



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

136 DUPONT STREET, TORONTO ON M5R 1V2
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ANNUAL MEETING
RÉUNION ANNUELLE

2005

Agenda
Secretary Nomination
Proposed changes to membership fees
Proposed by-law amendments
Motion Explanation Sheet
Proxy

ANNUAL REPORT
RAPPORT ANNUEL

2004

President's Message
Secretary's Message
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 2004

RÉUNION ANNUELLE 2005 – ORDRE DU JOUR

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



136 rue Dupont, Toronto ON M5R 1V2
téléphone (416) 924-7973; télécopieur (416) 924-2911
courriel: nationaloffice@rasc.ca

Réunion annuelle 2005

La Réunion annuelle des membres aura lieu le dimanche, 22 mai 2005, de 8h30 à 11h30.

Lieu: Grand théâtre, Centre des étudiants, campus de Kelowna nord du Collège universitaire d'Okanagan, Kelowna, Colombie-Britannique

Ordre du jour

1. Adoption de l'ordre du jour

2. **Procès-verbal de la Réunion annuelle 2004** (publié dans l'édition électronique du Rapport annuel 2004, laquelle se retrouve dans la section réservée aux membres du site web de la SRAC, à l'adresse suivante: www.rasc.ca/private/minutes)

3. Rapports du Officiers

Président	(Peter Jedicke)	1 ^{er} vice-président	(Scott Young)
2 ^e vice-président	(Dave Lane)	Secrétaire	(Kim Hay)
Trésorier	(Dave Clark)	rapport et adoption des États financiers (publiés dans le Rapport annuel 2004)	
Secrétaire générale	(Bonnie Bird)	Rapporteur	(James Edgar)

4. Rapports du Comités permanents

Récompenses	(Rajiv Gupta)	Constitution	(Randy Atwood)
Éducation	(Mary Lou Whitehorne)	Exécutif	(Peter Jedicke)
Finances	(Dave Clark)	Histoire	(Peter Broughton)
Bibliothèque	(Bob Garrison)	Membres et promotion	(Denis Grey)
Nominations	(Rajiv Gupta)	Observation	(Chris Fleming)
Propriété	(Robert May)	Publications	(Scott Young)

5. Rapports du Comités spéciaux

Journée de l'astronomie	(Bruce McCurdy)	Informatique	(Dave Lane)
Pollution lumineuse	(Robert Dick)		

6. **Motion pour modifier le Règlement numéro un** Voir les pages 5 à 7

7. **Motion pour augmenter les frais d'adhésion de la Société** Voir page 8

8. **Résultats de l'élection des officiers de la Société – poste de secrétaire**

9. **Élection d'un vérificateur** proposé: Tinkham & Associates

10. Varia

Présentation de l'AG 2006

11. Ajournement

ANNUAL MEETING 2005 – AGENDA

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



136 Dupont Street, Toronto ON M5R 1V2
Phone (416) 924-7973 Fax: (416) 924-2911
Email: nationaloffice@rasc.ca

Annual Meeting 2005

The Annual Meeting of members will be held on Sunday, May 22, 2005 at 08:30 to 11:30
Grand Theatre - Student Centre, North Kelowna Campus of Okanagan University College, Kelowna, British Columbia

Agenda

1. Approval of Agenda

2. **Minutes of the 2004 Annual Meeting** (Published in the online version 2004 Annual Report, and located on the RASC members-only section on the Web site (www.rasc.ca/private/minutes))

3. Reports of Officers

President	(Peter Jedicke)	1st Vice-President	(Scott Young)
2nd Vice-President	(Dave Lane)	Secretary	(Kim Hay)
Treasurer	(Dave Clark)	Report and Adoption of Financial Statements (Published in the 2004 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	(Denis Grey)
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** See pages 5 to 7

7. **Motion to Increase Society Fees** See page 8

8. **Results of the Election of Officers of the Society – Secretary**

9. **Election of Auditor** Proposed: Tinkham & Associates

10. Other Business

GA 2006 Presentation

11. Adjournment

SECRETARY NOMINATION

BIOGRAPHY OF NOMINATED SECRETARY

(Candidate proposed by the Nominating Committee)

Mr. Stan Runge

Stan Runge became interested in astronomy as a teen and first joined the Winnipeg Centre of the RASC as a youth member in the early '70s. After a brief absence, he rejoined the RASC in 1981 and has been a long-time member, becoming one of the driving forces behind the club's prosperity. His interests in the running of the Centre came early, and he has served at every office of Winnipeg Council including President (twice), First and Second Vice-President, Secretary, Councillor, recently as club Treasurer, and he also has been the Newsletter Editor.

Stan is well-known as being the Winnipeg Centre National Representative, having attended 16 General Assemblies since 1983, many in that capacity. As well, he was the Chairman of the 1986 GA, and co-chair of the 2000 GA in Winnipeg.

Stan has been active in the Centre's outreach and public-observing events, such as Astronomy Day and public star parties; he tries to make sure people who line up to look through his scope actually see something. He has taught many newcomers how to observe, leading them to become active observers and teaching them to record what they see through the eyepiece in words, sketches, or by imaging. Stan has recently focused on deep-sky observation, encouraging others in the club to complete their Messier Certificates. Leading by example, he has received his Messier and Finest NGC Certificates and is currently working on his Herschel 400 list. He currently is a member of the Observing Committee, and he is also active as an amateur telescope maker, currently co-building a 17.5-inch scope.

For his efforts in promoting the astronomy and the Winnipeg Centre, he was nominated and awarded the RASC National Service Award at the 2004 General Assembly in St. John's.

BIOGRAPHIE DE LA PERSONNE PRÉSENTÉ POUR LE POSTE DE SECRÉTAIRE

(Candidature proposée par le Comité des nominations)

M. Stan Runge

Stan Runge s'est intéressé à l'astronomie dès l'adolescence et s'est joint au Centre de Winnipeg de la SRAC à titre de jeune membre au début des années 70. Après une courte absence, il s'est de nouveau joint à la SRAC en 1981. Au fil des années Stan a apporté une contribution importante à l'essor du club. Son intérêt pour la conduite des affaires du Centre s'est manifesté très tôt. Il a occupé tous les postes du Conseil de Winnipeg : président (deux fois), premier et deuxième vice-président, conseiller, plus récemment trésorier et il a également agi à titre d'éditeur du Bulletin.

Stan est bien connu comme représentant national du Centre de Winnipeg, ayant participé à 16 Assemblées générales dont plusieurs à ce titre. En outre, il fut le président de l'Assemblée générale de 1986 et vice-président de celle de 2000, tenues à Winnipeg.

Stan participe activement aux efforts de sensibilisation du Centre et aux activités d'observation destinées au public tel la Journée de l'astronomie et les festivals d'astronomie. Il s'assure que les gens qui attendent pour regarder dans son télescope finissent par voir quelque chose. Il a enseigné à plusieurs débutants l'art d'observer, les encourageant à devenir des observateurs réguliers eux-mêmes et leur montrant comment enregistrer ce qu'ils observent par le biais de notes, de dessins ou de photographies. Depuis quelque temps Stan s'intéresse au ciel profond, encourageant d'autres membres du club à obtenir leur certificat Messier. Prêchant par l'exemple, il a lui-même obtenu ses certificats Messier et «Meilleurs objets NGC», et il est à compléter la liste 400 de Herschel. Il siège présentement au Comité d'observation de la SRAC. Il aime également fabriquer des télescopes, terminant présentement, avec une autre personne, un télescope de 17,5 pouces.

