

Royal Astronomical Society of Canada - Halifax Centre
Annual General Meeting (AGM)
Saturday, December 3, 2022 – 1:00-1:48 PM
Via Zoom - Meeting ID 848 4938 0821

Welcome and Opening Remarks

Judy Black thanked the 25 members in attendance and noted this would be the last AGM she would host as President. Fourteen attended the AGM/Members meeting by Zoom (including 3 non-members) and 11 attended in-person. Mi'kma'ki land acknowledgments and the inclusivity and diversity statements were read. She noted that reports were pre-circulated to members and would not be read during this meeting. The exceptions are the Treasurer and Auditor reports.

1. Approval of 2022 Agenda

221203AGM-Mot01:

It was moved by Chris Young and seconded by Matthew Dyer to approve the 2022 AGM agenda as circulated.
CARRIED.

2. Approval of 2020 AGM Minutes

The minutes of the December 4, 2021, AGM had been pre-circulated to members. No errors or omissions were noted.

221203AGM-Mot02:

It was moved by Chris Young and seconded by Bob Russell to approve the minutes of the 2021 AGM as posted on the RASC Halifax Centre website.
CARRIED unanimously.

3. Appointment of a New Auditor

At this point in time, there is no nominee for this position. Dave Lane agreed to have his name forwarded for appointment.

221203AGM-Mot03:

It was moved by Chris Young and seconded by Bob Russell to appoint David Lane as Auditor for 2022-2023.
CARRIED.

Board Reports

(Note: Reports in their entirety will included in the Jan/Feb 2023 edition of Nova Notes)

Judy Black noted the reports from the Board and the appointed positions had been circulated as part of the AGM agenda circulated on November 29, 2022. No questions regarding the reports were noted.

Dave Lane will address both the Treasurer and Auditor reports in Gregg Dill's absence.

Auditor and Treasurer Reports

Dave Lane noted he was presenting both the Auditor's and Treasurer's Reports on behalf of Gregg Dill who was unable to attend.

Royal Astronomical Society of Canada, Halifax Centre
Comparative Income Statement
Years Ending September 30, 2021 and September 30, 2022

	Years Ended September 30		Amount of Increase or (Decrease) during 2022
	2022	2021	
Revenue			
Membership Fees	\$4,003.58	\$3,027.24	\$976.34
Donations	\$857.88	\$306.83	\$551.05
Observatory Donations	\$240.00	\$9,090.00	(\$8,850.00)
Education & Outreach	\$50.00	\$0.00	\$50.00
Interest	\$2.25	\$237.36	(\$235.11)
Sales of Merchandise	\$525.00	\$550.00	(\$25.00)
Nova East (Net)	\$996.19	\$0.00	\$996.19
Nova Notes Print Subs	\$260.00	\$157.00	\$103.00
Miscellaneous	\$20.00	\$0.00	\$20.00
Total Revenue	\$6,954.90	\$13,368.43	(\$6,413.53)
Expenses			
Meetings	\$230.00	\$230.00	\$0.00
Newsletter	\$265.97	\$0.00	\$265.97
Depreciation and write offs	\$490.47	\$546.64	(\$56.17)
Equipment and Supplies	\$0.00	\$0.00	\$0.00
Purchase of Merchandise	\$453.47	\$0.00	\$453.47
Office Administration	\$444.69	\$297.41	\$147.28
Educational Activities	\$231.14	\$414.22	(\$183.08)
Insurance	\$1,706.00	\$1,687.00	\$19.00
Awards and Donations	\$0.00	\$50.00	(\$50.00)
National Office Processing	\$113.01	\$98.28	\$14.73
Operating Expenses - SCO	\$1,076.39	\$15,638.25	(\$14,561.86)
Miscellaneous	\$0.00	\$0.00	\$0.00
Total Expenses	\$5,011.14	\$18,961.80	(\$13,950.66)
operational surplus (Deficit)	\$1,943.76	(\$5,593.37)	\$7,537.13

He brought attention to the **Comparative Income Statement**. He classified this year as a relatively uneventful year with a surplus of \$1943.76. There were not too many expenditures nor much extraordinary revenue. Judy Black noted that membership went down by 9.

The RASC membership fees are up but not due to increase in number of members but because of corrections to missing revenue. Donations is higher because of donations made to the Centre. Sales of merchandise not unusual. Nothing else remarkable on the revenue side.

On the expense side, the meeting expenses are primarily due to Zoom membership. It was noted that paid subscriptions for print versions of Nova Notes editions was no longer an option due to the expense and lack of volunteers for this task; members will receive the paid for editions over the next few months. Office administration is due to post office box rental, renewal of our registration with the Registry of Joint Stock Companies

(RJSC) and miscellaneous mailings. Educational Activities include paying for bulk orders of Sky News, star finders, and other RASC education and promotion materials. There was an expected slight increase in the liability and property insurance for the St. Croix Observatory (SCO). Operating expenses for SCO were less than last year as most of the upgrades were done in the previous year; what is included here are incidentals, conclusion of the electrical work and the cost of the two barbeques held this year.

He brought attention to the **Comparative Balance Statement** as of September 30, 2022.

A) Assets:

Two GICs worth \$4000 each will have the principal reinvested and the income made in the past 1.5 years deposited into our account. Library was depreciated 3% from previous year's estimated worth. Observatory equipment relates to the telescopes and other related equipment which again depreciated 3%. The amount cited in *Miscellaneous Estimated* has been there since 1984; it has been written off.

