding of your Proxy would be in your best interest.</p>	<p>Vous pouvez demander à votre mandataire de voter comme vous le désirez sur les diverses propositions en complétant la partie pertinente du mandat ou en fournissant par écrit des instructions claires. Nonobstant vos instructions, le <b>mandataire a le droit de ne pas exercer</b> votre mandat lors d'un vote si on y présente des renseignements qui répondent à vos préoccupations et qui font en sorte qu'il y va de votre intérêt de ne pas voter. Après la réunion, le mandataire vous fera rapport des résultats, de la façon qu'il a exercé votre procuration et pourquoi il l'a retenu, le cas échéant.</p>
<p>After the meeting the Proxy Holder will provide you with summary of the results, how your Proxy was voted, and in the event your Proxy was withheld, an explanation of why it was withheld.</p>	<p><b>Choisissez sagement votre mandataire; communiquez avec votre mandataire avant et après la réunion.</b></p>
<p><b>Choose your Proxy Holder wisely and follow up with them after the annual meeting.</b></p> <p>Proxies may be exercised for the proposed By-law amendments, and any other business that may properly come before the meeting.</p>	<p>Les procurations ne servent qu'à modifier les Règlements généraux, et régler toute question faisant l'objet de délibérations durant la réunion.</p>
<p>If you personally do not know anyone attending the Annual Meeting, you may wish to contact one of the members in good standing listed below to determine if one of them is willing to act as your Proxy Holder. Your Proxy Holder may not transfer your Proxy to another person.                  proxy1@rasc.ca = Paul Gray (Moncton Centre)                  proxy2@rasc.ca = James Edgar (Regina Centre)                  proxy3@rasc.ca = Patrice Scattolin (Centre Francophone de Montréal)                  proxy4@rasc.ca = Dave Lane (Halifax Centre, 2nd VP)</p>	<p>Si vous ne connaissez personne qui participera à la Réunion annuelle, veuillez communiquer avec un des membres en règle ci-dessous et vérifiez si l'un d'eux accepterait d'être votre mandataire. Cette personne n'est pas autorisée à transférer votre procuration à une autre personne.                  proxy1@rasc.ca = Paul Gray (Centre de Moncton)                  proxy2@rasc.ca = James Edgar (Centre de Regina)                  proxy3@rasc.ca = Patrice Scattolin (Centre Francophone de Montréal)                  proxy4@rasc.ca = Dave Lane (Centre d'Halifax)</p>

## Presidents's Message

The Society's 115th year as a national organization has now slipped into history. I am pleased to have the opportunity to introduce our Annual Report with a summary of what has transpired -- both successes and tribulations.

Publications continue to dominate our activities on the national level. Our Journal approaches an amazing milestone as it completed its 99th year of continuous publication. Not many publications can make that claim! The Observer's Handbook will also soon reach the century mark. Newer projects, such as the Beginner's Observing Guide, the Observer's Calendar, and Skyways, continue to draw members to our fold, readers to our interest, and customers to our eStore. 2005 also saw us add Explorons l'astronomie to our offering. It is a teacher's handbook in French, translated from Skyways, that was made possible by a grant from the National Research Council's PromoScience program. I believe this is the Society's most ambitious undertaking in Canada's other official language.

Journal Editor, Wayne Barkhouse, retired after many years of service and we are indebted to him for his hard work and steady guidance. The new editor is Jay Anderson, a Winnipeg Centre member who recently retired from an illustrious career with the meteorology services of Environment Canada. This is significant because Jay will be the first editor who is not a research astronomer. Jay will guide the Journal through many challenges in the next few years and we wish him well.

Another noteworthy development regarding publications is that the Journal and SkyNews are now mailed separately. The arrangements were outlined by SkyNews editor, Terence Dickinson, and myself during a pleasant stroll by the rapids in Napanee, Ontario, one beautiful spring morning. The "Napanee Accord" resolved the bottleneck that has often plagued distribution of our own bi-monthly publication and the excellent colour magazine that we purchase for all members. Many members made it known to us that receiving SkyNews many weeks after its issue date was a big problem. Beginning at the end of 2005, members will receive SkyNews at the same time as regular SkyNews subscribers. Another advantage of the new distribution scheme is that members who wish to forego receiving the Journal through the postal system can now do that. Other options include printing the Journal at home or reading it online, where the Journal is available as a pdf file. The Executive Committee has also worked hard on a further initiative that would require members who wish to receive the Journal through the

postal system to pay a surcharge.

We hope that this will ameliorate the pressure for another hefty membership fee increase.

Thanks mainly to the efforts of Denis Grey, Chair of the Membership and Promotion Committee, a Sustaining Membership program was established in 2005. About 60 members have shown their support for the Society's goals through this program. General donations in 2005 were about four times the average of recent years. In addition, the Society received a major bequest of \$27,951.36 from the estate of Walter A. Feibelman, a researcher at NASA's Goddard Space Flight Center. Walter had been a member of our Society since 1953. That's before I was born! We respectfully express our appreciation to all our donors.