Pour souligner ses efforts de promotion de l'astronomie et du centre de Winnipeg, on a décerné à Stan la distinction de service de la SRAC lors de l'Assemblée générale de 2004 à St. John's.

Note: The following features that have appeared in recent annual reports are no longer included in this essential Annual Report:

2004 Annual Meeting Minutes (www.rasc.ca/private/minutes)
2004 Annual Reports from Centres
2004 Award Winners
2004-2005 National Council
2004-2005 Centre Addresses and Executive

All of these and more will appear in the extended Annual Report, which may be found online on the Society's Web site: www.rasc.ca in the members-only section. To access the members-only section please use the following:

Username: member
Password: chant99

PROPOSED BY-LAW CHANGES

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

Proposed By-law Changes – Annual Meeting – May 2005

These proposed changes to the Society's By-law #1 were approved at a meeting of National Council on Saturday, February 26, 2005 (2005-02-26) and will be presented for ratification at the Society's Annual Meeting to be held on May 22, 2005 (2005-05-22) in Kelowna, B.C.

Section 1. The timing of when fee increases take effect (proposed by the Constitution Committee)

At the present time there is a specific direction in the Society's By-law that specifies a waiting period of two months between the time a change to the Society's membership fees is approved by the membership and the implementation of such a change. This means that a fee increase approved on July 1 cannot be implemented until September 1.

The Constitution Committee believes that the original intent of this provision was to provide adequate notice of such changes under a decentralized and outsourced (University of Toronto Press) membership processing system. Under the current system, the Society is in a position to implement a fee change much more quickly both on the eStore and through our control of the membership process.

On the advice of the Executive Secretary, the Constitution Committee therefore proposes that a By-law change be made to allow fee increases to take effect upon such schedule as may be deemed appropriate. An appropriate grace period will be allowed for membership applications "in transit." This will simplify administration and permit the Society to benefit more rapidly from any fee increases that may be approved.

Motion #1: That article 3.05(2) be modified to read as follows (the proposed amendment is underlined)

3.05 (2) *Any member of the Society who proposes an ordinary resolution of the Society to change any of the annual Society's membership fees shall give notice of such resolution to the Secretary of the Society at least 90 days prior to the meeting of the Society at which it is proposed to move the resolution, which notice shall specify the change proposed. The agenda for any meeting at which it is proposed to move any such resolution shall include the specifics of the proposed resolution. At the meeting at which the resolution is considered, the resolution may be amended without further notice to the members of the Society. Any resolution to change the membership fees of the Society shall take effect immediately or at such time as may be specified in the resolution.*

Section 2. Proposed corrections to By-law #1 (proposed by the Constitution Committee)

The Constitution Committee has identified several errors in the By-law #1 that require the following corrections.

Motion #2: That the following errors be corrected in By-law #1.

a) 3.04(5) Membership of more than one Centre. To allow for membership of more than one Centre, we propose the following change to the second sentence of 3.04(5).

Each member shall have only one membership in the Society. However, a member of one Centre may be elected an associate or affiliate member of another Centre in accordance with the by-laws of the second Centre.

b) 5.02(2) The word 'President.' is out of place and should be removed.

c) Changes to 6.04 and 6.08 are designed to correct errors propagated during the 1999 By-law revision where paragraph 6.04 (2) was inadvertently struck and paragraph 6.08 (2) was not amended as intended.

6.04 ELIGIBILITY FOR OFFICE

(1) *Every member who is not less than twenty-one years of age has the right to stand for appointment as, and to hold the position of, Honorary President of the Society. Every voting member who is not less than twenty-one years of age has the right to stand for election or appointment to, and to hold, any other office of the Society. (amended, July 1999)*

(2) *No person who is an elected officer of the Society may simultaneously be the President, Secretary, Treasurer, or a National Council Representative of a Centre.*

(2) *The first term of office of any member appointed as one of the editors referred to in Article 6.02 shall normally be five years. At the end of that time the appointment is renewable for a mutually agreed term. (amended, July 1999)*

6.08 TERMS OF OFFICE

(2) *The first term of office of any member appointed as one of the editors referred to in Article 6.02 shall normally be five years. At the end of that time the appointment is renewable for a mutually agreed term.*

d) Changes to 6.19 are put forward to correct a reference error

(to 6.18) and to clarify the language currently in By-law #1.

6.19 VACANCY OF AN OFFICE

(1) *An elected office becomes vacant by reason of death, resignation, or removal under Article 6.198(1), or if the holder of the office ceases to be eligible to hold office under Article 6.04. In such case, another eligible member of the Society may be elected by special resolution of the Council to fill such vacancy for the remainder of the term of office. In the event that a position must be filled prior to the next regularly scheduled meeting of the Council, the Executive Committee may do so on behalf of the Council under Article 7.08(2). (amended, July 1999)*

(2) *An appointed office becomes vacant by reason of death, resignation, or removal under Article 6.198(2), or if the holder of the office ceases to be eligible to hold office under Article 6.04 ~~in such case, removal under Article 6.19(2), or if the holder of the office ceases to be eligible to hold office under Article 6.04.~~ In such case, another eligible member of the Society may be appointed by ordinary resolution of the Council to fill such vacancy. In such case, the appointment shall be deemed to have been made under Article 6.08 for such term as is provided therein. In the event that a position must be filled prior to the next regularly scheduled meeting of the Council, the Executive Committee may do so on behalf of the Council under Article 7.08(2). (amended, July 1999)*

Section 3. Proposal to explicitly allow official notices to be sent to members by other than postal mail.

Presently there is no definition in By-law #1 defining the methods that can be used to communicate (provide “notice”) to our members. Traditionally, “notice” has been only by postal mail, however today there are other less-expensive options such as Internet email and this amendment gives the Society the flexibility to use email and other communication options.

Motion #3: That article 1.01 of Bylaw No. 1 be modified to add the following definition: “notice” means a notification delivered either in writing by hand, mail, facsimile, or electronically to the member’s then-current address of record.

The newly formed **Task Force 21 Committee** made its first report at the February Council Meeting. The By-law changes in section 4 and section 5 were proposed by this Committee and approved by National Council.

Section 4. A change to the procedure for changing the membership fees and a change from a fixed distribution of membership fees between the Society and the Centres to a flexible distribution.

a) Procedure to change membership fees

Presently the membership fees are set entirely by the membership

following a motion proposed by any individual member, with sufficient notice, at any meeting of the Society. National Council has the responsibility of administering an annual budget approaching half a million dollars, yet under the present By-law #1 it has no input or authority to propose or set appropriate membership fees commensurate with the costs of servicing the membership. This proposal provides the National Council with the sole authority to set the Society’s membership fees.

b) A change from a fixed to flexible distribution of the membership fees between the Society and the Centres

Presently 60% of membership fees for members attached to a Centre are retained by the Society and 40% are retained by the member’s Centre — a ratio that does not reflect the increased costs and greater number of member services taken on by the Society in recent years.

