

THE BRITISH SUNDIAL SOCIETY

England & Wales · Charity number 1155688

Details

Other names	THE BSS
Status	Registered
Legal form	CIO
Registered	2014-02-07
Register	View on the Charity Commission register

Contact

Address	The British Sundial Society 99 Western Road Lewes East Sussex BN7 1RS
Phone	02088633281
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Activities

Objects: THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC IN THE SCIENCE AND ART OF GNOMONICS.

Activities: The advancement of the education of the public in the science and art of gnomonics.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£22,147	£20,878	-	-
2023-12-31	£24,279	£29,676	-	-
2022-12-31	£24,912	£27,833	-	-
2021-12-31	£12,987	£14,135	-	-
2020-12-31	£13,436	£13,920	-	-

Trustees

Name	Role	Appointed
Dr FRANK KING	Chair	2014-01-16
Anton Leach		2024-09-28
Ben Jones		2022-06-07
Dr Andrew Hodgson		2025-09-27
GRAHAM SCOTT-STAPLETON		2014-01-16
JACQUELINE JONES		2014-01-16
Nicholas Orders		2024-09-28

Accounts

Charity number: 1155688

The British Sundial Society

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2024

The British Sundial Society
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For the year ended 31 December 2024

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The British Sundial Society
Report of the Trustees
For the year ended 31 December 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2024

Chair's report

TRUSTEES' ANNUAL REPORT 2024

In 2024, the Society carried out its customary annual programme of activities. We published quarterly issues of our journal, The British Sundial Society Bulletin, and we also published quarterly Newsletters. An excellent conference was held in Peterborough in April, and this included a most enjoyable sundial tour. A conference has been arranged in Winchester for 2025.

We held our regular one-day meeting in Newbury in September 2024 and, as in the past three years, we held our AGM at this meeting.

Many members of the Society have constructed new sundials in public locations and completed some restoration projects too. Our public benefit is greatly enhanced on a national and global basis by our Help and Advice service, which provides guidance on a huge range of sundial-related topics to anyone who asks.

The quarterly on-line events to consider articles in the Bulletin have continued. These events enable authors to give background information about their articles and provide an opportunity for others to offer additional thoughts, the online equivalent of Readers' Letters.

The Society's finances remain capable of supporting current activities and plans for the foreseeable future.

The entirety of the Society's activities is conducted on a voluntary basis by members, and the trustees emphasise that the success of the Society depends on a ready supply of volunteers. As always, we wish, on behalf of all members, to thank all those who contribute to our continuing success.

Ben Jones, Jackie Jones, Frank King, Anton Leach, Nick Orders, Graham Stapleton

Examples of Individual Activities

The list below illustrates the many and varied ways in which members contributed to the Society's object of educating the public on the science and art of sundials:

* Research findings on a particular local sundial were shared with its community in:

Cumnock (Strathclyde); Hillesden (Buckinghamshire); Dungannon (Armagh); Conwy (Clwyd); Edinburgh (Lothian); White Waltham (Berkshire); Peterborough (Cambridgeshire); Abbotsford (Borders); Deeping St James (Lincolnshire); Dunkeld (Tayside); Fort Belan (Gwynedd); Stornoway (Western Isles); Wrest (Bedfordshire).

* Analysis of a 14th century horary quadrant; including metallurgical study and placement in the context of early scientific instrument manufacture.

* Analysis of a complex 1730's horizontal sundial, Hartlebury Castle (Worcestershire). Specialist input to its conservation and creation of a replica.

* Conducted a two-day seminar in conjunction with Art Friends Cambridgeshire, in practical aspects of sundial construction to stone carving apprentices and journeymen.

* One-hour lectures given to Slimbridge Garden Club, Welsh Historic Garden Trust, Pembroke Garden Club.

* Individual members report interactions with sundial owners, explaining the astronomy and loaning resources.

* Provided biographical exhibition material and advice on dial restoration and creation of a facsimile instrument to Herriot-Watt University.

* Talks to visitors at the Museum of Timekeeping's open days, and to the Robert Hooke Society in Freshwater, Isle of Wight.

* Delivered several make-and-learn activity sessions to schools in the Birkenhead area, including supporting material.

* Continuing design, conservation or restoration advice for sundials in four Cambridge Colleges.

* Continued operation of a Help & Advice service, reported separately.

Biographical Projects

Like my report last year, details of newly discovered makers are recorded, together with downloaded pictures. This year I've had four submissions, but not all are new names; pictures are stored to add to the information we have.

Peter Ransom

The Bulletin

As usual, four issues were published during 2024, containing a wide variety of articles from members and non-members. These included reports on the Peterborough Conference and Newbury Meeting, as well as on the now well-established online 'Bulletin Follow-ups', held quarterly to discuss the most recent issue.

The Editorial Team consists of John Davis at its head, together with Frank King and Christine Northeast, and much-valued help is provided by Nick Orders who reads the proof of each issue.

We are most grateful to all who have submitted articles to us over the past year. Please continue to send us your contributions (or consider writing something if you have not done so before). Without our authors there would be no Bulletin.

The Editorial Team

Conference

The 2024 conference was held in Peterborough. Doug Bateman, who has organised the BSS conferences for many years,

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2024

announced that he was finally stepping down from the role. We are very grateful to Doug for all his hard work.

