



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

2007

Agenda
Treasurer Nomination
Election of Auditor

ANNUAL REPORT
RAPPORT ANNUEL

2006

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REUNION ANNUELLE 2007—ORDRE DU JOUR

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



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Réunion annuelle 2007

La Réunion annuelle des membres aura lieu le dimanche, 1er juillet 2007, de 13h à 16h00 H.A.M.
dans la salle de bal MacEwan de l'Université de Calgary, Calgary, Alberta

Ordre du jour

1. Approbation de l'ordre du jour

2. Process-verbal de la Réunion annuelle 2006

(publié dans la version électronique du rapport annuel 2006 qui se trouve dans la section reserve aux membres du site Web de la SRAC (www.rasc.ca/private/minutes))

3. Rapports des Officiers

Président	(Scott Young)	1st Vice-Président	(Dave Lane)
2nd Vice-Présidente	(Mary Lou Whitehorne)	Secrétaire/rapporteur	(James Edgar)
Trésorier	(Dave Clark)	États financiers	(publiés dans le Rapport annuel 2006)
Secrétaire exécutive	(Bonnie Bird)		

4. Rapports des comités permanents:

Prix	(Peter Jedicke)	Constitution	(Randy Attwood)
Éducation	(Garry Dymond)	Executif	(Scott Young)
Finance	(Dave Clark)	Histoire	(Barry Matthews)
Bibliothèque	(Dr. Robert Garrison)	Membres & Promotion	(Denis Grey)
Nomination	(Peter Jedicke)	Observation	(Chris Fleming)
Propriété	(Dave Clark)	Publications	(Dave Lane)

5. Rapports des comités spéciaux:

Astroimaging	(Dietmar Kupke)
Technologie de l'information	(Dave Lane)
Réduction de la pollution lumineuse	(Robert Dick)

6. Motions

7. Élection d'un Vérificateur

Proposition: Tinkham & Associates

8. Varia

9. Clôture

ANNUAL MEETING 2007—AGENDA

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



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

Annual Meeting 2007

The Annual Meeting of members will be held on Sunday, July 1, 2007 from 13:00 to 16:00 mdt
in the MacEwan Ballroom, of the University of Calgary, Calgary, Alberta

Agenda

1. Approval of Agenda

2. Minutes of the 2006 Annual Meeting

(Published in the on-line version 2006 Annual Report, and located on the RASC Members-only section on the Web site
(www.rasc.ca/private/minutes)

3. Reports of Officers

President	(Scott Young)	1st Vice-President	(Dave Lane)
2nd Vice-President	(Mary Lou Whitehorne)	Secretary/Recorder	(James Edgar)
Treasurer	(Dave Clark)	Financial Statements	(Published in the 2006 Annual Report)
Executive Secretary	(Bonnie Bird)		

4. Reports of Standing Committees:

Awards	(Peter Jedicke)	Constitution	(Randy Attwood)
Education	(Garry Dymond)	Executive	(Scott Young)
Finance	(Dave Clark)	Historical	(Barry Matthews)
Library	(Dr. Robert Garrison)	Membership & Promotion	(Denis Grey)
Nominating	(Peter Jedicke)	Observing	(Chris Fleming)
Property	(Dave Clark)	Publications	(Dave Lane)

5. Reports of Special Committees:

Astroimaging	(Dietmar Kupke)
Information Technology	(Dave Lane)
Light-Pollution Abatement	(Robert Dick)

6. Motions

7. Election of Auditor

Proposed: Tinkham & Associates

8. Other Business

9. Adjournment

TREASURER NOMINATION

BIOGRAPHY OF THE NOMINATED TREASURER

(Candidate proposed by the Nominating Committee)

Mr. Alan Whitman

Astronomy caught Alan's interest in 1958, and he joined the RASC four years later. In 1965, the Halifax Centre told the dumb-founded teenager that he was President. He founded the club, which eventually became the Okanagan Centre, in 1981, and the Mount Kobau Star Party three years later. In 1992-4 he helped build the Prince George Observatory. Alan was National Council Representative for Okanagan Centre for five years, for Prince George Centre for the past two, and served on the national Finance Committee from 2004-06.

As Prince George Weather Office manager, Alan managed a budget of a similar size to the RASC's for seven years. Lest Society members be worried about big-spending civil servants, he notes that when given \$350,000 for an infrastructure project, he completed it for \$99,000. While in Prince George, he pioneered the investigation of British Columbia tornado damage tracks, and is a co-author of two peer-reviewed scientific papers about Canadian tornado climatology.

In retirement, Alan has had time to observe every significant deep-sky object, having spent 26 nights using large Dobsonians at Australian dark sites. He was the volunteer director at New Mexico's Chaco Observatory for a year, and used its 25-inch Obsession extensively. His Whirlpool Observatory, located in the Whitman's Okanagan backyard, where the Gegenschein is occasionally visible, has a 16-inch Newtonian equatorial, a portable 8-inch Newtonian, and an 80-mm apochromatic refractor. He observes asteroid occultations and grazing lunar occultations for IOTA, and has seen five total solar eclipses and one annular eclipse.