Some examples include:

- National distribution of the *Observer’s Handbook* (previously a Centre responsibility)
- *SkyNews* bulk subscription
- Public liability insurance
- National membership renewal system (previously a Centre responsibility)

The Society has also had to bear the significantly increased costs of postage, public-liability insurance, employee salary increases, etc., all without changing the Society share of the membership fees. Centres have had to provide less of these services while retaining the same share of the fee. It’s time to adjust the ratio so that the funds available are more equitably shared and to make it easier to maintain the share at equitable levels as costs and services change.

Another by-product of the fixed ratio is that fee increases are required to be higher than necessary because the Society realizes only 60% of the increase. In effect the Centres are provided with a fee increase that they may not require to support their operations. It is important to note that Centres presently have the ability to set their own fees through either positive or negative surcharges.

To protect the Centres from fee reductions, this proposal requires that any change in the fee distribution resulting in a reduction of the Centre portion of the fee would require adoption by special resolution (two-thirds vote) of National Council. Fees for unattached members will remain at the full membership fee with the Society retaining 100% of the fee.

With these amendments, through the elected officers and Centre-elected National Council Representatives, members will still have democratic control over fees and the Society/Centre fee distribution; however, these decisions will be made by National Council, the body that has the responsibility for managing the affairs of the Society.

Motion #4: That articles 1.01, 3.05, 3.07, and 8.01 be amended as indicated below.

(r) "Society portion" means the amount of the annual membership fee that the Society is entitled to,

(q) "Centre portion" means the amount of the annual membership fee that a Centre is entitled to.

3.05 SOCIETY FEES

(1) The annual Society membership fees, for ordinary and youth members, including the distribution rates of the Centre and Society portions, and the life membership fee shall be determined from time to time by ordinary resolution of the Council ~~and of the Society~~. The Centre portion can only be reduced from its then prevailing amount by special resolution of the Council. No fee shall be payable for honorary membership in the Society. (amended, July 1993)

(2) ~~Any member of the Society who proposes an ordinary resolution of the Society to change any of the annual Society's membership fees shall give notice of such resolution to the Secretary of the Society at least 90 days prior to the meeting of the Society at which it is proposed to move the resolution, which notice shall specify the change proposed. The agenda for any meeting of the Council at which it is proposed to move any such resolution shall include the specifics of the proposed resolution, including the proposed Centre and Society portions of the fee. At the meeting at which the resolution is considered, the resolution may be amended without further notice to the members of the Society Council. Any resolution to change the membership fees of the Society shall take effect immediately or at such time as may be specified in the resolution.~~ (new, July 1993) (amended, July 1999)

(6) The Society is entitled to ~~sixty percent~~ the Society portion of the annual Society membership fees for all ordinary and youth members attached to Centres, and each Centre is entitled to ~~forty percent~~ the Centre portion of the annual Society membership fees of all ordinary and youth members attached to it. (amended, July 1999)

(7) Annual membership fees and life membership fees for members attached to a Centre shall be collected by the Society, or instead by the Centre if it so chooses. Each Centre that collects fees shall submit to the Society, monthly, the ~~Society's~~ Society portion of membership fees collected, together with a report listing the names and addresses of the members who paid membership fees during that period, the amounts paid, and such other related information as the National Council may determine. The Society shall submit to each other Centre, monthly, that Centre's portion of membership fees collected, together with a report listing the names and addresses of the members who paid membership fees during that period, the amounts so paid, and such other related information as the National Council may determine. (new, July 1999)

(9) Each Centre is entitled to receive for its own use from the Society on or before 1 March in every year an amount, in respect of every life member attached to it as of the previous 31 December, equivalent to ~~forty percent~~ the Centre portion of the then prevailing annual Society membership fee for an ordinary member. (amended, July 1999)

(2) At least thirty days before the date of the annual meeting, the Secretary shall send to each voting member of the Society ~~(f) a copy of any proposed change to the Society's annual membership fees referred to in Article 3.05(2), and~~

Section 5. Centre practice in the use of basic surcharges (proposed by the Task Force 21 Committee)

It has been realized that many (perhaps all) Centres that collect basic surcharges appear to use these surcharges in such a way that is contrary to By-law #1. Specifically, clause 3.07 (4) states that basic surcharges must be optional unless used only to provide services directly related to member rights and/or to pay for meeting space for the Centre and Centre Council meetings. It should not presently be used, for example, to operate an observatory and at the same time be mandatory.

As far as we are aware there are no Centres where the basic surcharge is optional. This is confirmed by the fact that the National Office membership-handling software (and the eStore) does not support optional basic surcharges. There have been no complaints about this lack of capability. We propose to amend article 3.07 to reflect present practice, which is to provide autonomy to the Centres in how the basic surcharges are used.

Motion #5 – that article 3.07(4) be amended as follows:

3.07 CENTRE FEES AND ENTITLEMENT OF MEMBERS TO CENTRE RIGHTS AND SERVICES

(4) Subject to Article 3.07(5), every voting member is entitled to exercise the following rights, in respect of the Centre to which he or she is attached:

- (a) to attend and to vote at all Centre meetings;
- (b) to attend all meetings of the Council of the Centre, unless, in exceptional circumstances, the Council of the Centre declares, by special resolution of the Council of the Centre, a meeting or a part of a meeting to be closed to the membership;
- (c) where permitted by applicable legislation, to stand for election as an officer of the Centre and to the Council of the Centre; and
- (d) where he or she is twenty-one years of age or more, to stand for election as a National Council Representative under Article 4.08.

If a Centre imposes any surcharge upon its members before allowing them to exercise such rights, then this surcharge shall be designated a "basic surcharge", ~~and this basic surcharge must be set in an amount no higher than is necessary to recover the direct costs of providing such rights, including the cost, if any, of meeting facilities for meetings of the Centre and the Council of the Centre.~~ Additional surcharges may be required for additional Centre rights and services, but entitlement to the above specified Centre rights shall not be conditional upon payment of such additional surcharges.

MOTION EXPLANATION SHEET

Instructions for Proxy Givers to Proxy Holders (members in good standing)

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 = Doug Montgomery (Vancouver Centre)
proxy4@rasc.ca = Pat Kelly (Halifax Centre)
proxy5@rasc.ca = Stan Runge (Winnipeg Centre)

Explanation of Fee Increase:

As per By-law Number One 3.05(2), the following fee increase was proposed by a member at large within the 90 day deadline (February 20, 2005):

“Moved that the membership fees of the Society be changed as follows by:

David Lane and Mary Lou Whitehorne
- Ordinary members - increased from \$50 to \$55
- Youth members - increased from \$31.25 to \$34.25
- Life members - increased from \$1000 to \$1100

The new fees will become effective at such time as determined by the Executive Committee, but no later than required by the by-laws.”

Notes:

- this notice of motion is being provided by the undersigned only because the 90-day notice requirement for such a motion precedes the Winter Council meeting - the motion can, of course, be amended at the Annual Meeting by any mover and seconder present.