One of the highlights of this year was the award of the 2024 Sawyer Dialing Prize to Dennis Cowan, for his work tracking down and photographing dials recorded by Thomas Ross, which had resulted in the popular 40-part series in the BSS Bulletin.

Next year, the conference will be held in Winchester and, in a change to usual proceedings, the event will be held mid-week, rather than at a weekend, in the hope that more members will be able to attend.

The Conference Team

Education Adviser

Another quiet year, education-wise. I've had no enquiries since last year's report.

I now have the last three years of the BSS Bulletin (volumes 34, 35 and 36) and the NASS Compendium (volumes 29, 30 and 31). I hope to bind these for the BSS Library and send them off in 2025 to the BSS Library. Unfortunately, I didn't have time to achieve the binding during this year.

I gave a talk to the Robert Hooke Society in Freshwater, on the Isle of Wight, in November. This was about Sir Isaac Newton and in part of that talk I described his existing sundials. A good opportunity to let them know about the BSS.

I've been booked to give a talk on sundials in York on 28 June when a Roger Button is organising a theme day entitled About Time.

Peter Ransom

Fixed Dial Registrar

The main event this year has been the rejuvenation of the BSS website, thanks to webmaster Anton Leach, including the updating of BriDOL, which now holds all publicly accessible dials currently listed in the Register.

Apart from that it has been another quiet year, with just 74 new entries, though many older corrections, extensions and additional photographs have been received. Thanks to members for all your input.

John Foad

Help and Advice Service

The BSS Help and Advice Service has dealt with 82 enquiries this year.

Queries fell into the following categories: where/what to buy (3), restoration (4), replacement gnomon (1), delineation (7), information about an existing dial (57) and other (10).

There were 24 enquiries from overseas: USA (13), France (5), Australia (2), Spain (2), Netherlands (1) and Canada (1).

Enquiries have resulted in one new BSS member and two Bulletin articles.

Just under 60% of replies received an acknowledgement - a thank-you or further discussion.

Sue Manston

Library

The BSS collection of books is held at Bromley House Library, Nottingham. There is general interest in the collection from library members and visitors and as a result I have been invited to write an article on the books and the BSS for the library's regular eBulletin.

The library has recently completed a project conserving their entire collection. They have offered us the opportunity to have our books restored/repared by their trained conservators, free of charge excluding the minimal cost of repair equipment.

Nick Orders

Mass Dial Registrar

There were more than twenty reports of Mass Dials received in 2024 from a couple of regulars plus church wardens, Vicars and a librarian who sent copies of an old newspaper story about a dial that has since possibly worn away. Most reports were an email with digital pictures attached and were a mix of previously unrecorded dials and dials already recorded.

Information was also given to a writer concerning the scratch dial that will be mentioned in a children's book she is writing.

I visited White Waltham to photograph a dial there for a PhD History student in the USA.

Ben Jones

Membership

At the end of December 2024 the BSS had 247 members. 14 of these receive a free copy; these are mainly museums and other sundial societies with whom we have a reciprocal arrangement. The distribution of the membership is worldwide: 173 in the UK; 38 in Europe; 26 in the USA; 4 in Canada and the rest in New Zealand, Australia, Brazil, Japan, Mexico and Malaysia.

As is usual with our aging membership, a number have left; 2 have unfortunately died, they have been mentioned in the

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2024

Newsletter. 15 others have left for a number of reasons, old age being the most common and then there are those who do not give a reason so I have no idea. Some, following repeated reminders for their subscriptions, did not pay; again, I have no idea why if there is no response.

But there have been 12 new members; most found us online or through the Help and Advice service and a few from personal contacts. It is good to welcome these younger members to the society.

Jackie Jones

Newbury Meeting

The one-day meeting at Newbury attracted a good turnout of more than 30 members. David Pawley, who has organised these Newbury meeting for many decades, has decided to step down. The Society is very grateful to him for an extraordinary run of very successful meetings. We have every hope that they will continue under new management.

The Trustees

Photographic

A good display of 26 sundial photographs was arranged at the 2024 BSS Annual Conference in Peterborough.

The photographs were provided by members and showed a wide range of dial types including early Scottish dials, photographs of restoration projects, foreign dials and sundials that were reminders of childhood. All photographs were provided with captions, some giving simply locations and others with full descriptions and dial history.

The display was well received by the delegates and a further display is planned for the 2025 Conference at Winchester.

David Hawker

Webmaster

The BSS website has undergone a lot of changes this year. A new framework has been implemented, which is designed to split the content into key sections which are more accessible for browsing, and also should look good on both a large screen and a mobile device.

The content on the old site is still accessible but is gradually being transferred over to the new framework. The most complex part was BriDOL, which is now up to date and has a new search facility, as well as the familiar map view. There is also a random selection of dials displayed when you visit the page, and a list of the most recent updates.

Tony Moss's excellent explanation of how sundials work has been reformatted into four different sections and is a brilliant place for anyone to start their 'sundialling journey'. There are also new sections on how to read a sundial, and how to set up your own sundial, with four different ways of finding North.

The section on making your own sundials has been expanded and includes additional DIY dial ideas and also an online Sundial Angle Calculator, which can give you the angles for horizontal, vertical and inclined dials, taking into account longitude corrections. The Latitude and Longitude Finder (one of our most visited pages) has been refreshed, and now tells you not only the latitude and longitude, but also the time zone and longitude correction for (I think!) any place in the world.