B) Liabilities

Accounts payable related to summer events such as Nova East.

C) Capital

The decision was made some time ago to put some equity into Nova East for the Planning Committee to utilize for bringing in speakers or enhance Nova East for a special occasion.

Royal Astronomical Society of Canada, Halifax Centre
Comparative Balance Sheet
Years Ending September 30, 2021 and September 30, 2022

	Years Ended September 30		Amount of Increase or (Decrease) during 2022
	2022	2021	
Assets			
Cash	\$8,539.13	\$5,410.24	\$3,128.89
Investments	\$8,000.00	\$8,000.00	\$0.00
Accounts Receivable	\$240.38	\$0.00	\$240.38
Library Estimated	\$1,219.70	\$1,257.42	(\$37.72)
Observatory Equipment	\$10,198.42	\$10,513.68	(\$315.26)
Miscellaneous Estimated	\$0.00	\$137.40	(\$137.40)
Total Assets	\$28,197.63	\$25,318.74	\$2,878.89
Liabilities			
Accounts Payable	\$935.04	\$399.63	\$535.41
Total Liabilities	\$935.04	\$399.63	\$535.41
Capital			
Nova East Working Equity	\$5,000.00	\$4,899.93	\$100.07
Common Equity	\$22,262.59	\$20,019.18	\$2,243.41
Total Capital	\$27,262.59	\$24,919.11	\$2,343.48
Total Liabilities and Capital	\$28,197.63	\$25,318.74	\$2,878.89

221203AGM-Mot04:

It was moved by Judy Black and seconded by Chris Young to approve the Financial Report as presented. CARRIED unanimously.

Dave then presented the **Auditors Report**. He noted recommendations for the Treasurer and the Board to address:

- 1- Before the books are put to rest, printouts of all revenue, expense, and balance sheet transactions (the Journal) from the accounting software should be included in the records binder. In addition, all electronic records (receipts, deposits, bank statements, etc.) should be consolidated onto a USB Drive kept with the records.
- 2- The "Observatory Equipment" asset is presently depreciated at only 3% (declining balance method). This means equipment (most of which was not purchased new) remains on the books for a very long time. My recommendation is that next year the depreciation method be switched to 10% (straight line method), except where those assets recorded at a one-dollar value.
- 3- There has been inconsistency in what has been recorded as an expense versus a depreciable asset. For example, some electrical work in 2012 was capitalized but the recent (2020-21) major electrical upgrade (valued at about \$15,000) was expensed. The Board should create a consistent policy for what is capitalized and what is not.
- 4- There are small discrepancies between the monthly reports provided by the RASC and the associated deposits that need to be resolved. In the meantime, Dave proposed a workaround that will be more accurate. If he is not appointed Auditor next year, he will communicate the details to the new Treasurer.
- 5- The GNUCash accounting software should be fully used so that the year-end work is much easier to do and to audit. In recent years, many of the balance sheet accounts have not been updated and the "invoices" (and Account Receivable) and "bills" (Accounts Payable) features were not used. For much of the year, this is fine but near the beginning and ending of a fiscal year this is problematic.

Gregg will provide the written notes for the statements for inclusion in the January/February Nova Notes.

221203AGM-Mot05:

It was moved by Bob Russell and seconded by Chris Young to approve the Auditors Report as presented. CARRIED unanimously.

Judy Black asked if there were any questions regarding the other reports that had been circulated. None were received.

221203AGM-Mot06:

It was moved by Chris Young and seconded by Brad Filippone to accept the Board of Directors and Committee reports as pre-circulated. CARRIED unanimously.

Call for Nominations and Election of 2023 Board of Directors

Judy Black, member of the Nomination Committee, presented the nomination for the Board of Directors. There were 3 calls for nominations from the floor for the 2023 Board of Directors. The slate of nominees for the 2023 Board of Directors was then presented as follows:

Executive Committee

President – John Nangreaves
Vice-President – Patrick Kelly
Secretary – Peter Hurley
Treasurer – Jaime Whynot

Directors

Judy Black
Gregg Dill

Matthew Dyer
David Hoskin
Tony McGrath
Kathy Walker

Three calls for further nominations were made.

221203AGM -Mot07:

It was moved by Dave Lane and seconded by Chris Young to close nominations.
CARRIED unanimously.

There being no further nominations, the 2023 Board of Directors positions were elected by acclamation.

The Board had approved appointments at previous deliberations. Judy Black stated Mary Lou Whitehorne continues to be the Honorary President until December 2023.

Auditor	David Lane
DSP Committee, Co-Chairs	Peter Hurley, Tony Schellinck
Governance Committee	Judy Black
Librarian	Jerry Black
National Council Representative	Judy Black
Nominating Committee	Peter Hurley
Nova East Planning Committee	Chris Young
Nova Notes, Co-Editors	Lisa Ann Fanning, John McPhee
Observing Chair	David Hoskin
Education & Public Outreach (EPO) Chair	David Hoskin
SCO Manager	John Liddard

Please notify the Secretary, Peter Hurley of any further nominations. Judy stated the appointments would be approved by the incoming Board at their January 3, 2023, meeting.

Adjournment

There being no further business, the meeting was adjourned at 1:48 PM AST.