The motion of support that council passed at the Council meeting of February 26, 2005 (2005-02-26 NC051)

MOTION 05121

It was moved by Dave Lane and seconded by Scott Young that Council endorse the discussion of a fee increase at the 2005 Annual Meeting.

“Note: endorsement of Council for a fee increase is not required by the Society's By-Law. The motion to increase fees will be debated and may be amended at the Annual Meeting.”

FEUILLET D'INFORMATION AU SUJET D'UNE MOTION

L'usage d'une procuration pour exercer votre droit de vote

Si vous ne connaissez personne qui participera à la Réunion annuelle, veuillez communiquer avec un des membres en règle dont le nom apparaît ci-dessous. Vérifiez si l'un d'eux accepterait de vous représenter par voie de procuration. 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 = Doug Montgomery (Centre de Vancouver)
proxy4@rasc.ca = Pat Kelly (Centre d'Halifax)
proxy5@rasc.ca = Stan Runge (Centre de Winnipeg)

Explication de la hausse des taux de cotisations

Conformément à l'article 3.05(2) du Règlement No. 1, l'augmentation suivante des taux de cotisation a été proposée par un membre, une demande en ce sens ayant été reçue avant la période de 90 jours requise par le Règlement (20 février 2005):

« Il est proposé que les taux de cotisation de la Société soient modifiées de la façon suivante:

David Lane et Mary Lou Whitehorne
- membre ordinaire – augmentation de 50 \$ à 55 \$
- membre jeunesse – augmentation de 31,25 \$ à 34,25 \$
- membre à vie – augmentation de 1000 \$ à 1100 \$

Les nouveaux taux entreront en vigueur à une date à être fixée par le Comité exécutif mais pas au-delà de ce que permet le Règlement. »

Notes:

L'avis de cette motion vous est fournie par la sous-signée uniquement parce que le début de la période de 90 jours pour qu'une telle motion soit recevable, précédait la réunion de l'hiver du Conseil – cette motion peut évidemment être modifiée lors de la Réunion annuelle sur proposition et appui de membres en règle présents.

Voici la motion de soutien adoptée par le Conseil lors de sa réunion du 26 février 2005 (2005-02-26 NC051):

MOTION 05121

Il fut proposé par Dave Lane, appuyé par Scott Young, que le Conseil sanctionne la discussion d'une hausse des taux de cotisation lors de l'Assemblée annuelle 2005.

« Note: La sanction du Conseil en faveur d'une hausse des cotisations n'est pas requise par le Règlement de la Société. La motion pour augmenter les taux de cotisation sera débattue et peut être amendée lors de la Réunion annuelle. »

PROXY

PROCURATION

Your name: _____ (please print)	vosre nom: _____ (lettres moulées)
I, being a voting member in good standing of The Royal Astronomical Society of Canada (the RASC) hereby appoint proxy holder: _____ (please print)	Étant un membre votant en règle de La société royale d'astronomie du Canada (la SRAC), je nommecomme mandataire: _____ (en lettres moulées)
to attend and vote on my behalf at the Annual Meeting of the RASC to be held on May 22, 2005 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.	pour exercer mon vote par procuration lors de la Réunion annuelle 2005, le 22 mai 2005, et lorsqu'elle sera reportée. J'annule, par la présente, toute procuration antérieure visant la même réunion. Je comprend que 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.
Motion – That the Society's membership fees be increased by \$5 per year for ordinary members, \$3 per year for youth members, and \$100 for life members For: _____ Against: _____ Holder's Discretion: _____	Motion – Que les frais d'adhésion de la Société soient augmentés de 5\$ par an pour un membre ordinaire, 3\$ par an pour un membre jeunesse, et de 100\$ pour devenir membre à vie. pour: _____ contre: _____ à la discrétion du mandataire: _____
By-law #1 Amendment - Section 1 – The timing of when fee increases take effect (see explanatory material for details). For: _____ Against: _____ Holder's Discretion: _____	Amendement du Règlement No. 1 - section 1 – L'entrée en vigueur de la hausse des taux de cotisation (voir le feuillet d'information pour les détails) pour: _____ contre: _____ à la discrétion du mandataire: _____
By-law #1 Amendment - Section 2 – Proposed corrections to By-law #1 (see explanatory material for details). For: _____ Against: _____ Holder's Discretion: _____	Amendement du Règlement No. 1 - section 2 – Corrections proposées au Règlement No. 1 (voir le feuillet d'information pour les détails) pour: _____ contre: _____ à la discrétion du mandataire: _____
By-law #1 Amendment - Section 3 – Proposal to explicitly allow official notices to be sent to members by other than postal mail (see explanatory material for details). For: _____ Against: _____ Holder's Discretion: _____	Amendement du Règlement No. 1 - section 3 – Proposition visant à permettre de façon explicite de transmettre des avis officiels aux membres par des moyens autres que la poste (voir le feuillet d'information pour les détails) pour: _____ contre: _____ à la discrétion du mandataire: _____
By-law #1 Amendment - Section 4 – Proposal to change the procedure for changing the membership fees and a change from a fixed distribution of membership fees between the Society and the Centres to a flexible distribution (see explanatory material for details). For: _____ Against: _____ Holder's Discretion: _____	Amendement du Règlement No. 1 - section 4 – Proposition visant à changer la procédure pour modifier les taux de cotisation, et à rendre flexible le mode de partage des cotisations entre la Société et les Centres qui est actuellement fixe (voir le feuillet d'information pour les détails) pour: _____ contre: _____ à la discrétion du mandataire: _____
By-law #1 Amendment - Section 5 – Proposal to change the Centre practice in the use of basic surcharges (see explanatory material for details). For: _____ Against: _____ Holder's Discretion: _____	Amendement du Règlement No. 1 - section 5 – Proposition visant à modifier la façon dont les Centres utilisent les surcharges (voir le feuillet d'information pour les détails) pour: _____ contre: _____ à la discrétion du mandataire: _____
Motion - Appointment of Auditors: Tinkham & Associates For: _____ Against: _____ Holder's Discretion: _____	Motion - Nomination des Vérificateurs: Tinkham & Associates pour: _____ contre: _____ à la discrétion du mandataire: _____
I understand that the proxy holder has the right to also withhold my proxy if relevant new information is presented at the annual meeting that addresses my concerns and that the withholding of my proxy would be in my best interest. I also understand that 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.	J'ai appris que le support de procuration a le droit de retenir également ma procuration si la nouvelle information appropriée est présentée lors de la réunion annuelle qui adresse mes soucis et que le refus de ma procuration serait dans mon meilleur intérêt. J'ai également appris que le support de procuration me fournira un sommaire des résultats, comment ma procuration a été votée, et, en cas ma procuration a été retenue, une explication de pourquoi elle a été retenue.
Date: _____ Signature: _____	Date: _____ Signature: _____

(for May 2005 Annual Meeting)