It has been a slow process, but Google is gradually forgetting about the old site pages and recognising the new ones. Currently nearly 5000 pages are indexed (most of that accounted for by BriDOL). The top queries are people searching for the British Sundial Society specifically, followed by people wanting to find latitude and longitude, and then those looking for a sundial calculator.

Projects for 2025 start with bringing the Bulletin Archive into the new framework. I have been experimenting with using AI (Google Notebook LM) to generate a summary of each article in each issue, and also categorising the articles so you could find all the articles published over the last 30 years on a particular aspect of dialling. This is looking very promising, but is proving to be quite time consuming. At some point I will put progress so far onto the website test area and publish details in the newsletter on how to see a preview.

A second big project will be to produce a system for Mass Dials similar to BriDOL. As part of that I'm aiming to make an online version of the dial recording forms for the Register and Mass dials, to make collecting data on dials more convenient.

These are the major plans for the coming year, but if members have any suggestions about what they would like to see on the website, I'd be pleased to hear them.

Anton Leach

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2024

FINANCIAL REVIEW

Reserves

The trustees have considered the level of reserves they wish to retain appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with their annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	The British Sundial Society
Charity registration number	1155688
Principal address	99 Western Road Lewes East Sussex BN7 1RS

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Frank King
Jackie Jones
Graham Stapleton
Ben Jones
Anton Leach
(Appointed: 28 September 2024)
Nick Orders
(Appointed: 28 September 2024)

Independent examiner	Andrew M Wells FMAAT Counterculture Partnership LLP 23 St Leonards Road Bexhill East Sussex TN40 1HH
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Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester, M60 4EP
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Approved by the Board of Trustees and signed on its behalf by



Graham Stapleton

13 April 2025

The British Sundial Society
Independent Examiners Report to the Trustees
For the year ended 31 December 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Andrew M Wells FMAAT
Counterculture Partnership LLP
23 St Leonards Road
Bexhill
East Sussex
TN40 1HH

08 April 2025

The British Sundial Society
Statement of Financial Activities
For the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Income and endowments from:					
Donations and legacies	2	1,035	-	1,035	934
Charitable activities	3	18,412	-	18,412	20,982
Investments	4	2,700	-	2,700	2,363
Total		22,147	-	22,147	24,279
Expenditure on:					
Charitable activities	5/6	(16,993)	-	(16,993)	(26,028)
Other expenditure		(3,885)	-	(3,885)	(3,648)
Total		(20,878)	-	(20,878)	(29,676)
Net income/expenditure		1,269	-	1,269	(5,397)
Reconciliation of funds					
Total funds brought forward		68,401	6,582	74,983	80,380
Total funds carried forward		69,670	6,582	76,252	74,983

The British Sundial Society
Statement of Financial Position
As at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	17,228	17,228
		17,228	17,228
Current assets			
Debtors	12	3,733	2,020
Cash at bank and in hand		56,907	56,845
		60,640	58,865
Creditors: amounts falling due within one year	13	(1,616)	(1,110)
Net current assets		59,024	57,755
Total assets less current liabilities		76,252	74,983
Net assets		76,252	74,983
The funds of the charity			
Restricted income funds	14	6,582	6,582
Unrestricted income funds	14	69,670	68,401
Total funds		76,252	74,983

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Graham Stapleton

Trustee

13 April 2025

The British Sundial Society
Notes to the Financial Statements
For the year ended 31 December 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The British Sundial Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Change in accounting policy

There have been no changes to the accounting policies since last year or to policies used by the former charity British Sundial Society (registered charity number 1032536).

Incoming resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA during the same period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the period.

Donated goods, services and facilities

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2024

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Annual Commitments

There are no annual commitments under non-cancelling operating leases and no capital commitments.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the period end. Other investment assets are included at trustees' best estimate of market value.

Tangible fixed assets

The British Sundial Society Library is stated at valuation based on the 2014 value calculated by Rogers Turner Books.

2. Income from donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Donations received	1,035	934
	1,035	934

3. Income from charitable activities

	2024	2023
	£	£
Unrestricted funds		
<i>Promoting the Art and Science of Gnomonics</i>		
Day Meetings	330	300
Sales	271	722
Subscriptions	8,072	9,437
Events	9,739	10,523
	18,412	20,982
	18,412	20,982

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2024

4. Investment income

	2024	2023
	£	£
Unrestricted funds		
Bank interest receivable	2,700	2,363
	<u>2,700</u>	<u>2,363</u>

5. Costs of charitable activities by fund type

	2024	2023
	£	£
Unrestricted funds		
Promoting the Art and Science of Gnomonics		
Direct cost		
Bulletin/Publication	8,408	9,746
Day Meetings	234	270
Events	7,561	14,901
Postal Sales	35	256
Somerville Lecture	-	100
	<u>16,238</u>	<u>25,273</u>
Support costs		
Promoting the Art and Science of Gnomonics		
Governance costs		
Accountancy fees	720	720
Legal fees	35	35
	<u>755</u>	<u>755</u>
	<u>16,993</u>	<u>26,028</u>

6. Costs of charitable activities by activity type

	2024	2023
	£	£
Activities undertaken directly		
Promoting the Art and Science of Gnomonics	16,993	26,028

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2024

7. Analysis of support costs

	2024	2023
	£	£
Governance costs		
Accountancy fees	720	720
Legal fees	35	35
	<u>755</u>	<u>755</u>