Many Centres and star parties have invited Alan to be a speaker. Two highlights for him were talking as the keynote speaker at the 2004 Oregon Star Party, and as the banquet speaker at the St. John's General Assembly.

Sky & Telescope published 13 of his deep-sky observing articles, plus he has published in *Astronomy* and *SkyNews* magazines. Alan has loved the *Observer's Handbook* for 45 years, and is delighted to now be a contributor. He writes the left-hand pages of The Sky Month by Month section, and the Southern-Hemisphere Splendours list.

BIOGRAPHIE DE LA PERSONNE PRÉSENTÉ POUR LE POSTE DE TRÉSOIER

(Candidature proposée par le Comité des nominations)

M. Alan Whitman

Alan Whitman s'intéresse à l'astronomie depuis 1958 et se joint à la SRAC quatre ans plus tard. En 1965, et encore adolescent, il est interloqué lorsqu'il devient le Président du Centre d'Halifax. En 1981, il fonde le club qui deviendra plus tard le Centre d'Okanagan et, trois plus tard, le Mount Kobau Star Party. Durant les années 1992-94, il collabore à la construction de l'observatoire de Prince George. Alan a été cinq ans le représentant du Centre d'Okanagan auprès du Conseil national, et il est celui du Centre de Prince George depuis deux ans. Il a par ailleurs été membre du Comité des Finances de 2004 à 2006.

Comme gestionnaire du Centre de météorologie de Prince George, Alan a géré un budget équivalent à celui de la SRAC pendant sept ans. Si des membres de la Société s'inquiètent des habitudes dépensières des fonctionnaires, Alan souligne qu'il a déjà complété un projet d'infrastructure pour 99 000 \$ alors que le budget alloué était de 350,000 \$. À Prince George, il a été un des instigateurs de la recherche sur les dégâts occasionnés par les tornades en Colombie-britannique. Il est le co-auteur de deux textes scientifiques, revus par des pairs, sur la climatologie des tornades au Canada.

À la retraite, il a eu le temps d'observer à peu près tout ce qui compte comme objet du ciel profond, ayant passé 26 nuits en Australie où il avait accès à de grands télescopes de type Dobson. Il a été le directeur bénévole de l'Observatoire Chaco, au Nouveau-Mexique, pendant un an et y a fait grand usage de son télescope Obsession de 25 pouces. Son observatoire Whirlpool situé dans la cour de la maison familiale où l'on peut observer le gegenschein à l'occasion, est équipé d'un Newton de 16 pouces sur monture équatoriale, d'un Newton portatif de 8 pouces et d'une lunette apochromatique de 80 mm. Il observe les occultations d'astéroïdes et les occultations rasantes par la Lune pour le compte de l'IOTA et a observé cinq éclipses totales du Soleil et une éclipse annulaire.

Il a été le conférencier invité de plusieurs Centres et de «star parties», notamment du Oregon Star Party de 2004 et de l'Assemblée générale annuelle du Centre de St. John's.

La revue *Sky & Telescope* a publié 13 de ses articles sur le ciel profond. Il a également publié des articles dans les revues *Astronomy* et *SkyNews*. Alan est un inconditionnel du *Observer's Handbook* depuis 45 ans et est maintenant fier d'y être associé. Il est l'auteur des descriptions sur les pages à gauche du «Calendrier mensuel du ciel» ainsi que de la liste des «Splendeurs du ciel du sud».

Note: The complete Annual Report may be found online on the Society's Web site: www.rasc.ca in the members-only section, under the Governance section. To access the members-only section, use the following:

Username: rasc
Password: newcomb2005

The complete version includes the following:

- 2006 Annual Meeting Minutes
- 2006 Annual Reports from Centres
- 2006 Award Winners
- 2007 Centre addresses and Executives
- 2007 National Council
- 2007 Proxy

PRESIDENT'S MESSAGE

Writing the President's Message for the Annual Report is one of the "perks" of this job. It's a chance to reflect on the Society over the last year and highlight some of the amazing accomplishments of our members. It's a daunting task, especially given the busy year 2006 was. Here goes...

The Society completed its 116th year in 2006, and the *Journal* of the RASC celebrated its 100th volume. Despite the long history and tradition we have built up, the Society has also been looking forward to the future, adapting to the changing environment and looking at new ways to accomplish our mandate: "the promotion of astronomy and allied sciences." Whether through its publications, through public celebrations of Astronomy Day, through Centre activities, or through the dozens of public telescope sessions held across the country every year, the RASC is keeping the tradition of amateur astronomy alive in Canada.

A new addition to the RASC family in 2006 was our 28th Centre—Mississauga. This group was born of the Mississauga Astronomical Society, boasts 75 members, and an active program of meetings and activities. I've visited Mississauga Centre a few times, as they tend to have meetings the night before a National Council meeting—very convenient!