The focus of the day-to-day operation of the Society is our national office in downtown Toronto. Our tireless Executive Secretary, Bonnie Bird, is somehow able to keep us all on track. Over the summer months, Bonnie managed a significant transition in the office when Isaac McGillis left us and Jo Taylor came on board. We thank Isaac for his devotion during his years at Dupont Street, and we most heartily welcome Jo to our staff. I had the opportunity to visit the office a few times during 2005, and it is a pleasure to report that Jo adapted well to our special mix of office procedures. Bonnie and Jo contribute enormously to the success of the Society, and they have our continuing gratitude.

The annual General Assembly was hosted by the Okanagan Centre in May, and it was an amazing weekend. Jim Tisdale was Chair of the Organizing Committee. Jim and his team of merry astronomers did a fabulous job of pulling the various events together. The venue at Okanagan University College (now UBC-Okanagan) was pleasant and convenient. Noteworthy events were the banquets, held at a golf club and a winery, and the tour of the Dominion Radio Astrophysical Observatory. Dianne and I were even accompanied by bagpipes upon our entrance to the banquet. Another nice touch of tradition was the presence of seven Past Presidents, which I think is the most ever at the same event. The zani-ness was non-stop and the pyramid made it to the fifth level!

The Society recognized individual members with awards presented during the GA. They were Past Presidents Randy Attwood and Bob Garrison, who received Service Awards, and Attila Danko, who won the Chilton Prize in recognition of his development of software for the Clear Sky Clock. As Attila was not able to attend the GA, I presented the Chilton Prize to him at a meeting of Ottawa Centre a few weeks later. Also on the topic of awards, Christian Marois won the 2005

Plaskett for his Ph.D. thesis at the Université de Montréal, entitled "La recherche de naines brunes et d'exoplanètes: développement d'une technique d'imagerie multibande." The award was presented at the 2005 meeting of the Canadian Astronomical Society (CASCA). At the Canada Wide Science Fair, Shelby Mielhausen took the Junior category award for a project about light pollution, while Jennifer Loong won in the Senior category for writing a program to determine the orbit of asteroid (88) Thisbe. Meanwhile, the Observing Committee granted 13 Explore the Universe certificates, 16 Messier Certificates, 11 Finest NGC Certificates and two Isabel Williamson Certificates to recognize achievements in observing. Congratulations to all award winners and all those who earned their certificates!

During 2005, I was able to attend 30 Centre meetings. Naturally, many of these were in southern Ontario, where it was a simple matter of driving a few hours from our home in London. When Centres farther away invited me, I usually gave a talk to the members. Although most of the 56 national Presidents before me were professional astronomers and often presented news about their work, I am not a researcher. Instead I spoke either about the rewarding experiences my wife, Dianne, and I had in Hawaii during a seven-week stay in January and February, or about my continuing interest in neutrinos, the elusive sub-atomic particles that are captured at the Sudbury Neutrino Observatory. It is a great pleasure for me to visit the Centres, and it gave me the opportunity to meet some of the leaders and members that I didn't already know from past visits and General Assemblies. I am particularly grateful to those members who opened their homes to me in various cities.

By the time my term ends, I'm sure I will have attended a record number of Centre meetings as President.

In the research community, it is noteworthy that CASCA continued to promote the Mid-Term Review (MTR) of their Long-Range Plan for future projects in astronomical research. I had the opportunity to discuss cooperation between CASCA and our Society with CASCA President Jim Hesser in November in his office in Victoria. Earlier in the year, it was announced that Canadian researchers ranked highest among all countries in a statistical study of citations in technical publications, and we share their pride in this recognition.

A stubborn deficit in our finances continues to be our biggest challenge. Despite considerable savings from such initiatives as the new vision of the Annual Report, as described in my remarks last year, and despite the largest single increase in the Society's annual membership fee, our expenses continue to exceed our revenues. We face daunting pressures in

the areas of membership administration software, insurance costs, property management, and travel subsidies, even as expanded use of the internet permits us to communicate more rapidly and without increased cost. After our membership peaked just over 5000 in the summer of 2004, an alarming number of members did not renew their affiliation to the Society. I wish I knew why! The Executive Committee discussed finances at great length throughout 2005, and more drastic measures will be considered for 2006. Our Treasurer, David L. Clark, has worked harder than I could have imagined possible to grapple with this complex problem, and we truly appreciate his commitment.

I extend my heartfelt thanks to my fellow Executive Committee members, and also to Kim Hay, who ended a six-year commitment to the Society as Secretary. Vice-Presidents Scott Young and Dave Lane welcomed Stan Runge as the new Secretary. I sincerely thank you for the opportunity to serve as your President. I am enjoying my term very much, and it has been a truly rewarding experience. Clear skies to all!

Peter Jedicke  
President



## Secretary's Report – Stan Runge

At the conclusion of 2005, a quick review reminds us that it has been a year filled with many successes and challenges. In his message, President Peter Jedicke has provided a thorough report on what has occurred over the past year.