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Accountancy fees	720	720
	<u>720</u>	<u>720</u>

10. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2023 £
Income and endowments from:			
Donations and legacies	934	-	934
Charitable activities	20,982	-	20,982
Investments	2,363	-	2,363
Total	<u>24,279</u>	<u>-</u>	<u>24,279</u>
Expenditure on:			
Charitable activities	(25,928)	(100)	(26,028)
Other expenditure	(3,648)	-	(3,648)
Total	<u>(29,576)</u>	<u>(100)</u>	<u>(29,676)</u>
Net expenditure	<u>(5,297)</u>	<u>(100)</u>	<u>(5,397)</u>
Reconciliation of funds			
Total funds brought forward	73,698	6,682	80,380
Total funds carried forward	<u>68,401</u>	<u>6,582</u>	<u>74,983</u>

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2024

11. Tangible fixed assets

	Library
Cost or valuation	£
At 01 January 2024	17,228
At 31 December 2024	17,228
Net book values	
At 31 December 2024	17,228
At 31 December 2023	17,228

12. Debtors

	2024	2023
	£	£
Amounts due within one year:		
Trade debtors	1,014	1,047
Prepayments and accrued income	2,719	973
	3,733	2,020

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,616	1,110
	1,616	1,110

14. Movement in funds

Unrestricted Funds

	Balance at 01/01/2024	Incoming resources	Outgoing resources	Balance at 31/12/2024
	£	£	£	£
<i>General</i>				
General Fund	68,401	22,147	(20,878)	69,670
	68,401	22,147	(20,878)	69,670

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2024

Unrestricted Funds - Previous year

	Balance at 01/01/2023	Incoming resources	Outgoing resources	Balance at 31/12/2023
	£	£	£	£
<i>General</i>				
General Fund	73,698	24,279	(29,576)	68,401
	73,698	24,279	(29,576)	68,401

Purpose of unrestricted Funds

General Fund

The purpose of this fund is for the general running of the chairlty

Restricted Funds

	Balance at 01/01/2024	Outgoing resources	Balance at 31/12/2024
	£	£	£
Andrew Somerville Memorial Fund	5,434	-	5,434
St Katharine Cree Restoration Fund	1,148	-	1,148
	6,582	-	6,582

Restricted Funds - Previous year

	Balance at 01/01/2023	Outgoing resources	Balance at 31/12/2023
	£	£	£
Andrew Somerville Memorial Fund	5,534	(100)	5,434
St Katharine Cree Restoration Fund	1,148	-	1,148
	6,682	(100)	6,582

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2024

Purpose of restricted funds

Andrew Somerville Memorial Fund

The Andrew Somerville Memorial Fund is part of the general BSS Assets, but its use is restricted to funding the annual Andrew Somerville Lecture and restoration and education grants, should these be made.

St Katharine Cree Restoration Fund

The purpose of the fund is for the restoration of the sundial at St. Katharine Cree Church, Leadenhall Street, City of London.

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	17,228	52,442	69,670
Restricted funds			
Andrew Somerville Memorial Fund	-	5,434	5,434
St Katharine Cree Restoration Fund	-	1,148	1,148
	17,228	59,024	76,252

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	17,228	51,173	68,401
Restricted funds			
Andrew Somerville Memorial Fund	-	5,434	5,434
St Katharine Cree Restoration Fund	-	1,148	1,148
	17,228	57,755	74,983

The British Sundial Society
Detailed Statement of Financial Activities
For the year ended 31 December 2024

	2024	2023
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations and Gift Aid	1,035	934
	1,035	934
Charitable activities		
Day Meetings	330	300
Sales	271	722
Subscriptions	8,072	9,437
Events	9,739	10,523
	18,412	20,982
Investments		
Bank interest receivable	2,700	2,363
	2,700	2,363
Total incoming resources	22,147	24,279
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(16,238)	(25,273)
	(16,238)	(25,273)
Other		
Administration	(543)	(457)
Banking and Insurance	(798)	(945)
Library	(288)	(288)
Storage	(2,256)	(1,958)
	(3,885)	(3,648)
SUPPORT COSTS		
Governance costs		
Governance costs	(755)	(755)
	(755)	(755)
Total resources expended	(20,878)	(29,676)
Net Income	1,269	(5,397)

Accounts

Charity number: 1155688

The British Sundial Society

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2023

The British Sundial Society
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For the year ended 31 December 2023

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The British Sundial Society
Report of the Trustees
For the year ended 31 December 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2023

Chair's report

TRUSTEES' ANNUAL REPORT 2023

In 2023, the Society carried out its customary annual programme of activities. We published quarterly issues of our journal, The British Sundial Society Bulletin, and we also published quarterly Newsletters. An excellent conference was held in Exeter in April, and this included a particularly enjoyable sundial tour. A conference has been arranged in Peterborough for 2024.

We held our regular one-day meeting in Newbury in September 2023 and, as in 2021 and 2022, we held our AGM at this meeting.

Many members of the Society have constructed new sundials in public locations and completed some restoration projects too. Our public benefit is greatly enhanced on a national and global basis by our Help and Advice service which provides guidance on a huge range of sundial-related topics to anyone who asks.