During 2006 I managed to get out and visit several Centres. This is one of the true pleasures of the office—every Centre does things a little differently, and there's always something to learn. I hit Edmonton, Windsor, Toronto, and Mississauga Centres with a talk entitled, "Pluto versus the Ice Dwarves: Conflict at the Ragged Edge of the Solar System." Later in the year I managed a whirlwind tour of the mainland Maritimes, visiting Halifax, Charlottetown, and the Moncton (now New Brunswick) Centres. Along the way, I met many new friends and learned a lot about what these Centres are facing. There are some local issues, but many of the problems Centres are fighting are remarkably common: cloudy skies, light pollution, and waning numbers of volunteers. Yet I came away feeling that the RASC is as vibrant and exciting at the local level as it has been throughout my two decades as a member. If you ever need a boost of enthusiasm, visit a nearby Centre or come to the General Assembly, and you'll feel rejuvenated!

The Society made some significant changes in the way it does things in 2006. Perhaps the largest was the implementation of the "PED *Journal*," the combination Print-and-Electronically-Delivered *Journal* that allows members to receive the publication either in hard copy or electronically. While this was in part a response to deal with the high cost of printing the *Journal* and the high cost of membership services in general, it has also allowed the *Journal* to benefit from the advances of technology in the 100 years since the first *Journal* rolled off the presses.

Journal Editor Jay Anderson and rest of the *Journal* team have been doing some great work on the content side, and have made great strides in improving our Society's periodical, building on the hard work of previous editors. Our *Journal*'s 100th volume contained a great mix of articles and columns, and I highly recommend the RASC *Journal* to anyone with an interest in astronomy in Canada—the print version is well worth the additional subscription fee!

The year 2006 was also good financially for the Society, after several years of deficit. We managed to post a surplus even though a deficit was forecast, after several previous deficit years. Some of this was due to effective cost-containment on the expense side, coupled

with higher-than-expected publication sales and some large donations. While it would be premature to say we're out of the woods completely, I think it's safe to say we're on the right path.

Also in 2006, Council managed to quantify an elusive number, almost as hard to pin down as the Hubble constant: the "cost of membership." This is the cost the Society incurs to provide a member with their membership benefits. While it sounds like it should be easy to determine, the cost of membership has been the bane of many Finance Committees. Some benefits are easy to quantify—every member gets an *Observer's Handbook*, so that cost is included. But where do things like staff salaries, liability insurance, and award costs go? After much debate, Council now has a number to work with: the "cost of membership" is about \$45 per member. Since the Society only collects \$33 per member, other revenues must cover the imbalance. In past years, the high publications revenues have subsidized this deficit, but as sales decline this becomes a losing proposition. The PED *Journal* helped stave off the issue for a year or two, but it will have to be dealt with eventually. This is work for next year.

In 2006 the Society presented Service Awards to three members for their outstanding contributions to the Society: Ted Bronson of the Thunder Bay Centre, Mark Kaye of the Hamilton Centre, and Kevin Kell of the Kingston Centre. Ed Madjen of the Victoria Centre was awarded the Chant Medal, and Dr. Warren Finlay of the Edmonton Centre was awarded the Simon Newcomb Award. These folks are the latest in a series of members whose accomplishments have been recognized by the Society through the awards program.

The 2006 General Assembly was hosted by the Ottawa Centre, and they did a great job of running the Society's annual convention. For me it was a particularly significant place to begin my term as President. Way back in 1990, when I was just a kid, I attended my first GA ever - in Ottawa. I had a great time, and realized that the RASC was even larger than the great group of folks in my home Centre of Winnipeg. I started coming to GAs, eventually joined National Council as Winnipeg Centre's rep, made friends all over the country, and eventually found myself writing the President's report for this year's annual report. (The stay in Ottawa was doubly significant from a personal perspective, since I got engaged at the National Art Gallery the day after the GA ended!)

The Society is a volunteer organization, and a lot of things we take for granted wouldn't happen without the time and dedication of a huge number of people. The national Executive puts in a lot of time running the day-to-day stuff and dealing with the (surprising number of) issues that arise between meetings of Council. Thanks to Dave Lane, Mary Lou Whitehorne, Dave Clark, and Stan Runge for the many hours of work and thousands of emails they handled in the last half of 2006. The Society's staff, Bonnie Bird and Jo Taylor, keep the National Office running and the Executive on track, and the various committees, National Council Reps, and other volunteers make everything happen. At the Centre level, everything from meeting planning to public outreach to paperwork is all done by volunteers - make sure you thank them next time you see them.

Clear skies for the coming year!

Scott Young
President

SECRETARY'S MESSAGE

As a novice in the role of the Secretary of the RASC, I'm somewhat overwhelmed by the immense talents of my recent predecessors, Stan Runge and, before him, Kim Hay. Thanks to them and to our Executive Secretary, Bonnie Bird, for unstintingly guiding me in the many facets of my new job.