I will focus on some of my thoughts after my first full year as the Secretary of the RASC. I begin this message by thanking the many persons who have assisted me in this role, which includes our Executive Secretary, Bonnie Bird, former Secretary, Kim Hay, and the full Executive.

In my position as a member of the Executive, I am provided with a unique view of the workings of the National portion of the organization. It has been quite the learning experience, providing me with a greater respect for the running of the Society.

This reminded me of when I first become a National Representative for the Winnipeg Centre. Initially I thought that the National Office appeared to be distant and uncaring. I thought that my inclusion might help make it more beneficial to the local Centres. But I soon learned that the National Council was filled with many hard-working and dedicated individuals, all trying to make the RASC better for all the Centres. Now, joining the Executive has shown me that there is an even greater dedication and desire to ensure the long-term success of the Society. It takes an incredible amount of effort as well. There are long conference calls and vast volumes of email to discuss the ongoing issues of publications and budgets. This year also dealt with insurance issues, upwardly spiraling expenses, and wholesale changes in the staff, including with the publications production teams. It has been both a challenging and rewarding year. This has all led me to truly appreciate the running of the RASC.

Furthermore, in this past year, I have seen greater cooperation of the entire National Council to resolve problems and provide direction to help ensure our long-term survival. It bodes well for our future.

**Membership of Centre** Our membership numbers did show a small decrease for a second year. However, I am certain that with both the Centres and National Office working closely together we will reverse this trend.

Centre	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Belleville	32	29	26	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calgary	302	323	321	315	315	310	270	267	272	256
C.F.de Montréal	32	30	40	39	36	38	46	46	33	11
Charlottetown	20	19	20	16	18	15	N/A	N/A	N/A	N/A
Edmonton	261	267	271	562	249	222	217	166	152	138
Halifax	171	197	214	196	186	172	157	164	137	127
Hamilton	91	91	113	114	122	109	79	65	45	50
Kingston	128	110	132	145	146	152	176	136	152	142
Kitcener-	127	127	133	114	106	95	80	51	32	32
London	112	115	119	118	115	115	78	65	49	45
Moncton	75	70	59	62	46	29	N/A	N/A	N/A	N/A
Montreal	109	108	121	116	106	102	105	113	108	103
Niagara	114	123	117	109	97	91	83	72	60	48
Okanagan	83	85	92	87	70	61	53	40	35	16
Ottawa	447	469	500	480	457	431	394	298	246	216
Prince George	75	40	43	42	25	N/A	N/A	N/A	N/A	N/A
Quebec	39	38	38	45	50	63	36	50	51	47
Regina	47	53	59	56	47	30	27	31	18	23
St. John's	51	44	54	54	45	47	36	41	39	35
Sarnia	27	32	26	27	27	31	19	10	12	13
Saskatoon	70	67	73	70	73	76	77	75	54	54
Thunder Bay	39	41	43	39	38	32	37	31	17	20
Toronto	748	841	889	886	775	792	723	720	687	682
Vancouver	267	291	313	292	294	275	271	229	233	218
Victoria	186	192	200	188	200	159	148	144	126	100
Windsor	105	122	125	120	107	102	94	71	66	52
Winnipeg	132	140	136	114	105	99	106	97	77	64
Unattached	538	591	610	575	552	558	476	413	357	365
Honorary	15	14	14	13	13	13	14	15	15	15
<b>Total</b>	<b>4443</b>	<b>4655</b>	<b>4901</b>	<b>4688</b>	<b>4420</b>	<b>4230</b>	<b>3802</b>	<b>3410</b>	<b>3071</b>	<b>2872</b>

Finally, on behalf of the Royal Astronomical Society of Canada, I extend our deepest sympathies to the families and friends of the following members whom we have lost during the past year.

Mr. William Campbell (Ottawa), Mr. Alan Cook (Victoria), Dr J. Keys (Unattached), Mr. M. Nash (Unattached), Mr. Russ McLeod (Winnipeg), Mr. C.R. Molson (Ottawa), Mr. Clyde Edward Sears (Hamilton), Mr. Frank Smith (Toronto), Mr. Paul J. Sykes (Vancouver), Mr. John Sylvestre (Montreal), Mr. Glendon Tays (Moncton), Mr. J.P. Wilson (Halifax).

## Treasurer's Report 2005

The year 2005 brought mixed emotions. Excitement that perhaps we were turning the corner with new cost-saving initiatives, and a general trend in expense coming in under budget. We were overjoyed to receive a generous donation of nearly \$28,000 from the estate of Walter J. Feibelman. RASC members as well, through the new Sustaining Membership program and through regular donations, are contributing more to the general operation of the society. Countering these highs comes the sober realization at year-end that our business model continues to find ways to fail us. Although we have come in well above budget in 2005, we were still in a slight operational deficit. The 2006 budget projects a \$20,000 deficit as we realize less income, increased expenses, and expenses put off from previous years.