As a trial, we have started running quarterly on-line events at which articles in the Bulletin are discussed. These events enable authors to give background information about their articles and provide an opportunity for others to offer additional thoughts, the online equivalent of Readers' Letters.

The Society's finances remain capable of supporting current activities and plans for the foreseeable future.

The entirety of the Society's activities is conducted on a voluntary basis by members. Two long-standing volunteers, Elspeth Hill, who ran our sales department, and Bill Visick, who looked after our website, both retired. We have redistributed Elspeth's work and are hoping that we shall have a new webmaster soon.

The trustees emphasise that the success of the Society depends on a ready supply of volunteers. As always, we wish, on behalf of all members, to thank all those who contribute to our continuing success.

Ben Jones, Jackie Jones, Frank King, Graham Stapleton

Examples of Individual Projects and Dials

Extracts from the 2023 public benefit submission:

Research findings on a particular local sundial were shared with its community in:

- * Roadford (Devon); Barford (Oxfordshire); Sedlescombe (E. Sussex); Bagillt (Clwyd); Edinburgh (Lothian); Rottingdean (E. Sussex); Ashwell (Hertfordshire); Hawick (Borders); Dunfermline (Fife); Kellaways (Wiltshire); Hutton Cranswick (E. Yorkshire); Colne Engaine (Essex); Shute (Devon).
- * Talks given to Wirral Rotary Club (Liverpool City Region), Vectis Astronomical Society (Hampshire) and Robert Hooke Society (Hampshire). Zoom Talk given to 'Arts Friends Cambridge'. (Cambridgeshire).
- * Analysis of a public domain pamphlet concerning a 'Poor Man's Dial', made by Samuel Morland.
- * Analysis of several similar sundials in different communities (Clwyd).
- * Input to analysis of an archaeologically-recovered 17th century sundial at Ledston Hall (W. Yorkshire).
- * Design assistance for a team member of the 'Woodland Workshop' television series.
- * Individual members report interactions with sundial owners, explaining the astronomy and loaning resources.
- * Design and advice for a new art installation at RSPB Gartocharn (Strathclyde).
- * Design advice given over two new sundials at King's College and Emmanuel College (Cambridgeshire).
- * Conservation and restoration advice for 17th century sundial at Queens' College, and 18th century sundial at Magdalene College (Cambridgeshire).
- * Continued operation of a Help & Advice service, reported separately.

The Bulletin

Four issues of the BSS Bulletin have been produced in the year and distributed to members and selected heritage organisations. The role of the Editor has been to coordinate the activities of a small editorial team, encouraging the writing of articles by members and non-members, checking them for factual accuracy and readability, and preparing them for layout/typesetting. In the cases of articles by non-members or by authors for whom English is not their first language, extra care is taken to ensure correct technical assessment of the material and that the English reads smoothly, as well as keeping to the Bulletin's house style.

On a personal basis, the Editor provides consultancy assistance to the BSS's Help and Advice service which deals with dialling enquiries by the public. Some enquiries result in considerable work in analysing sundials and advising on possibilities for restoration, museum donations and so on. Some of these enquiries result in the publication of articles.

The Editor also provides consultancy advice in the field of dialling to the British Museum's Portable Antiquities Scheme (PAS), monitoring relevant finds and helping the Field Liaison Officers identify unusual finds and writing/correcting their descriptions. A recent case (SWYOR-AFF018) involved a metal detectorist find which had been tentatively identified as a tobacco grinder but was found to be the nocturnal volvelle of an early astronomical compendium.

John Davis

Fixed Dial Registrar

The Register now holds 7,896 dials, supported by 41,512 photographs.

119 reports of dials new to the Register were entered in 2023. Their locations stretch from the Grampians to Cornwall, and

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2023

from Londonderry and Kilkenny to Suffolk, and their dates cover every century from the 17th to the 21st. A selection can be seen in the Bulletin for March 2024.

John Foad

Mass Dial Registrar

There were twenty or so reports of Mass Dials received in 2023 from a small but keen group of people. Most reports were an email with digital pictures attached showing the dial and its location on the building. Some were of previously unrecorded dials and others were very welcome digital photographs of previously recorded dials.

A number of these reports came from vicars and church wardens who had read about Mass dials in the press. For other reporters, it was their research into the history of their church or town had led them to the BSS website. All reporters seemed to be very glad to have their dial/s recognised and recorded.

I visited Flaunden, Hertfordshire to make a detailed drawing of the supposed dial from the old church that is now stored in the new church and gave some advice on Mass dials to the local historian who is writing a history of Flaunden old church. Information and advice, by email and Zoom, were given to another author who is writing a book about time and sundials.

Reassurance was given to one person about 'shelter-coat' and its conservation properties. He was worried about the preservation of a group of Mass dials on a buttress. More research is needed into multiple dials.

Ben Jones

Conferences

The Society continues to maintain its tradition of residential conferences, which for 2023 was held in Exeter. A total of 36 attended and we had a series of lectures and, reinforcing our international appeal, we had speakers from CERN and the USA. We also continue to have memorial speakers from our top museums, such as Greenwich (2022) and the Museum of the History of Science in Oxford. Again following a regular pattern, the Saturday afternoon tour visited a private garden with over 20 sundials, enjoyed a quiz and visited sundials in the locality. Planning for the 2024 conference is well in hand.