I reflect back on Stan's report from last year, where he described his first notion of the National Office as "distant and uncaring." In fact, National Office is a pair of warm, caring people — Bonnie Bird and Jo Taylor. They are the glue that holds our Society together. If you are feeling a bit low, give either of them a call and you'll be sure to feel better when you hang up.

On the other hand, there is more to this Society than an office in Toronto. It is a great body of dedicated amateur and professional astronomers, who mostly are interested in looking at ancient photons. Some of them are also dedicated to the smooth running of the Society — give your National Representatives and Executive Committee members a pat on their collective backs for a job well done!

In spite of the attentive guidance of National Council, membership numbers continue to decline. Reversing this trend may be more difficult than finding the cause; but we are attempting to find out what contributes to the slow erosion, and will try to reverse the flow.

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. They are: Walter Robert Alan (Okanagan), George R. Ball (Victoria), Kenneth M. Boyce (Okanagan), Michael A. Burnie (Toronto), William J. Caine (Vancouver), R.T. Heaps (Unattached), Gert Rudolf Jahncke (Montreal), Andre Lorenzetti (Toronto), Donald A. MacRae (Toronto), Lewis J. McQueen (Unattached), Brian Moulder (Unattached), Dale Searle (Toronto), Marc Verschuere (Vancouver), and Peter Williams (Ottawa).

James Edgar
Secretary

Centre	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
Belleville	33	32	29	26	N/A	N/A	N/A	N/A	N/A	N/A
Calgary	278	302	323	321	315	315	310	270	267	272
Charlottetown	21	20	19	20	16	18	15	N/A	N/A	N/A
Edmonton	241	261	267	271	262	249	222	217	166	152
Halifax	152	171	197	214	196	186	172	157	164	137
Hamilton	82	91	91	113	114	122	109	79	65	45
Kingston	125	128	110	132	145	146	152	176	136	152
Kitchener-Waterloo	101	127	127	133	114	106	95	80	51	32
London	99	112	115	119	118	115	115	78	65	49
Mississauga	53									
C.F de Montreal	32	32	30	40	39	36	38	46	46	33
Montreal	105	109	108	121	116	106	102	105	113	108
New Brunswick (was Moncton)	78	75	70	59	62	46	29	N/A	N/A	N/A
Niagra	101	114	123	117	109	97	91	83	72	60
Okanagan	85	83	85	92	87	70	61	53	40	35
Ottawa	396	447	469	500	480	457	431	394	298	246
Prince George	82	75	40	43	42	25	N/A	N/A	N/A	N/A
Québec	40	39	38	38	45	50	63	36	50	51
Regina	53	47	53	59	56	47	30	27	31	18
St. John's	49	51	44	54	54	45	47	36	41	39
Sarnia	27	27	32	26	27	27	31	19	10	12
Saskatoon	76	70	67	73	70	73	76	77	75	54
Thunder Bay	40	39	41	43	39	38	32	37	31	17
Toronto	622	748	841	889	886	775	792	723	720	687
Vancouver	238	267	291	313	292	294	275	271	229	233
Victoria	177	186	192	200	188	200	159	148	144	126
Windsor	89	105	122	125	120	107	102	94	71	66
Winnipeg	136	132	140	136	114	105	99	106	97	77
Unattached	512	538	591	610	575	552	558	476	413	357
Honorary	15	15	14	14	13	13	13	14	15	15
Total	4138	4443	4655	4901	4688	4420	4230	3802	3410	3071

Membership by Type

Type	Number	% of Total
Ordinary	3657	88.7
Life	349	8.5
Youth	117	2.8
Honorary	(15)	n/a

Membership by Country

Country	Number	% of Total
Canada	3823	92.4
USA	262	6.3
Other	53	1.3

TREASURER'S REPORT

The Annual General Meeting at the Calgary GA will be my last meeting as Treasurer of the RASC. After two years on the Finance Committee, and three years as Treasurer, my ability to contribute meaningfully at the National level has ended.

During my three years as Treasurer, I insisted that the financial woes of the Society were not the property of the Treasurer or Finance Committee, but that of Council. Budgets are no longer the sole responsibility of the Treasurer. Instead, they are the combined efforts of all Committees and National Office. Reports from the Treasurer are no longer glimpses into a black-magic world of finance, they are simply reports on how the Society is faring under the decisions made by Council. One aspect of this approach does not sit well with many on Council. I have refused to take a leadership role in proposing revenue-gaining and cost-saving measures; I have always believed that these are best proposed and championed by the appropriate Committee or Council member. The Treasurer's interest is on the resulting bottom line. However, there are those that would rather see the Finance Committee and Treasurer propose suites of measures that would improve our financial picture. Whether or not Finance Committee reclaims that role is now left to the discretion of our incoming Treasurer.

When I took on the position of acting Treasurer in 2003, the Society had already begun its slide from significant surplus to large deficits. Although we continue to budget deficits, Council, National Office, and Committees have taken messages of financial gloom to heart, and have taken the necessary actions to turn these recent deficit budgets in actual surpluses. I can claim no ownership for the significant financial accomplishments of others; I can only hope that my message helped spur those efforts.