The issues are many, and they hit at those items many of us feel are the heart of the Society. The long-anticipated drop in publications sales has apparently begun. Coupling this with an ever-increasing Canadian dollar and increased publications expenses, publications can no longer be relied on to subsidize other benefits and operations of the Society. A contributing factor to the woes with publications is our tendency as a Society to depend on highly skilled work performed on a volunteer basis. When these resources move on, we are left with the challenge of either contracting out for some of this work, or running the risk of producing lesser-quality publications as we hand off to untrained replacements. We have not done a good job of recognizing this exposure, nor have we planned or mentored replacements for these sorts of transitions.

This list goes on with: reduced memberships, increased member-benefit expenses in the form of SkyNews this year and insurance costs in previous years, reduced investment income, rising expenses of maintaining our computer systems, the need to stop ignoring the deteriorating condition of our National Office property, and the realization that the Society carries considerable liability in the form of commitments to life members.

One of my goals as Treasurer has been to ensure that our statements do not carry with them the financial note "Departure from Canadian Generally Accepted Accounting Principals." The most significant impact of conforming to GAAP is the full disclosure of income regardless of the extent that income is placed into our directed funds. In "Schedule 1 – Internally Restricted Net Assets," we see that contributions to directed funds exceed the profit stated in our "Statement of Revenue and Expenditures." We continue to build our directed funds to the extent that our combined liabilities and funds threaten to overtake the total value of our assets. Although we appear at first glance to enjoy a \$43,000 excess in revenue, we have in fact an operational deficit when we account for transfers to funds.

Two items that remain hidden on our reports are the value of our capital assets, and the true liability we have incurred over the years with the Life Membership program. It is my wish that by the end of 2006, we will be able to report estimated values for these items so that we have a complete picture as to the health of the Society.

Since becoming Treasurer in 2003, I have insisted that the difficult policy decisions needed to return the Society to financial health are not the property of the Treasurer, but of Council as a whole. Council members and Committees have begun to propose and implement significant changes to the way we do business. This direction of change must be continued over the coming years to ensure our business model reflects the changing realities of our membership needs, our marketplace, and the costs of providing membership benefits.

Dave Clark  
Treasurer

## Auditors Report

# *Tinkham & Associates LLP* C H A R T E R E D   A C C O U N T A N T S

To the Members of  
**THE ROYAL ASTRONOMICAL SOCIETY OF CANADA**  
**LA SOCIÉTÉ ROYALE D'ASTRONOMIE DU CANADA**

We have audited the balance sheet of The Royal Astronomical Society of Canada as at December 31, 2005 and the statements of revenue and expenditures, and changes in net assets for the year then ended. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many charitable organizations, the Society derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to donation revenue, excess (deficiency) of revenue over expenditures, assets or unrestricted net assets.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the donation revenues referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2005 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.

TORONTO, Ontario  
**March 10, 2006**

*Tinkham & Associates LLP*  
C H A R T E R E D   A C C O U N T A N T S

# Balance Sheet

THE ROYAL ASTRONOMICAL SOCIETY OF CANADA  
LA SOCIÉTÉ ROYALE D'ASTRONOMIE DU CANADA

As of December 31

2005

2004 (notes 3 & 9)

## Assets

### Current

Cash	<b>\$38,504</b>	\$110,311
Short-term investments (note 4)	<b>390,956</b>	187,065
Accrued interest receivable	<b>10,356</b>	-
Accounts receivable	<b>56,825</b>	37,828
Inventory	<b>47,442</b>	47,426
Prepaid expenses	<b>19,749</b>	21,108

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	<b>563,832</b>	403,738
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Long-term investments (note 5)	<b>150,000</b>	250,000
Accrued interest receivable	<b>6,144</b>	12,900
	<b>156,144</b>	262,900

### Capital assets

Office building, furniture, equipment, library (nominal value)	<b>1</b>	1
	<b>\$719,977</b>	\$666,639

### Current liabilities

Accounts payable and accrued charges	<b>\$30,262</b>	\$22,440
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## Liabilities

### Deferred revenue

Membership fees for ensuing years	<b>98,163</b>	98,857
Journal subscriptions	<b>20,239</b>	18,590
Unamortized life membership fees (note 6)	<b>76,030</b>	74,825

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## Net Assets

	<b>224,694</b>	214,712
Invested in capital assets	<b>1</b>	1
Unrestricted	<b>71,529</b>	75,309
Internally restricted (note 10)	<b>423,753</b>	376,617
	<b>495,283</b>	451,927
	<b>\$719,977</b>	\$666,639

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On Behalf of the Board:

*See accompanying notes to financial statements*



President



Treasurer



## Statement of Changes in Net Assets

Year ended December 31	Invested in	Internally	Unrestricted	
	Capital Assets	Restricted (Schedule 1)	2005	2004
		(note 11)		(note 3&10)
Balance, beginning of year	\$1	\$ 376,617	\$75,309	\$451,927
Excess (deficiency) of revenue over expenditures for the year	-	-	43,356	43,356
Transfers	-	47,136	(47,136)	-
Balance, end of year Year ended December 31	\$1	\$423,753	\$71,529	\$495,283
			2005	2004