Please see notice on page 10 – S'il vous plaît voir l'avis à la page 10

Notice to members regarding Proxies:	Commentaires touchant les procurations :
<p>Dear RASC member,</p> <p>The best way to participate in the Annual Meeting 2005 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 and also on the discussion that takes place at the meeting itself.</p>	<p>Cher membre de la SRAC,</p> <p>La meilleure façon de participer et de voter à la Réunion annuelle de 2005 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 la lumière des débats qui se tiendront à la réunion.</p>
<p>If you cannot attend the Annual 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 le mandat si elle pense qu'elle ne peut pas, en toute conscience, l'exercer selon votre volonté.</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 by May 8, 2005.</p>	<p>La procuration doit, au minimum, porter votre nom, le nom d'un mandataire, votre signature et la date de cette signature. Vous devez remettre le formulaire à votre mandataire (en personne, par la poste, courriel, télécopieur) avant le 8 mai, 2005.</p>
<p>If you personally do not know anyone attending the General 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 located on the Motion Explanation sheet.</p>	<p>Si vous ne connaissez pas personne qui va à la réunion, vous pouvez contacter un des membres sur la liste ci-jointe, afin de déterminer s'il y en a un qui accepterait d'être votre mandataire. Votre mandataire ne peut pas transférer votre procuration à une autre personne. Une liste de mandataires bénévoles se trouve sur le feuillet d'information au sujet de la motion.</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 may withhold your Proxy on any motion, if relevant new information is presented at the annual meeting that addresses your concerns and that the withholding of your proxy would be in your best interest.</p> <p>After the AGM 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>Choose your proxy holder wisely and follow up with them after the annual meeting.</p>	<p>Vous pouvez demander à votre mandataire de voter comme vous le désirez sur les diverses propositions en complétant la partie pertinente au recto ou en fournissant des instructions claires et écrites. Nonobstant vos instructions, le mandataire a le droit de ne pas exercer votre mandat lors d'un vote si on y présente des renseignements qui répondent à vos inquiétudes et qui font en sorte qu'il y va de votre intérêt de ne pas voter.</p> <p>Après la réunion, le mandataire vous fera rapport des résultats, de la façon qu'il a exercé votre procuration, et dans le cas d'un non-vote, il vous expliquera pourquoi.</p> <p>Choisissez sagement votre mandataire et communiquez avec lui avant et après la réunion.</p>
<p>Proxies may be exercised for (i) the fee increase, (ii) the proposed By-law amendments, (iii) the appointment of auditors, and (iv) any other business that may properly come before the meeting.</p>	<p>Les procurations ne servent qu'aux motions visant (i) à modifier les Règlements généraux, (ii) à nommer des vérificateurs, et (iii) à régler toute autre question faisant l'objet de délibérations durant la réunion.</p>

(for May 2005 Annual Meeting)

PRESIDENT'S MESSAGE

Welcome to the new vision of the Society's Annual Report!

Late in each year, Treasurers and Secretaries of Centres and their fellow Centre leaders, as well as national Officers and staff, begin work on this concise but comprehensive snapshot of the Royal Astronomical Society of Canada's overall state. It is certainly a good idea to reflect on our achievements, but the Annual Report is also worthwhile because it helps give us the perspective we need to plan for the future.

Thus it may seem strange for me to remind you that the production of an Annual Report is not actually required by the Society's By-law. So you may ask: "what is required?" The relevant articles of the By-law are mainly 4.09, 4.10, 8.01, and 9.03. Article 8.01 explicitly lays out what must be mailed to members. Furthermore, government regulations do not require that an extensive suite of information be sent to members of a charitable organization. The rules are different for shareholders of a corporation.

The Society has built up its traditions for over a century. But we spend a fortune on the Annual Report! In the August 1974 issue of the *Journal*, the Minutes of the Annual Meeting say "The President reported that it had been proposed to reduce expenses by reducing the content of the Supplement. The Council felt it advisable to query the general membership on this action and invited comments." A lengthy discussion finally ended with a motion "that the Supplement continue in its present format." I can't help wondering how the Society might have evolved over the past 30 years if that motion had been defeated! It cost almost \$10,000 in 2003 and again in 2004 to print and to distribute the Annual Report. A bit more than half of that pays for Canada Post to mail it to you. Canada Post's regulations are much more complex than in 1974, and the Annual Report can no longer be mailed at the less-expensive publication rate even if it is packaged with the *Journal*.

In 2004, the Society conducted a membership survey, and it revealed that about 70% of you do not value the Annual Report highly or very highly. One of you wrote in the space provided for comments, "Make Annual Report available over the Internet & notify members that they can access it if they wish." So your Council decided that the materials required by the By-law would be prepared, printed, and sent to members by Canada Post. All the rest of the traditional material – and more – has also been prepared and is ready to be read or printed by you if you download the data from the Society's Web site.

I am pleased to report that the members of the Society are busier and more productive than ever. The number of excellent astrophotographs, the total attendance of all the star nights, the many pages the newsletters of the Centres printed, and the number of informative lectures that took place as part of the Society's activities in 2004 are all very impressive. Every Centre has a Web presence, in addition to the extensive national Web site. Many of our Centres have outstanding observatory facilities and some have received significant grants for their outreach activities. You are part of an active and thriving community of astronomy enthusiasts at all levels. Our Society has few rivals and no equals in all the world.

The General Assembly is the biggest single event the Society undertakes each year, and in 2004 the members of St. John's Centre hosted us for a weekend of zaniness and tradition. The Simon Newcomb Award was presented to Mary Lou Whitehorne (Halifax Centre) and Service Awards to David L. Clark (London Centre), Jim Failes (Okanagan Centre), Art Fraser (Ottawa Centre), Guy Nason (Toronto Centre), and Stan Runge (Winnipeg Centre). Congratulations to all these worthy members! Rajiv Gupta completed his term as President and was warmly applauded for his service as a member of the Society's Executive, which began with the Annual Meeting of 1994 when he was appointed Treasurer. Michael Watson also stepped down as Rajiv's successor in the office of Treasurer, and we welcomed David Clark to that post. Dave Lane joined the Executive as Second Vice-President, while Kim Hay and Scott Young continued their work on the Executive Committee as Secretary and First Vice-President respectively. Perhaps you will join us at the 2005 General Assembly in Kelowna. The Okanagan Centre will host it, and their Web site can be reached at www.rasc.ca/ga2005.

The Society continues to work in partnership with the organization of professional research astronomers in Canada to present the Plaskett Medal. It is awarded for the most outstanding Canadian doctoral thesis in astronomy or astrophysics. Dr. JoAnne Brown won for her thesis, "The Magnetic Field in the Outer Galaxy." The award was presented at the 2004 meeting of the Canadian Astronomical Society (CASCA).

As usual, the publications of the Society continued their tradition of excellence, even while the revenue generated from sales to the United States was down substantially due to the strength of the Canadian dollar. Financial concerns – chiefly a worrisome deficit – have sparked renewed discussion about our reliance on revenue from publications. A significant increase in our membership fees was approved at the Annual Meeting. New initiatives from "Task Force 21," a special Committee looking into a broad spectrum of potential changes, may figure prominently in next year's edition of the Annual Report.

Meanwhile, other Committees continue to work hard. For instance, Chris Fleming, and the Observing Committee he chairs, found their "Explore the Universe Certificate" to be very popular, and they developed a lunar observing program in 2004. The Membership & Promotion Committee and its Chair, Denis Grey, have an attractive selection of promotional products on offer. And Mary Lou Whitehorne and her fellow Education Committee members continue to make progress bringing astronomy to young persons across the country.