I have had the pleasure of getting to know and work with some truly great folk who served on National Executive, at National Office, or on our various committees. These people truly love the

Society; I could only wish that I could have attacked the Treasurer's responsibilities with the conviction that matched theirs. We would all like to think that these people are tireless, but they are not. The personal and professional costs of leading a Society this size are significant. At some point, personal or Centre interests will take over, and these iconic figures move on. A small core of a dozen or so folks then spreads itself a little thinner, and the Society's business continues. This is simply not sustainable. The next time you are tempted to speak out on the direction or motivation of National, I would urge you to step up and get involved, begin to truly understand the commitment and sacrifice of these people, play your part in reducing their load, and take the opportunity to leave your mark on the Society.

This is truly an interesting time to get involved with the Society. Governance change is being discussed, a total replacement of our administrative systems is in the works, exciting new publication and membership programs are on the go, and our newly revitalized Web presence is soon to be augmented with Web-based administration and membership services. As RASC members we have a choice — we can pout and reminisce on how the Society used to be, or we can rally behind the courageous few who have a vision for this Society, and who are willing to shoot for that vision. Even if that direction is not the one you yourself would take, it is better to move on than to watch the RASC slip into total irrelevance through inaction.

My very best wishes go out to the leadership, wherever the coming years take the Society; and I thank you all, Executive, Council, Bonnie, Jo, and the membership for your support during my time as Treasurer.

Dave Clark
Treasurer

PROXY

A proxy form is available on the RASC Web site at www.rasc.ca/private/governance.shtml as a Word document and a PDF file - see right side of page "2007 Proxy Form."

Members wishing to use the form can copy it to their own computer or print it, and submit a completed (and dated) form to a Proxy Holder. Ensure all the instructions are read and are understood.

If the member does not know of anyone who will attend the Annual Meeting and will act as their Proxy Holder, he or she can designate one of the following four people who have shown a willingness to act as such:

proxy1@rasc.ca = Paul Gray (New Brunswick Centre)
proxy2@rasc.ca = James Edgar (Regina Centre)
proxy3@rasc.ca = Patrice Scattolin (Centre Francophone de Montréal)
proxy4@rasc.ca = Dave Lane (Halifax Centre)

A simple email advising of the members' wishes is all that is necessary to initiate this action. The proxy must be delivered in person, or by mail, fax, or email, to the appropriate Proxy Holder in time for the Annual Meeting - *i.e.* must be delivered no later than June 25, 2007.

At this time, there are no contested Executive positions, fee increases, or By-Law reforms, so the Proxy Form is only for the appointment of an auditor.

PROCURATION

Le formulaire de procuration est disponible sur le site web de la SRAC à l'adresse suivante: www.rasc.ca/private/governance.shtml. Il est disponible en format Word et PDF - voir du côté droit de la page, l'onglet «Formulaire de procuration 2007»

Les membres qui veulent utiliser ce formulaire peuvent le copier sur leur ordinateur ou l'imprimer, puis le remettre, rempli et daté, à un mandataire. Ils doivent s'assurer de bien lire et comprendre les instructions. Si le membre ne connaît personne qui sera présent à la Réunion annuelle et qui pourrait agir à titre de mandataire, il peut désigner l'une des personnes suivantes comme mandataire.

proxy1@rasc.ca = Paul Gray (Centre du New Brunswick)
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)

Un simple courriel à l'une de ces personnes indiquant les souhaits du membre, enclenchera le processus. La procuration doit être remise en personne ou encore par courrier, télécopieur ou courriel au mandataire, à temps pour la réunion annuelle, c'est-à-dire le 25 juin 2007 au plus tard.

À ce moment-ci il n'y a pas d'élection en vue à l'Exécutif, ni d'augmentation de frais d'adhésion, ni de modifications au Règlement. La procuration ne servira que pour la nomination des vérificateurs.

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, 2006 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, 2006 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.



TORONTO, Ontario

March 8, 2007

Tinkham & Associates LLP

CHARTERED ACCOUNTANTS

BALANCE SHEET

As at December 31	2006	2005
Assets		
Current		
Cash	\$ 28,344	\$ 38,504
Short-term investments (note 3)	592,008	390,956
Accrued interest receivable	13,438	10,356
Accounts receivable	44,956	56,825
Inventory	35,513	47,442
Prepaid expenses	16,336	19,749
	730,595	563,832
Long-term		
Investments	–	150,000
Accrued interest receivable	–	6,144
	–	156,144
Capital assets		
Office building, furniture, equipment, library (nominal value)	1	1
	\$ 730,596	\$ 719,977
Liabilities		
Current liabilities		
Accounts payable and accrued charges	\$ 17,557	\$ 30,251
Deferred revenue		
Membership fees for ensuing years	91,355	98,163
Jounal subscriptions	14,744	20,239
Unamortized life membership fees (note 4)	73,579	76,031
	197,235	224,684
Net Assets		
Invested in capital assets	1	1
Unrestricted	85,242	71,539
Internally restricted (note 6)	448,118	423,753
	533,361	495,293
	\$ 730,596	\$ 719,977
On Behalf of the Board	<i>See accompanying notes to financial statements</i>	
		