## Statement of Revenue and Expenditures

Revenue	(notes 3 & 9)	
Membership fees	\$143,046	\$136,768
Publication revenue		
Journal	33,595	30,762
Observer's Handbook	123,893	127,720
Beginner's Observing Guide	14,656	19,198
Observer's Calendar	54,866	58,888
Skyways	4,789	6,668
Explorons l'astronomie	1,097	-
Other	313	79
	233,209	243,315
Miscellaneous income		
Donations	50,598	3,033
Grants (note 7)	21,238	-
Interest on investment	15,364	14,393
Rent	15,973	15,690
Promotional products	5,522	4,907
Other income	4,157	46
	112,852	38,069
	489,107	418,152
Expenditures		
Publication costs		
Journal	82,371	87,224
Annual report	3,506	10,129
Observer's Handbook	36,418	43,409
Beginner's Observing Guide	10,450	16,806
Observer's Calendar	30,289	35,032
Skyways	4,667	6,391
Explorons l'astronomie	20,244	-
Other	75	193
	188,020	199,184

## Statement of Revenue and Expenditures

Year ended December 31	2005	2004
Operating costs		
Office salaries and employee benefits	66,350	59,727
Membership services	86,739	88,807
Office expenses	24,045	27,721
Services	34,364	29,762
Committees	9,541	6,593
Travel expenses	27,734	28,706
Building	8,958	6,519
	<b>257,731</b>	247,835
	<b>445,751</b>	447,019
Excess (deficiency) of revenue over expenditures	<b>\$43,356</b>	\$(28,867)

*See accompanying notes to financial statements*

## Notes to Financial Statements

**December 31, 2005**

### 1 Organization

The Royal Astronomical Society of Canada is a Canadian corporation without share capital and a registered charitable organization, incorporated for the purpose of stimulating interest in and promoting astronomy and related sciences. The organization is not subject to income taxes pursuant to exemptions accorded to registered charities in the income tax legislation.

### 2 Significant accounting policies

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles.

The preparation of the Royal Astronomical Society of Canada financial statements in conformance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenue and expense during the reporting period. Actual results could differ from such estimates.

#### (a) Basis of accounting

These financial statements were prepared using the accrual basis of accounting. The accrual basis recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of receipts of goods or services and the creation of a legal obligation to pay.

#### (b) Investments

Short-term investments are carried at the lower of cost (including accrued interest) and market on an individual basis. Long-term investments are carried at cost.

#### (c) Inventory

Inventory is comprised of publications and promotional items for re-sale and is carried at the lower of cost and net realizable value.

#### (c) Capital assets

The office building, furniture, equipment and library of the Society are carried in the accounts at a nominal value. The cost of additions to and replacements of capital assets are expensed as they are incurred. The Society purchased a computer for \$1,351 in the current fiscal year and received a letter-folding machine via a donation-in-kind valued at \$450. Both assets are included in office expenses (2004 - no capital asset additions).

# Notes to Financial Statements

## d) Membership fees

Members' fees are recognized as revenue for the fiscal year in which the membership primarily falls. Accordingly, fees received for ensuing years are recorded as deferred revenue. Life memberships are credited to deferred revenue when received. Five percent of the life membership fund is transferred at the beginning of each year to membership fees revenue.

## (e) Revenue recognition

The organization follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured.

## (f) Publications

R.A.S.C. Journal subscription revenues are amortized into income over the subscription period.

## (g) Contributed materials and services

The organization is dependant on the voluntary services of many individuals. Since these services are not normally purchased and because of the difficulty in estimating their fair market value, these services are not recorded in these financial statements

## (h) Financial instruments

The organization's financial instruments consist of cash, short term investments, accrued interest receivable, accounts receivable, investments, and accounts payable and accrued charges. Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from its financial instruments. Due to the short term nature of the financial instruments and current pricing, book values approximate fair values.

## 3 Changes in accounting policies

The Society changed its accounting policies with respect to unamortized life memberships and revenues and expenditures of certain internally restricted net assets. As reported in the financial statements in prior years, the policies of recording interest earned on unamortized life memberships as a direct increase in the liability recorded on the balance sheet and recording donations received, interest earned and expenses allocated to the Ruth Northcott and P.M. Millman Funds (Funds) as direct increases in the fund balances in the statement of changes in net assets were not in compliance with Canadian generally accepted accounting principles (GAAP).

The Society has restated prior years to record the interest earned on unamortized life memberships in the Statement of Revenue and Expenditures. The effect of this restatement for the year ended December 31, 2004 is liabilities have been reduced by \$33,500, interest on investment has been increased and deficiency of revenue over expenditures has been decreased by \$6,447, and opening unrestricted net assets at January 1, 2005 has been increased by \$27,053.

The Society has restated prior years to record donations received, interest earned and expenses allocated to the Funds in the Statement of Revenue and Expenditures. The effect of this restatement for the year ended December 31, 2004 is interest on investment has been increased \$3,426, donation revenue has been increased \$37 and the deficiency of revenue over expenditure has been decreased by \$3,463.