It's an enormous thrill for me to have the opportunity to serve as your President. I look forward to 2005 and all the events on which I will be required to report in the next edition of the Annual Report.

Respectfully submitted,

Peter Jedicke
President

SECRETARY'S MESSAGE

Our Society is one of history and pride. We are all astronomers, from the novice to the professional, and all are a kindred spirit of the stars.

Though traditions have carried us through the years, the future and changes that our Society will make will carry us on for years to come. We can embrace both the past and future, and grow to be strong and take hold of new dreams.

Since our President has touched on what the Society has been up to over the past year, I shall touch upon what our member numbers are all about.

Our membership over the years had been increasing, but at the end of December 2004 it appeared that our membership numbers took an average 4.7% decrease. There is work being done by our Membership and Promotion Committee to establish the possible reasons, which was presented at the winter National Council meeting, held February 26, 2005.

The RASC values all its members, and we are sorry to see members leave. If there are any suggestions that you may have on our Society, please feel free to contact Membership and Promotions Committee at map@lists.rasc.ca or Bonnie Bird, Executive Secretary, at nationaloffice@rasc.ca

Throughout the year, we have lost many friends and fellow RASC members. This is a small tribute to our lost friends and that our thoughts are with their families at the loss of their loved ones.

Wolf R. Belzing (Toronto), Dennis Billey (Edmonton), John H. Cocker (St. John's), Harlan C. Creighton (Toronto), Boris

Dyke (Toronto), Walter A. Feibelman (Unattached), Herman Harrichhausen (Okanagan), Kenneth Heal (Ottawa), George Hoshowsky (Toronto), Reginald W. Jennings (Montreal), Dr. J. Keys (Unattached), Clifford Kitson (Winnipeg), Henry Lee (Windsor), Robert W. Osborn (Toronto), P. Maurice Quinn (Niagara), John Sinclair (Toronto), Prof. Harold Taylor (Unattached), Dr. William Thurlow (Halifax), W. Jim Walker (Toronto)

As I close, I find this has been a very hard report to write, as it will be my last full annual message to the members of the RASC. My term will cease at the end of the Annual Meeting on May 22, 2005, and I thank all the past Executives, the many members who volunteer for our Society, the many members I have met over the years, and our employees whom I have had the privilege to work with over the years. I thank Bonnie Bird, our Executive Secretary, who has been a constant source of help and friendship, which I truly value. There is much work that goes on behind the scenes to running the RASC, which is operated by people who care for the RASC, both in the Past, Present, and Future. Let's keep the RASC strong and vibrant, embrace the growth of the Society, and take hold of the new dreams and avenues that we may follow in our future. Good Luck and Clear Skies!

Kim Hay
Secretary

Centre	2004	2003	2002	2001	2000	1999	1998	1997	1996
Belleville	29	26	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calgary	323	321	315	315	310	270	267	272	256
C.F. de Montréal	30	40	39	36	38	46	46	33	11
Charlottetown	19	20	16	18	26	N/A	N/A	N/A	N/A
Edmonton	267	271	256	249	222	217	166	152	138
Halifax	197	214	196	186	172	157	164	135	127
Hamilton	91	113	114	122	109	79	65	45	50
Kingston	110	132	145	146	152	176	136	152	142
Kitchener-Waterloo	127	133	114	106	95	80	51	32	32
London	115	119	118	115	115	78	65	49	45
Moncton	70	59	62	46	29	N/A	N/A	N/A	N/A
Montreal	108	121	116	106	102	105	113	108	103
Niagara	123	117	109	97	91	83	72	60	48
Okanagan	85	92	87	70	61	53	40	35	16
Ottawa	469	500	480	457	431	394	298	246	216
Prince George	40	43	42	25	N/A	N/A	N/A	N/A	N/A
Québec	38	38	45	50	63	36	50	51	47
Regina	53	59	56	47	30	27	31	18	23
St. John's	44	54	54	45	47	36	41	39	35
Sarnia	32	26	27	27	31	19	10	12	13
Saskatoon	67	73	70	73	76	77	75	54	54
Thunder Bay	41	43	39	38	32	37	31	17	20
Toronto	841	889	886	775	792	723	720	687	682
Vancouver	291	313	292	294	275	271	229	233	218
Victoria	192	200	188	200	159	148	144	126	100
Windsor	122	125	120	107	102	94	71	66	52
Winnipeg	140	136	114	105	99	106	97	77	64
Unattached	591	610	575	552	558	476	413	357	365
Honorary	14	14	13	13	13	14	15	15	15
Total	4655	4901	4688	4420	4230	3802	3410	3071	2872

AUDITOR'S REPORT

Tinkham & Associates LLP CHARTERED ACCOUNTANTS

D C Tinkham, B Comm, CMC, FCA
Associates
P J Brocklesby, BBA, CA
L Link, BBA, CA
M Tkachenko, BBA, CA
O B File, BA, CA
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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, 2004 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 organization'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.

As described in note 3 to the financial statements, the Society credits interest earned on unamortized life membership fees and interest earned on internally restricted funds directly to the liability or fund and does not recognize the income in the statement of revenue and expenditures. In this respect, the financial statements are not in accordance with Canadian generally accepted accounting principles.

In common with many charitable organizations, the Society derived 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 revenues, excess of expenditures over revenue, assets or unrestricted net assets.

In our opinion, except for the departure from Canadian generally accepted accounting principles as explained in note 3 and except for the effect of adjustments, if any, which we may have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the 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, 2004 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.

TORONTO, Ontario
March 14, 2005

Tinkham & Associates LLP
CHARTERED ACCOUNTANTS

BALANCE SHEET

As at December 31

	2004	2003
Assets		
Current		
Cash	\$ 110,311	\$ 30,813
Short-term investments (note 4)	187,065	261,000
Accrued interest receivable	-	11,112
Accounts receivable	37,828	56,153
Prepaid expenses	21,108	13,978
	356,312	373,056
Long-term		
Investments (note 5)	250,000	250,000
Accrued interest receivable	12,900	9,300
Deferred costs (note 6)	31,519	46,422
	294,419	305,722
Capital assets		
Office building, furniture, equipment, library (nominal value)	1	1
	\$ 650,732	\$ 678,779
Liabilities		
Current liabilities		
Accounts payable and accrued charges	\$ 22,439	\$ 21,483
Deferred revenue		
Membership fees for ensuing years	98,857	102,343
Journal subscriptions	18,590	24,146
Unamortized life membership fees (notes 3 & 7)	108,326	91,785
	248,212	239,757
Net Assets		
Invested in capital assets	1	1
Unrestricted	59,402	103,478
Internally restricted (notes 3 & 8)	343,117	335,543
	402,520	439,022
	\$ 650,732	\$ 678,779

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 Capital Assets	Internally Restricted (notes 3 & 8)	Unrestricted	2004	2003
Balance, beginning of year	\$ 1	\$ 335,543	\$ 103,478	\$ 439,022	\$ 449,710
Excess (deficiency) of revenue over expenditures for the year	-	-	(39,965)	(39,965)	(23,398)
Donations and grants	-	37	-	37	11,000
Net interest earned on Ruth Northcott fund	-	3,426	-	3,426	1,710
Transfers	-	4,111	(4,111)	-	-
Balance, end of year	\$ 1	\$ 343,117	\$ 59,402	\$ 402,520	\$ 439,022