President	Treasurer	

STATEMENT OF CHANGES IN NET ASSETS

	Invested in Capital Assets	Internally Restricted (schedule 1)	Unrestricted	2006	2005
Year ended December 31					
Balance, beginning of year	\$ 1	\$ 423,753	\$ 71,539	\$ 495,293	\$ 451,937
Excess (deficiency) of revenue over expenditures for the year	-	-	38,068	\$ 38,068	\$ 43,356
Transfers	-	24,365	(24,365)	-	-
Balance, end of year	\$ 1	\$ 448,118	\$ 85,242	\$ 533,361	\$ 495,293

See accompanying notes to financial statements

STATEMENT OF REVENUE AND EXPENDITURES

Year ended December 31	2006	2005
Revenue		
Membership fees	\$ 140,557	\$ 143,046
Publication revenue		
Journal	32,851	33,595
Observer's Handbook	115,368	123,893
Beginner's Observing Guide	11,297	14,656
Observer's Calendar	52,755	54,866
Skyways	6,788	4,789
Explorons l'astronomie	3,972	1,097
Other	501	313
	223,532	233,209
Miscellaneous income		
Donations	62,513	50,598
Grants	-	21,238
Interest on investment	21,684	15,364
Rent	16,159	15,973
Promotional products	7,482	5,522
Other income	332	4,157
	108,170	112,852
	472,259	489,107
Expenditures		
Publication costs		
Journal	68,344	82,371
Annual report	3,445	3,506
Observer's Handbook	37,975	36,418
Beginner's Observing Guide	8,490	10,450
Observer's Calendar	31,172	30,289
Skyways	5,357	4,667
Explorons l'astronomie	743	20,244
Other	42	75
	155,568	188,020
Operating costs		
Office salaries and employee benefits	56,341	66,350
Membership services	121,950	86,739
Office expenses	26,310	24,045
Services	34,667	34,364
Committees	9,520	9,541
Travel expenses	17,373	27,734
Building	12,462	8,958
	278,623	257,731
	434,191	445,751
Excess of revenue over expenditures	\$ 38,068	\$ 43,356

See accompanying notes to financial statements

NOTES TO FINANCIAL STATEMENTS

December 31, 2006

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.

(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 Short-term investments

Short-term investments are comprised of cash on hand of \$87,008 (2005 - \$290,956) with a variable rate of interest and guaranteed investment certificates of \$505,000 maturing March 7, 2007 to June 14, 2007 and bearing interest from 3.75% to 5.00% (2005 - one guaranteed investment certificate maturing February 14, 2006 and bearing interest of 3.60%) .

NOTES TO FINANCIAL STATEMENTS

4. Unamortized life membership fees

	2006	2005
Life membership fees as of January 1	\$ 76,031	\$ 74,826
Add: Life membership fees received in the year	1,350	4,946
Deduct: Amortization to income	(3,802)	(3,741)
Balance, December 31	\$ 73,579	\$ 76,031

5. Statement of cash flows

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

6. 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.

The Life Membership Fund was established as a result of a change in accounting policy to conform with Canadian generally accepted accounting principles in 2005. The Centre Projects Fund, established in 2005, is used to encourage and facilitate the development of its member centres. In addition, 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 in 2005.

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

						2006	2005
	W. Feibelman Fund	Centre Projects Fund	Life Membership Fund	Ruth Northcott Fund	P.M. Millman Endowment Fund	Total	Total
Fund balance, January 1	\$ 27,951	\$ 1,335	\$ 40,877	\$ 87,294	\$ 266,297	\$ 423,753	\$ 376,617
Transferred from Unrestricted net assets:							
Interest	1,132	54	3,311	3,982	-	8,479	13,034
Donations	7,841	2,332	-	411	1,882	12,466	31,619
Expenses	-	-	(2,044)	(279)	-	(2,323)	(1,694)
Inflation adjustment	-	-	-	-	5,743	5,743	4,177
	8,973	2,386	1,267	4,114	7,625	24,365	47,136
Balance, December 31	\$ 36,924	\$ 3,721	\$ 42,144	\$ 91,408	\$ 273,922	\$ 448,118	\$ 423,753

Schedule 2: Publication Revenue and Direct Expenses

							2006
	Observer's Handbook	Beginner's Observing Guide	Observer's Calendar	Other Publications	Promotional Items	Total	
Revenue	\$ 115,368	\$ 11,297	\$ 52,755	\$ 11,260	\$ 7,482	\$ 198,162	
Cost of goods sold	23,527	5,582	18,418	5,157	4,562	57,246	
Distribution costs	9,671	1,039	7,529	482	-	18,721	
Labour costs	2,952	909	2,182	461	-	6,504	
Other	1,825	960	3,042	42	-	5,869	
	37,975	8,490	31,171	6,142	4,562	88,340	
Profit	\$ 77,393	\$ 2,807	\$ 21,584	\$ 5,118	\$ 2,920	\$ 109,822	