The Society has also changed its method of calculating the inventory of publications on hand to more accurately reflect the sales pattern to date. This change in accounting policy has been accounted for retroactively. The effect of this restatement for the year ended December 31, 2004 is inventory has been increased \$15,908, publication costs have been decreased by \$1,188 and opening unrestricted net assets at January 1, 2005 has been increased \$14,720.

## 4 Short-term investments

Short-term investments are comprised of cash on hand of \$290,956 (2004 - \$187,065) with a variable rate of interest and a guaranteed investment certificate of \$100,000 maturing February 14, 2006 and bearing interest at 3.6% (2004 - \$NIL).

## 5 Long-term investments

Long-term investment is comprised of a guaranteed investment certificate maturing March 7, 2007 and bearing interest at 5.00% (2004 - two guaranteed investment certificates maturing February 14, 2006 to March 7, 2007 and bearing interest from 3.60% to 5.00%).

# Notes to Financial Statements

6 Unamortized life membership fees	2005	2004
Life membership fees as of January 1	\$74,825	(note 3) \$64,732
Add: Life membership fees received in the year	4,946	13,330
Deduct: Amortization to income	(3,741)	(3,237)
Balance, December 31	\$76,030	\$74,825

7 **Grants** Included in grant revenues is a \$20,000 Promo Science Grant from Public Works and Government Services Canada for the translation and printing of Explorons l'astronomie (Skyways: French translation).

## 8 Statement of cash flows

A statement of cash flows is not presented because it would not provide any additional useful information.

## 9 Comparative figures

Certain comparative figures for 2004 have been reclassified to conform with the financial statement presentation adopted in the current year.

### Internally restricted net assets

The Board of Directors has internally restricted certain funds. The Ruth Northcott Fund was established in 1969 and funds are used for a variety of specified purposes as approved by the Board of Directors. The P.M. Millman Endowment Fund was established for the purpose of providing for the long-term growth of the Society. An amount calculated using the rate of inflation for the previous year is transferred to this fund annually.

In addition, the Board of Directors established three new funds in 2005. The Life Membership Fund was established as a result of a change in accounting policy to conform with Canadian generally accepted accounting principles - see note 3. The Board of Directors established the Centre Projects Fund to encourage and facilitate the development of its member centres. The Board of Directors has segregated a significant donation received in the year from the Estate of the late Walter Feibelman into a separate fund.

All disbursements from these funds must be approved by the Board of Directors. See schedule 1 attached for details of the continuity of these funds.

### Schedule 1 - Internally Restricted Net Assets December 31, 2005

						2005	2004
	W.Feibelman Fund	Centre Projects Fund	Life Membership Fund	Ruth Northcott Fund	P.M.Millman Endowment Fund	Total	(note 3) Total
Fund balance, January 1	\$ -	\$ -	\$33,500	\$82,057	\$261,060	\$376,617	\$ 362,596
Transferred from Unrestricted net assets:							
Interest	-	-	9,052	3,982	-	13,034	11,226
Donations	27,951	1,335	-	1,273	1,060	31,619	37
Expenses	-	-	(1,675)	(19)	-	(1,694)	(1,353)
Inflation adjustmen	-	-	-	-	4,177	4,177	4,111
	27,951	1,335	7,377	5,236	5,237	47,136	14,021
Balance, December 31	\$27,951	\$1,335	\$ 40,877	\$87,293	\$266,297	\$423,753	\$376,617