Doug Bateman

Newbury Meeting

Newbury One-Day Meetings continue at Sutton Hall, Stockcross, Newbury, booked for 2024 on Saturday 28 September 2024. We had 30 attend in 2023, from UK and abroad, with a good selection of interesting talks. Good to see old and new friends. Roll on September.

David Pawley

Help and Advice Service

The BSS Help and Advice Service has dealt with 92 enquiries this year.

Queries fell into the following categories: where/what to buy (2), restoration (8), replacement gnomon (3), valuation (1), delineation (10), information about an existing dial (50) and other (18).

There were 22 enquiries from overseas: USA (8), Ireland (4), Australia (2), France (2), Netherlands (2) and one each from Belgium, Czechia, Denmark and Switzerland.

Interesting discoveries included a John Whitehurst equatorial dial and a heraldic medallion with a sundial on the reverse; both were the subject of articles in the Bulletin. Another dial by Meredith Hughes came to our attention, and finds from metal detectorists included an almost complete compendium and a couple of 17th century lead dials.

The most intriguing enquiry regarded delineation advice for a new dial based on a Roman scaphe dial in the Archaeological Museum in Split, Croatia.

About 70% of our replies received an acknowledgement - a thank-you or further discussion.

Enquiries have resulted in one new BSS member.

Sue Manston

Library

The BSS collection of books and archive material is held at Bromley House subscription library, in the centre of Nottingham. Bromley House charge the Society a small fee to store and catalogue the material, which is accessible to both Bromley House and BSS members.

The books are largely kept in a cabinet in the Standfast Room, which itself features a meridian line running across the floor. In the year, academics from Nottingham Trent University received considerable support from the BSS in terms of understanding and restoring this line. Furthermore, the library has an enclosed garden that features a heliochronometer. John Wilson, my predecessor as librarian, left funds in his will to restore this dial and we have identified someone who has kindly agreed to take on this task.

A key objective for the coming year is to look at ways in which the collection of books can become more accessible to BSS members and also promote sundials (and possibly increase membership) amongst Bromley House subscribers. Working

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2023

with library staff we have agreed the following:

- * Revisit the memorandum of understanding we have with Bromley House which was written in 2000.
- * Devise a collections retention/acquisition policy. Periodically, the BSS is offered a late member's collection of books: we need to be clear on what books to take.
- * Improve the signage around the BSS collection, providing information on sundials, the BSS and membership.
- * Create specific links between the websites of Bromley House and the BSS.
- * Look into the possibility of holding a one-day event for BSS members either in Nottingham city centre or at the library itself.
- * Bromley House is in the process of digitising all its books and could include the BSS collection. This would enable BSS members to have ready access from anywhere in the world.

Nick Orders

Biographical Projects

Like my report last year, details of newly discovered makers have been recorded, together with downloaded pictures. This year I have had three submissions, but not all are new names; pictures are stored to add to the information we have.

Peter Ransom

Education

Another quiet year, education-wise. I have had no enquiries since last year's report.

Now that I have the last two years of the BSS Bulletin (volumes 34 and 35) and the NASS Compendium (volumes 29 and 30) I will bind these for the BSS Library and send them off in 2024 to the BSS Library.

In April I gave a talk on sundials to the Vectis Astronomical Society on the Isle of Wight, concentrating on dials on the island. This resulted in a further talk to the Robert Hooke Society in Freshwater, also on the Isle of Wight, in November. I let them know about the BSS each time!

Peter Ransom

Photographic

The BSS Photographic Competition for 2023 was held at the Annual Conference in Exeter.

Twelve photographs were received and displayed in the Conference Room. As usual all the photographs were of good quality and delegates were asked to vote for their first, second and third choices. Winners, certificates were presented at the Gala Dinner.

Since the display of photographs is usually appreciated, for 2024 there will be a photographic display at the Annual Conference but without any competition involvement. Furthermore, it is intended that a display will replace the photographic competition and it is anticipated that this will attract a larger number of the membership providing entries.

David Hawker

Membership

As at December 2023 we had a total of 257 members. This is broken down into 181 in the UK, 7 of which get a free copy of the Bulletin; Europe has 41 of which 6 have a free issue and there are 35 members in the rest of the world, 3 having a free issue. The free copies are mainly to other sundial societies and organisations with which we often have a reciprocal arrangement.

During the year we gained 7 new members, most finding us through the Help and Advice service or the Website. Unfortunately, 18 have left; 5 of which died, these have been mentioned in the Newsletter reports. We do have an ageing membership. Others left for a number of reasons, some just not paying despite reminders and others not well, having financial problems or changing interests.

Jackie Jones

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2023

FINANCIAL REVIEW

Reserves

The trustees have considered the level of reserves they wish to retain appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with their annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	The British Sundial Society
Charity registration number	1155688
Principal address	99 Western Road Lewes East Sussex BN7 1RS

Trustees

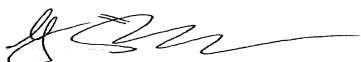
The trustees and officers serving during the year and since the year end were as follows:

Frank King
Jackie Jones
Graham Stapleton
Bill Visick (resigned 13 April 2023)
Ben Jones

Independent examiner	Andrew M Wells FMAAT Counterculture Partnership LLP Unit 115 Ducie House Ducie Street Manchester M1 2JW
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Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester, M60 4EP
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Approved by the Board of Trustees and signed on its behalf by