CENTRE TREASURERS' REPORTS FOR FISCAL YEAR — 2006

		Belleville	Calgary	Charlottetown	Edmonton	Halifax	Hamilton	Kingston	Kitchener-Waterloo	London
REVENUE										
Membership	Membership Fees (Regular)	1,036	4,748	462	8,012	3,123	1,606	3,045	2,104	2,921
	Membership Fees (Youth)		575	18			67			
	Membership Fees (Basic surcharge)		2,111				939	725	955	
	Membership Fees (Special surcharge / Associates / Affiliates)	25	315				60	39		
	Life Membership Grants		396		242	484	66	198	110	
Donations / Fundraising	Donations	75	1,687	55	270	435	5,898	772	70	635
	Fundraising / Sponsorships / Grants		6,200	450	84,722		670	316	428	57
Educational Activities / Materials							85	5,765		
Interest and Dividends			11		13	71		153		
Publication Sales	Sale of Observer's Handbooks					639	15	165		
	Sale of Observer's Calendars		1,757	300	1,130		60	788	290	
	Sale of Beginner's Observing Guides		143					40		
	Other Publication Sales							168		
Subscriptions	Astronomy / Sky & Telescope				4			-2		
	Other									
Product Sales	RASC promo items		765					203		
	Other items									
Advertising										
General Assembly	Events					314				
	Star Parties	768	1,357							
	Annual Dinner		1,490				1,265	800		909
Observatory site or equipment rentals / loans			539		192		696			
Miscellaneous			1,121		469					669
TOTAL REVENUE		1,904	23,215	1,285	95,054	5,066	11,427	13,175	3,957	7,438
EXPENDITURES										
Library								27		
Publications	Newsletter		2,563		3,039	1,188	50	1,264		263
	Observer's Handbook							160		772
	Observer's Calendar		1,305	231	1,079		122	705	277	
	BOG									
	Other Publications							17		
Events	Meetings				57	360	240	305		144
	Star Parties	685	859							
	Annual Dinner	180	1,750				992	969		909
	Astronomy Day						100	63		
	Other Events	166	188	92	15,510					250
Product Expenses	RASC promo items		1,038		351			825		
	Other items	37		23						
Advertising								45		
Travel	General Assembly and Council Meetings			111	1,573					
	Speaker Travel Assistance				1,499					
Equipment and Supplies				27		7	268		1,409	
Office Administration		1	652		346	173	600	233	123	111
General Expenses and Audit		21	5		482	25		483		
Educational Activities					2,931	138		4,633	526	
Insurance			2,907			1,326	1,225			
Awards and Donations			127	200	751	654		137	499	
Observatory and Site Expenses			1,663		4,358	97	4,090	768	553	4,610
Depreciation										
Miscellaneous			3,108	103	593	859			12	32
TOTAL EXPENDITURES		1,090	16,165	787	32,569	4,827	7,687	10,634	3,398	7,091
SURPLUS OR DEFICIT ON OPERATIONS		814	7,050	498	62,485	239	3,740	2,541	558	347
ASSETS	Liquid assets	2,601	21,665	0	139,792	12,090	11,613	21,330	8,160	11,526
	Capital assets	210	98,475	0	0	21,870		22,910	55,000	33,975
LIABILITIES					694					