## CENTRE TREASURERS' REPORTS FOR FISCAL YEAR - 2005

	Belleville	Calgary	Charlottetown	Edmonton	Halifax	Hamilton	Kingston	Kitchener- Waterloo
<b>REVENUE</b>								
Membership								
Membership fees- regular	928	5,457	400	2,771	3,145	1,568	2,400	2,598
Membership fees - youth		265	26			100		
Membership fees - basic surcharge		35				1,008	575	1,210
Membership fees - special surcharge/Associates	2,474					30	15	
Life membership grants	360			220	500	60	180	100
Donations/Fundraising								
Donations			75		735	242	269	85
Fundraising/Sponsorships/Grants		791	397			918	9,465	389
Educational/Activities		479				85		2,245
Interest and Dividends		278		11	46			582
Publication Sales								
Sale of Observer's Handbooks					849	15	90	
Sale of Observer's Calendars	180	1260	220	230	1151	165	1,090	52
Sale of Beginner's Observing Guides					384		40	
Other Publication Sales					60	20	16	
Subscriptions								
Astronomy/Sky & Telescope magazine				52			209	
Other								
Product Sales								
RASC promo items		680	63		84	10	71	
Other items	10				285			
Advertising				130				
General Assembly								
General Assembly - including travel grants								
Events								
Star Parties	698	3,148			4059		1,830	
Annual Dinner		1,705				1,578	1,085	
Observatory site or equipment rentals/loans		716		500	336		2,025	
Miscellaneous		3,810		380		2,066		
<b>TOTAL REVENUE</b>	<b>1,816</b>	<b>21,458</b>	<b>1,311</b>	<b>4,164</b>	<b>11298</b>	<b>8,201</b>	<b>20,162</b>	<b>6,459</b>
	<b>Belleville</b>	<b>Calgary</b>	<b>Charlottetown</b>	<b>Edmonton</b>	<b>Halifax</b>	<b>Hamilton</b>	<b>Kingston</b>	<b>Kitchener- Waterloo</b>
<b>EXPENDITURES</b>								
Library								
Publications								
Newsletter		4,039		525				137
Observer's Handbook		536		4,216			122	874
BOG					696		15	
Observer's Calendar	135	3,380	271	1,130	334	170	444	
Other Publications					51		32	
Events								
Meetings	50		61	207	337	160		
Star Parties	92	1,225			5605	1,229	1,607	
Annual Dinner	210	2,428					1,387	477
Astronomy Day				66			63	31
Other Events	770		64					549
Product Expenses								
RASC promo items		2,827	546		44	79	151	
Other items	53		211		13			
Advertising								
General Assembly and Council Meetings				294				434
Travel								
Speaker Travel Assistance			450	278		281		
Equipment and Supplies	150	150		500				
Office Administration	5	755		10,184		12,876		1,234
General Expenses and Audit	5			708	155	106	272	
Educational Activities		1,594			25		351	
Insurance		2,452		3,153	114		10,857	
Awards and Donations		177			1316	1,473		
Observatory and Site Expenses	133	1,760	200	531	192		660	
Depreciation					760	2,965	1,439	
Miscellaneous		6,250						
<b>TOTAL EXPENDITURES</b>	<b>1,603</b>	<b>27,573</b>	<b>1,803</b>	<b>31,975</b>	<b>11,796</b>	<b>19,526</b>	<b>19,796</b>	<b>2,291</b>
<b>SURPLUS OR (DEFICIT) ON OPERATIONS (A)</b>	<b>213</b>	<b>-6,115</b>	<b>-492</b>	<b>-27,811</b>	<b>-498</b>	<b>-11,325</b>	<b>366</b>	<b>4,168</b>
<b>ASSETS</b>								
Liquid Assets	1864	14,090		81,467	11,818		18,789	7,600
Capital assets		98,475			16,732			55,000
<b>LIABILITIES</b>				1,112	0	510		

## CENTRE TREASURERS' REPORTS FOR FISCAL YEAR - 2005

	London	Moncton	C. F. De Montréal	Montreal	Niagara	Okanagan	Ottawa	Prince George	Quebec
<b>REVENUE</b>									
Membership fees - regular	2,431	1,543	2,877	1,889	2,314	1,777	7,247	1,608	1,016
Membership fees - youth					52	14			16
Membership fees - basic surcharge				1,397	402	280			
Membership fees - special surcharge/Associates					179				971
Life membership grants		20		240	60	40	820		100
Donations/Fundraising Donations	100		565	72	992	25	745	1,029	
Fundraising/Sponsorships/Grants	371	744			348			23,500	
Educational/Activities								783	
Interest and Dividends	133			890	112	2	254	1	
Publication Sales		40			17				
Sale of Observer's Handbooks		40			17				
Sale of Observer's Calendars		735		235	482	508	1,840	432	261
Sale of Beginner's Observing Guides					58	30			
Other Publication Sales	835	75			27				
Subscriptions				1,187					
Astronomy/Sky & Telescope magazine				1,187					
Other								982	
Product Sales		323			234				
RASC promo items		323			234				
Other items		56	351		150	321			
Advertising			270						
General Assembly						1,632			
General Assembly - including travel grants						1,632			
Events									
Star Parties									
Annual Dinner	900	200			2,820		2,250		
Observatory site or equipment rentals/loans	241			150	210	280	857		
Miscellaneous			56	280	257	42,795	300	1,145	26
<b>TOTAL REVENUE</b>	<b>5,011</b>	<b>3,736</b>	<b>4,119</b>	<b>5,153</b>	<b>9,901</b>	<b>47,704</b>	<b>14,313</b>	<b>29,480</b>	<b>2,390</b>
<b>EXPENDITURES</b>									
Library			206		17				
Publications									
Newsletter	322	348	421	636	225	23	3,499	218	
Observer's Handbook									
BOG				130					
Observer's Calendar		633		540	391	316	1,582	76	244
Other Publications		45			153				102
Events									
Meetings	241				248		255		16
Star Parties									129
Annual Dinner	900	293			2,366		2,302	165	
Astronomy Day							79		
Other Events				932					
Product Expenses									
RASC promo items		552			353				
Other items		20	47					70	
Advertising									
Travel									
General Assembly and Council Meetings		240				168			
Speaker Travel Assistance		65				55	514		165
Equipment and Supplies		39		1,546	64	1,115		3,586	
Office Administration		139	2,430	273	237	392	1,186	160	799
General Expenses and Audit		45				135		2,020	
Educational Activities		99				39			
Insurance			706				3,319	1,738	
Awards and Donations		343							
Observatory and Site Expenses	4,010				1,147		1,833	1,213	460
Depreciation		888	5,253			10,514			
Miscellaneous		35	379		1,751	40,709	111	527	85
<b>TOTAL EXPENDITURES</b>	<b>5,473</b>	<b>2,896</b>	<b>4,870</b>	<b>9,689</b>	<b>6,967</b>	<b>42,952</b>	<b>25,194</b>	<b>9,773</b>	<b>2,000</b>
<b>SURPLUS OR (DEFICIT) ON OPERATIONS (A)</b>	<b>-462</b>	<b>840</b>	<b>-751</b>	<b>-4,536</b>	<b>2,934</b>	<b>4,752</b>	<b>-10,881</b>	<b>19,707</b>	<b>390</b>
<b>ASSETS</b>									
Liquid Assets	11,526	3,742	3,837	69,308	9,297	6,964	28,526	15,430	1,569
Capital assets	33,976	901	16,708	45,382	23,160	5,800	71,930	78,014	3,000
<b>LIABILITIES</b>			201				6,117		