See accompanying notes to financial statements

STATEMENT OF REVENUE AND EXPENDITURES

Year ended December 31

	2004	2003
Revenue		
Membership fees	\$ 136,768	\$ 130,723
Publication revenue		
Journal	30,762	33,836
Observer's Handbook	127,720	136,010
Beginner's Observing Guide	19,198	8,912
Observer's Calendar	58,888	62,054
Skyways	6,668	5,555
Other	(39)	(1,003)
	243,197	245,364
Miscellaneous income		
Interest on investment (note 3)	4,520	8,795
Rent	15,690	15,495
Other income	8,021	4,389
	28,231	28,679
	408,196	404,766
Expenditures		
Publication costs		
Journal	72,360	73,911
Annual report	10,129	9,648
Journal distribution costs	14,864	15,957
Observer's Handbook	43,409	43,285
Beginner's Observing Guide	15,469	11,697
Observer's Calendar	35,032	34,178
Skyways	8,915	7,746
Other	193	-
Operating costs		
Office salaries and employee benefits	59,727	57,038
Membership services	29,879	25,865
Handbook distribution to members	12,495	12,725
Life membership allotment to Centres	4,928	4,787
SkyNews expense	41,505	39,711
Office expenses	27,676	18,285
Advertising	5,113	7,072
Financial services	9,684	9,789
Insurance	14,965	5,707
Committees/Promotion	6,593	6,678
Travel expenses	28,706	31,015
Building	6,519	13,070
	448,161	428,164
Excess (deficiency) of revenue over expenditures	\$ (39,965)	\$ (23,398)

See accompanying notes to financial statements

NOTES TO FINANCIAL STATEMENTS

December 31, 2004

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) 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. There were no capital assets purchased in the current year (2003 - none).

(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

RASC Journal subscription revenues are amortized into income over the subscription period.

(g) Contributed materials and services

The organization is dependent 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.

3. Departure from Canadian Generally Accepted Accounting Principles

In accordance with its past practice, the Society has recorded interest earned on unamortized life memberships as a direct increase in the liability recorded on the balance sheet. The effect of this policy as at December 31, 2004 is liabilities are overstated by \$33,500 (2003 - \$27,053), interest on investment and excess of revenue over expenditures is understated by \$6,447 (2003 - \$7,324), and opening unrestricted net assets are understated by \$27,053 (2003 - \$19,729).

In accordance with its past practice, the Society has recorded donations and grants and net interest earned on certain internally restricted net assets as a direct increase in the fund balance in the statement of changes in net assets. The effect of this policy as at December 31, 2004 is interest on investment and other income and excess of revenue over expenditures is understated by \$3,463 (2003 - \$12,710).

4. Short-term investments

Short-term investments are comprised of cash on hand at ING Bank (2003 - Canada Savings Bond and a guaranteed investment certificate) with a variable rate of interest (2003 - 1.75% to 2.50%). Maturities in 2003 range from March 2004 to November 2004.

5. Long-term investments

Long-term investments are comprised of two guaranteed investment certificates with rates of interest from 3.60% to 5.00% (2003 - 3.60% to 5.00%) and maturities ranging from February 2006 to March 2007 (2003 - February 2006 to March 2007).

6. Deferred costs

Included in deferred costs are amounts paid for publishing books, which are being amortized over a period of 3 and 5 years.

7. Unamortized life membership fees

	2004	2003
Life membership fees as of January 1	\$ 91,785	\$ 74,560
Add: Life membership fees received in the year	13,330	12,642
Interest earned	7,800	8,311
Deduct: Amortization	4,589	3,728
Balance, December 31	\$ 108,326	\$ 91,785

8. 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.J. 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. All disbursements from either fund must be approved by the Board of Directors.

The transfers to the funds are as follows:

			2004	2003
	Ruth Northcott Fund	P.J. Millman Endowment Fund	Total	Total
Fund balance, January 1	\$ 78,631	\$ 256,912	\$ 335,543	\$ 318,803
Transferred from Unrestricted net assets:				
Interest	3,426	–	3,426	2,191
Donations and grants	–	37	37	11,050
Expenses	–	–	–	(531)
Inflation adjustment	–	4,111	4,111	4,030
Balance, December 31	\$ 82,057	\$ 261,060	\$ 343,117	\$ 335,543

9. Financial instruments

It is management's opinion that the organization is not exposed to significant interest, currency, or credit risks arising from its financial instruments.

10. Statement of cash flows

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

CENTRE TREASURERS' REPORTS FOR FISCAL YEAR – 2004

		Belleville	Calgary	Charlotte- town	Edmonton	Halifax	Hamilton	Kingston	Kitchener- Waterloo	London
REVENUE										
Membership	Membership fees – regular	1,007	5,275	346	4,276	3,429	1,417	2,225	2,255	2,753
	Membership fees – youth		594	13			22			
	Membership fees – basic surcharge		55				1,027	620	665	
	Membership fees – special surcharge/Associates		2,929				120			
	Life membership grants		299		193	458	35	141		141
Donations/Fundraising	Donations			46	15	4,738	225	377	117	
	Fundraising/Sponsorship/Grants		648	470			75,780	15,767	498	
Educational/Activities			798				200	25		
Interest and Dividends			635		9	51	32	226		116
Publication Sales	Sale of Observer's Handbooks					350		80		
	Sale of Observer's Calendars		1,210	360		869	179	480	252	394
	Sale of Beginner's Observing Guides		230			149	80			240
	Other Publication Sales				60	340	20			
Subscriptions	Astronomy/Sky & Telescope magazine							496		
	Other									289
Product Sales	RASC promo items					269	122			
	Other items	55				409	246			
Advertising										
General Assembly	General Assembly – including travel grants									
Events	Star Parties	573	1,286			3,604				575
	Annual Dinner		1,319				1,953	775		
Observatory site or equipment rentals/loans			771		300		319			30
Miscellaneous			200		78,690		261	49		40
TOTAL REVENUE		1,635	16,249	1,235	83,543	14,666	82,038	21,261	3,787	4,578
EXPENDITURES										
Library								82	215	102
Publications	Newsletter	94	3,512		3,479	1,060	103	393		235
	Observer's Handbook					279		120		
	BOG		140			120				374
	Observer's Calendar			272	926	664		546		364
	Other Publications		35			290				
Events	Meetings	77			281	340	160	30		
	Star Parties	575	2,927			2,728	2,087	304		
	Annual Dinner	227	1,668	24				1,154	1,184	
	Astronomy Day	60			270				66	
	Other Events		929	70						
Product Expenses	RASC promo items					65		55		70
	Other items	75		25		110	221			44
Advertising				65						
Travel	General Assembly and Council Meetings				452		90			
	Speaker Travel Assistance				519				20	120
Equipment and Supplies		244	96		128	296	59,188			126
Office Administration			664		189	149	130			105
General Expenses and Audit		5			350	25		253		
Educational Activities			500					15,696		
Insurance			2,270			1,208	1,080			
Awards and Donations			189	215	752			141		170
Observatory and Site Expenses			2,164			3,639	2,076	188	5,350	451
Depreciation					4,952					
Miscellaneous			1,254		41,767	147	114	639		12
TOTAL EXPENDITURES		1,357	16,348	671	54,065	11,120	65,249	19,601	6,835	2,173
SURPLUS OR (DEFICIT) ON OPERATIONS		278	(99)	564	29,478	3,546	16,789	1,660	(3,048)	2,405
ASSETS	Liquid Assets	1,660	25,880		107,710	13,906	19,919	18,423	3,464	23,535
	Capital Assets		98,475		47,284	16,998			55,000	20,761
LIABILITIES						1,858	13,282			