.....
Graham Stapleton

11 April 2024

The British Sundial Society
Independent Examiners Report to the Trustees
For the year ended 31 December 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Andrew M Wells FMAAT
Counterculture Partnership LLP
Unit 115 Ducie House
Ducie Street
Manchester
M1 2JW
11 April 2024

The British Sundial Society
Statement of Financial Activities
For the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Income and endowments from:					
Donations and legacies	2	934	-	934	1,259
Charitable activities	3	20,982	-	20,982	23,129
Investments	4	2,363	-	2,363	524
Total		24,279	-	24,279	24,912
Expenditure on:					
Charitable activities	5/6	(25,928)	(100)	(26,028)	(23,976)
Other expenditure		(3,648)	-	(3,648)	(3,857)
Total		(29,576)	(100)	(29,676)	(27,833)
Net expenditure		(5,297)	(100)	(5,397)	(2,921)
Reconciliation of funds					
Total funds brought forward		73,698	6,682	80,380	83,301
Total funds carried forward		68,401	6,582	74,983	80,380

The British Sundial Society
Statement of Financial Position
As at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	17,228	17,228
		17,228	17,228
Current assets			
Debtors	12	2,020	3,921
Cash at bank and in hand		56,845	60,634
		58,865	64,555
Creditors: amounts falling due within one year	13	(1,110)	(1,403)
Net current assets		57,755	63,152
Total assets less current liabilities		74,983	80,380
Net assets		74,983	80,380
The funds of the charity			
Restricted income funds	14	6,582	6,682
Unrestricted income funds	14	68,401	73,698
Total funds		74,983	80,380

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Graham Stapleton

Trustee

11 April 2024

The British Sundial Society
Notes to the Financial Statements
For the year ended 31 December 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The British Sundial Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Change in accounting policy

There have been no changes to the accounting policies since last year or to policies used by the former charity British Sundial Society (registered charity number 1032536).

Incoming resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA during the same period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the period.

Donated goods, services and facilities

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2023

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Annual Commitments

There are no annual commitments under non-cancelling operating leases and no capital commitments.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the period end. Other investment assets are included at trustees' best estimate of market value.

Tangible fixed assets

The British Sundial Society Library is stated at valuation based on the 2014 value calculated by Rogers Turner Books.

2. Income from donations and legacies

	2023	2022
	£	£
Unrestricted funds		
Donations received	934	1,259
	934	1,259

3. Income from charitable activities

	2023	2022
	£	£
Unrestricted funds		
<i>Promoting the Art and Science of Gnomonics</i>		
Day Meetings	300	230
Sales	722	442
Subscriptions	9,437	9,150
Events	10,523	13,307
	20,982	23,129
	20,982	23,129

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2023

4. Investment income

	2023	2022
	£	£
Unrestricted funds		
Bank interest receivable	2,363	524
	2,363	524

5. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Promoting the Art and Science of Gnomonics				
Direct cost				
Bulletin/Publication	9,746	-	9,746	9,497
Day Meetings	270	-	270	180
Events	14,901	-	14,901	12,943
Postal Sales	256	-	256	137
Somerville Lecture	-	100	100	464
	25,173	100	25,273	23,221
Support costs				
Promoting the Art and Science of Gnomonics				
Governance costs				
Accountancy fees	720	-	720	720
Legal fees	35	-	35	35
	755	-	755	755
	25,928	100	26,028	23,976

6. Costs of charitable activities by activity type

	2023	2022
	£	£
Activities undertaken directly		
Promoting the Art and Science of Gnomonics	26,028	23,976

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2023

7. Analysis of support costs

	2023	2022
	£	£
Governance costs		
Accountancy fees	720	720
Legal fees	35	35
	<u>755</u>	<u>755</u>

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Accountancy fees	720	720
	<u>720</u>	<u>720</u>

10. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2022
	£	£	£
Income and endowments from:			
Donations and legacies	1,259	-	1,259
Charitable activities	23,129	-	23,129
Investments	524	-	524
Total	<u>24,912</u>	<u>-</u>	<u>24,912</u>
Expenditure on:			
Charitable activities	(23,512)	(464)	(23,976)
Other expenditure	(3,857)	-	(3,857)
Total	<u>(27,369)</u>	<u>(464)</u>	<u>(27,833)</u>
Net expenditure	<u>(2,457)</u>	<u>(464)</u>	<u>(2,921)</u>
Reconciliation of funds			
Total funds brought forward	76,155	7,146	83,301
Total funds carried forward	<u>73,698</u>	<u>6,682</u>	<u>80,380</u>

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2023

11. Tangible fixed assets

	Library
Cost or valuation	£
At 01 January 2023	17,228
At 31 December 2023	17,228
Net book values	
At 31 December 2023	17,228
At 31 December 2022	17,228

12. Debtors

	2023	2022
	£	£
Amounts due within one year:		
Trade debtors	1,047	1,157
Prepayments and accrued income	973	2,764
	2,020	3,921

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,110	1,403
	1,110	1,403

14. Movement in funds

Unrestricted Funds

	Balance at 01/01/2023	Incoming resources	Outgoing resources	Balance at 31/12/2023
	£	£	£	£
<i>General</i>				
General Fund	73,698	24,279	(29,576)	68,401
	73,698	24,279	(29,576)	68,401

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2023

Unrestricted Funds - Previous year

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
<i>General</i>				
General Fund	76,155	24,912	(27,369)	73,698
	76,155	24,912	(27,369)	73,698