Note: Capital assets were not available for some Centres.

## CENTRE TREASURERS' REPORTS FOR FISCAL YEAR - 2005

		Regina	St. John's	Sarnia	Saskatoon	Thunder Bay	Toronto	Vancouver	Victoria	Windsor	Winnipeg
<b>REVENUE</b>											
Membership	Membership fees - regular	846	885	671	2,042	724	14,805	4796	4039	1672	2,752
	Membership fees - youth	25					239	157			
	Membership fees - basic surcharge	161						911			73
	Membership fees - special surcharge/Associates		190				645				
	Life membership grants	80				20	1700	340		60	60
Donations/Fundraising	Donations	1434	50		51	110	6,903	5200		437	340
	Fundraising/Sponsorships/Grants	4802			2,180		14699	1160	5500		
Educational/Activities			570		434		2420		80	910	
Interest and Dividends					225		2027	158		4	42
Publication Sales	Sale of Observer's Handbooks	15	111				39	145		15	
	Sale of Observer's Calendars	58	415	60	1,049	330	3368	867	195	502	1,350
	Sale of Beginner's Observing Guides					60		130	218	48	
	Other Publication Sales		18						15	80	
Subscriptions	Astronomy/Sky & Telescope magazine						1346	21			
	Other										
Product Sales	RASC promo items	409					6168	250	15		
	Other items							44	16	1135	
Advertising	General Assembly - including travel grants										
Events	Star Parties				10,709				790		
	Annual Dinner	360							1404		
Observatory site or equipment rentals/loans							3680	400		1220	
Miscellaneous			3					91		403	
<b>TOTAL REVENUE</b>		<b>8,190</b>	<b>2,242</b>	<b>731</b>	<b>16,690</b>	<b>1,244</b>	<b>58,039</b>	<b>14,670</b>	<b>12,423</b>	<b>6,486</b>	<b>4,617</b>
<hr/>											
		Regina	St. John's	Sarnia	Saskatoon	Thunder Bay	Toronto	Vancouver	Victoria	Windsor	Winnipeg
<b>EXPENDITURES</b>											
Library		162				289		275	273	157	
Publications	Newsletter					352	4303	878	712		1,308
	Observer's Handbook	15	130					150			
	BOG					67		152	334		
	Observer's Calendar	162	220	109	887	508	1605	710		523	904
	Other Publications	19	18						80		
Events	Meetings	77		50		60	4287	482	17	986	260
	Star Parties		157		9,915				777		
	Annual Dinner	568							2007	306	
	Astronomy Day					120		436	716	50	
	Other Events	117	187	32							
Product Expenses	RASC promo items	408					5490	260	24		
	Other items	2424						35	182		
Advertising											
Travel	General Assembly and Council Meetings							939			
	Speaker Travel Assistance	115	140	55					100		
Equipment and Supplies		956	1,090						5738		3,472
Office Administration		1068		3	227	54	5384	114		295	105
General Expenses and Audit		132				10		1975	1162	213	13
Educational Activities						535			76		
Insurance		436			632					1393	930
Awards and Donations		48	250			51			816		250
Observatory and Site Expenses		1183			1,870		16192	5602		978	
Depreciation					512		14685	1000			
Miscellaneous		13	76		294	50		8		50	144
<b>TOTAL EXPENDITURES</b>		<b>7,903</b>	<b>2,268</b>	<b>249</b>	<b>14,882</b>	<b>1,551</b>	<b>53,921</b>	<b>12,279</b>	<b>11,989</b>	<b>4,738</b>	<b>7,386</b>
<b>SURPLUS OR (DEFICIT) ON OPERATIONS (A)</b>		<b>287</b>	<b>-26</b>	<b>482</b>	<b>1,808</b>	<b>-307</b>	<b>4,118</b>	<b>2,391</b>	<b>434</b>	<b>1,748</b>	<b>-2,769</b>
ASSETS	Liquid Assets	4,262	6,409	875	23,353	984	105,246	24746	4,745	7,370	2,907
	Capital assets	71,378			9,839		378,741	11280	65,830	75,000	1
<b>LIABILITIES</b>						<b>197,238</b>					

Note: Capital assets were not available for some Centres.