CENTRE TREASURERS' REPORTS FOR FISCAL YEAR – 2004

		Moncton	C.F. de Montréal	Montreal	Niagara	Okanagan	Ottawa	Prince George	Québec	Regina
REVENUE										
Membership	Membership fees – regular	1,358	2,350	3,902	1,919	1,318	9,039	1,448	563	973
	Membership fees – youth				51	44				
	Membership fees – basic surcharge				411	270			512	201
	Membership fees – special surcharge/Associates				90				996	
	Life membership grants			211	70	35	704		88	53
Donations/Fundraising	Donations	50	385		216	183	2,074	220		1,252
	Fundraising/Sponsorship/Grants	567		191	311		3,120	1,000		200
Educational/Activities						141		1,128		
Interest and Dividends			2	1,271	172	1	378			
Publication Sales	Sale of Observer's Handbooks	15			5					15
	Sale of Observer's Calendars	910		270	361	456	1,484	1,142	245	160
	Sale of Beginner's Observing Guides				119	45				
	Other Publication Sales		915		5					
Subscriptions	Astronomy/Sky & Telescope magazine				1,851					
	Other									1,950
Product Sales	RASC promo items	30			320	132				
	Other items	40			210	392		223		
Advertising		25	300							
General Assembly	General Assembly – including travel grants									
Events	Star Parties	455								419
	Annual Dinner	250			2,870		1,782			
Observatory site or equipment rentals/loans					215	455	1,232			
Miscellaneous		7	54	92	339	2,000		633	114	
TOTAL REVENUE		3,707	4,006	5,937	9,535	5,472	19,813	5,794	2,518	5,223
EXPENDITURES										
Library			71	105						50
Publications	Newsletter	233	285	672	217	293	3,828			
	Observer's Handbook				60					15
	BOG				96	138				
	Observer's Calendar	452			234	362	2,746	1,450	318	36
	Other Publications								47	
Events	Meetings	310			320		482		148	
	Star Parties	300	63							66
	Annual Dinner	411			2,730		2,087			
	Astronomy Day						61			
	Other Events			22						
Product Expenses	RASC promo items	144			204	190				
	Other items	142	45			110				
Advertising								213		
Travel	General Assembly and Council Meetings					1207		256		110
	Speaker Travel Assistance	367				88	722		290	
Equipment and Supplies				244	420	75		2,218		818
Office Administration			2,790	1,830	139	487	629	357	850	1,214
General Expenses and Audit					24	187	841	499	32	100
Educational Activities		44				103				
Insurance			604	791			4,940	1,399		417
Awards and Donations			143			100				
Observatory and Site Expenses			655	60	9,966		1,548	5,196	460	417
Depreciation					734		15,366			
Miscellaneous		34		155	1,926	1,050	546	465	83	1,356
TOTAL EXPENDITURES		2,437	4,656	3,879	17,070	4,390	33,796	12,053	2,228	4,599
SURPLUS OR (DEFICIT) ON OPERATIONS		1,270	(650)	2,058	(7,535)	1,082	(13,983)	(6,259)	290	624
ASSETS	Liquid Assets	3,019	5,309	67,808	6,362	3,443	26,321	1,093	1,178	3,725
	Capital Assets		12,516	60,000	19,054	3,000	81,733	75,000	3,000	54,960
LIABILITIES			350			1,000	2,834			

CENTRE TREASURERS' REPORTS FOR FISCAL YEAR – 2004

		St. John's	Sarnia	Saskatoon	Thunder Bay	Toronto	Vancouver	Victoria	Windsor	Winnipeg
REVENUE										
Membership	Membership fees – regular	912	502	1,196	714	15,175	5,070	3,039	2,472	2,096
	Membership fees – youth						139			
	Membership fees – basic surcharge	228		512			1,702	346		636
	Membership fees – special surcharge/Associates									
	Life membership grants			53	17	1,461	299	387	53	53
Donations/Fundraising	Donations		46	366	50	23,955	134	243	4,664	480
	Fundraising/Sponsorship/Grants			123	170		1,308	1,000	3,210	
Educational/Activities		1,802							890	
Interest and Dividends		2		3		2,577	176		3	60
Publication Sales	Sale of Observer's Handbooks	20					179			
	Sale of Observer's Calendars	413	160	1,465	190	3,556	1,143	772	585	359
	Sale of Beginner's Observing Guides	15					330	54		
	Other Publication Sales									
Subscriptions	Astronomy/Sky & Telescope magazine					514	11			
	Other			35						
Product Sales	RASC promo items					408	350	12		
	Other items						44			
Advertising										
General Assembly	General Assembly – including travel grants									
Events	Star Parties			8,493				630		
	Annual Dinner							1,375		
Observatory site or equipment rentals/loans				65		3,950				
Miscellaneous						2,078	46		1,481	
TOTAL REVENUE		3,392	708	12,311	1,141	53,674	10,931	7,858	13,358	3,684
EXPENDITURES										
Library								322	66	88
Publications	Newsletter		20	324	130	5,459	897	1,317	109	1,235
	Observer's Handbook	149					167			
	BOG	250					250	88		
	Observer's Calendar	136	109	1,728	227	2,917	864	694	437	
	Other Publications									
Events	Meetings		138		60	980	472	142	618	175
	Star Parties	158		8,163				50		
	Annual Dinner							1,808	318	
	Astronomy Day						380	771	238	
	Other Events			120	383					
Product Expenses	RASC promo items					438	276	60		
	Other items			11			53	75		
Advertising		80						205	398	
Travel	General Assembly and Council Meetings		291				641	577		
	Speaker Travel Assistance		289	312						
Equipment and Supplies				319	12		210	61		
Office Administration				53		2,687	71	172	42	105
General Expenses and Audit				80	51	1,875	790	50	229	12
Educational Activities				133	973	197	309	384		11
Insurance				429						737
Awards and Donations						587		811		283
Observatory and Site Expenses				663		12,845	250	5,377	27,653	272
Depreciation				512		15,150	1,000			
Miscellaneous			6				260		30	144
TOTAL EXPENDITURES		773	853	12,848	1,836	43,135	6,890	12,964	30,138	3,062
SURPLUS OR (DEFICIT) ON OPERATIONS		2,619	(145)	(537)	(695)	10,539	4,041	(5,106)	(16,780)	622
ASSETS	Liquid Assets	6,383	875	21,253	1,262	95,880	24,746	3,920	6,724	7,904
	Capital Assets			10,841		391,637	11,280	60,340	45,000	
LIABILITIES						204,886		100		