CENTRE TREASURERS' REPORTS FOR FISCAL YEAR — 2006

		Mississauga	New Brunswick*	C. F. de Montréal	Montréal	Niagara	Okanagan	Ottawa (not available)	Prince George	Québec	Regina	
REVENUE												
Membership	Membership Fees (Regular)	189	2,076	2,482	2,060	2,276	1,589		1,325	1,180	946	
	Membership Fees (Youth)					68	55			32	27	
	Membership Fees (Basic surcharge)				926	410	144				172	
	Membership Fees (Special surcharge / Associates / Affiliates)	54				60				712		
	Life Membership Grants		20	22	298	66	44			100	66	
Donations / Fundraising	Donations	90	45	543	295	170	1,331		480		573	
	Fundraising / Sponsorships / Grants		929	150		465	103				5,106	
Educational Activities / Materials												
Interest and Dividends												
				1	905	116	3					
Publication Sales	Sale of Observer's Handbooks										30	
	Sale of Observer's Calendars	305	455	75	390	411	558		321	225	120	
	Sale of Beginner's Observing Guides											
	Other Publication Sales											
Subscriptions	Astronomy / Sky & Telescope										1,130	
	Other											
Product Sales	RASC promo items										334	
	Other items	316	558	445		284	356				178	
Advertising											240	
General Assembly												
Events	Star Parties											
	Annual Dinner										4,010	
Observatory site or equipment rentals / loans				93		85	300					
Miscellaneous				92	7,708	125			2,410			
TOTAL REVENUE		954	4,083	4,143	12,582	10,039	4,590	0	4,656	2,249	8,170	
EXPENDITURES												
Library											98	
											79	
Publications	Newsletter										242	
	Observer's Handbook										419	
	Observer's Calendar										262	
	BOG	421	731			270	207		25		80	
	Other Publications											
											633	
											266	
											102	
Events	Meetings	275				378				92		
	Star Parties											
	Annual Dinner										120	
	Astronomy Day										25	
	Other Events										765	
Product Expenses	RASC promo items										446	
	Other items										25	
Advertising												
Travel	General Assembly and Council Meetings										400	
	Speaker Travel Assistance										271	
Equipment and Supplies												
Office Administration											139	
General Expenses and Audit											8	
Educational Activities												
Insurance												
											810	
Awards and Donations											325	
Observatory and Site Expenses											147	
Depreciation											380	
Miscellaneous		125	100		663	1,389	91		1,657	72		
TOTAL EXPENDITURES		821	2,930	4,265	28,967	9,922	6,822	0	14,852	1,492	6,608	
SURPLUS OR DEFICIT ON OPERATIONS		133	1,153	-122	-16,385	117	-2,232	0	-10,196	757	1,562	
ASSETS	Liquid assets	3,038	4,474	3,935	70,734	9,400	4,733		8,000	1,865	5,636	
	Capital assets										1,125	
											10,825	
											26,052	
											24,500	
											8,400	
LIABILITIES		1,673										41

* (formerly Moncton)

CENTRE TREASURERS' REPORTS FOR FISCAL YEAR — 2006

		St. John's	Sarnia	Saskatoon	Thunder Bay	Toronto	Vancouver	Victoria	Windsor	Winnipeg
REVENUE										
Membership	Membership Fees (Regular)	988	531	2,542	912	11,480	4,208	4,330	3,723	2,574
	Membership Fees (Youth)	14				380	96			96
	Membership Fees (Basic surcharge)	180					571			
	Membership Fees (Special surcharge / Associates / Affiliates)	31				230				
	Life Membership Grants	66			22	1,892	374		88	66
Donations / Fundraising	Donations	600	10	371	37	16,575	225,455	4,975	174	35
	Fundraising / Sponsorships / Grants			1,923			565			
Educational Activities / Materials		1,136				3,517			302	
Interest and Dividends		3		541		2,610	1,235		3	46
Publication Sales	Sale of Observer's Handbooks	162								
	Sale of Observer's Calendars	555	180		265		964	390	456	995
	Sale of Beginner's Observing Guides	96					288		18	
	Other Publication Sales			1,335			16			
Subscriptions	Astronomy / Sky & Telescope					5,985				
	Other									
Product Sales	RASC promo items					3,710	138			
	Other items						30		16	
Advertising							40			
General Assembly										
Events	Star Parties			14,017				990		635
	Annual Dinner							1,290		
Observatory site or equipment rentals / loans						3,540			645	
Miscellaneous		4				16,179	11		286	
TOTAL REVENUE		3,835	721	20,729	1,236	66,098	233,991	11,975	5,711	4,447
EXPENDITURES										
Library							222	77		
Publications	Newsletter			772	152	4,234	881	448	210	1,125
	Observer's Handbook	240							96	
	Observer's Calendar	201	111		277		803	325	469	
	BOG	452					301		85	904
	Other Publications					2,018	16		101	
Events	Meetings	128			221			198	1,098	150
	Star Parties	464		11,275				835		703
	Annual Dinner							1,674	127	
	Astronomy Day	37	43		17		971	1,366	50	
	Other Events	41		1,048		5,741	1,277	811	109	
Product Expenses	RASC promo items						127			
	Other items			575		5,516	76		300	
Advertising							736			
Travel	General Assembly and Council Meetings						1,233	937		545
	Speaker Travel Assistance				138		767			228
Equipment and Supplies		833					107	4,092		23
Office Administration				130		2,655	93			16
General Expenses and Audit						2,575	828	120		23
Educational Activities			50	341						
Insurance				766					1,409	938
Awards and Donations		57			150	4,000	115	442		250
Observatory and Site Expenses			64	745		16,386	24,726		1,906	75
Depreciation				817		17,642	1,000			
Miscellaneous		324	6	399	66	2,950	154		1,843	
TOTAL EXPENDITURES		2,777	274	16,868	1,021	63,717	34,433	11,325	7,803	4,980
SURPLUS OR DEFICIT ON OPERATIONS		1,058	447	3,861	215	2,381	199,558	650	-2,092	-533
ASSETS	Liquid assets	6,410	500	20,847	1,348	127,876	226,982	5,352	5,449	4,000
	Capital assets	0		16,393		379,535	11,918		75,000	1
LIABILITIES				72		5,350	928			