Purpose of unrestricted Funds

General Fund

The purpose of this fund is for the general running of the chairlty

Restricted Funds

	Balance at 01/01/2023	Outgoing resources	Balance at 31/12/2023
	£	£	£
Andrew Somerville Memorial Fund	5,534	(100)	5,434
St Katharine Cree Restoration Fund	1,148	-	1,148
	6,682	(100)	6,582

Restricted Funds - Previous year

	Balance at 01/01/2022	Outgoing resources	Balance at 31/12/2022
	£	£	£
Andrew Somerville Memorial Fund	5,998	(464)	5,534
St Katharine Cree Restoration Fund	1,148	-	1,148
	7,146	(464)	6,682

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2023

Purpose of restricted funds

Andrew Somerville Memorial Fund

The Andrew Somerville Memorial Fund is part of the general BSS Assets, but its use is restricted to funding the annual Andrew Somerville Lecture and restoration and education grants, should these be made.

St Katharine Cree Restoration Fund

The purpose of the fund is for the restoration of the sundial at St. Katharine Cree Church, Leadenhall Street, City of London.

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	17,228	51,173	68,401
Restricted funds			
Andrew Somerville Memorial Fund	-	5,434	5,434
St Katharine Cree Restoration Fund	-	1,148	1,148
	17,228	57,755	74,983

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	17,228	56,470	73,698
Restricted funds			
Andrew Somerville Memorial Fund	-	5,534	5,534
St Katharine Cree Restoration Fund	-	1,148	1,148
	17,228	63,152	80,380

The British Sundial Society
Detailed Statement of Financial Activities
For the year ended 31 December 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations and Gift Aid	934	1,259
	934	1,259
Charitable activities		
Day Meetings	300	230
Sales	722	442
Subscriptions	9,437	9,150
Events	10,523	13,307
	20,982	23,129
Investments		
Bank interest receivable	2,363	524
	2,363	524
Total incoming resources	24,279	24,912
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(25,273)	(23,221)
	(25,273)	(23,221)
Other		
Administration	(457)	(391)
Banking and Insurance	(945)	(1,087)
Library	(288)	(392)
Storage	(1,958)	(1,987)
	(3,648)	(3,857)
SUPPORT COSTS		
Governance costs		
Governance costs	(755)	(755)
	(755)	(755)
Total resources expended	(29,676)	(27,833)
Net Expenditure	(5,397)	(2,921)

Accounts

Charity number: 1155688

The British Sundial Society

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2022

The British Sundial Society
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For the year ended 31 December 2022

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The British Sundial Society
Report of the Trustees
For the year ended 31 December 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2022

Chair's report

TRUSTEES' ANNUAL REPORT 2022

Although the first few months of 2022 were subject to Covid constraints, the Society was able to hold its first regular conference for three years. This took place in York in April 2022 and we were able to hold a full programme of talks and organised a do-it-yourself tour of notable sundials in the city. A conference has been arranged in Exeter for 2023.

We were also able to organise our regular meeting in Newbury in September 2022 and, as in 2021, we held our AGM at this meeting.

Many members of the Society have constructed new sundials in public locations and completed some restoration projects too. Our public benefit is greatly enhanced on a national and global basis by our Website and our Help-and-Advice service which provides guidance on a huge range of sundial-related topics to anyone who asks.

The Society's finances remain capable of supporting current activities and plans for the foreseeable future.

The entirety of the Society's activities is conducted on a voluntary basis by members. We were very sorry to hear of the death, late in 2022, of our Librarian, John Wilson. We are most fortunate that our former Librarian, Nick Orders, has agreed to return to this post. As always, the trustees wish, on behalf of all members, to thank all those who contribute to our continuing success.

More detailed information is annexed below.

Ben Jones, Jackie Jones, Frank King, Graham Stapleton, Bill Visick

Examples of Individual Projects and Dials

Extracts from the 2022 public benefit submission to the Charity Commissioners:

*Research findings on a particular local sundial were shared with its community in: Bolam (Northumberland); Great Yarmouth (Norfolk); multiple locations in Scotland; Stroud (Gloucestershire); Carrog (Clwyd); Westminster (Greater London); Longwood (West Yorkshire); Hawkshead (Cumbria); Abbotsford (Borders); Old Warden (Bedfordshire); Conwy (Clwyd).

*Assistance in identifying an archaeologically-recovered 17th century pocket sundial (Cambridge).

*Talks given to the Solent Astronomical Association (Hampshire) and Christ's Pieces Residents' Association (Cambridgeshire).

*A scheme opened for students of the London City & Guilds stonecarving course to receive specialist advice on design and conservation.

*Creation of a geographical reference line to assist amateur astronomers at Toothill Observatory. (Hampshire).

*Locating old sundial texts and rendering them in language accessible to contemporary readers.

*Pro bono design and advice for a new interactive sundial on Kings Langley Common (Hertfordshire) and three other locations.

*Conservation and restoration advice for sundials at: East Harptree Church (Somerset); Etwall Almshouses (Derbyshire); Faversham Guildhall (Kent).

*Continued operation of a Help & Advice service, reported separately.

*The digital mapping of sundials in the British Isles continued.

The Bulletin

In 2022, the usual four quarterly issues of the Bulletin were published. These included Reports on all the talks at the York conference and the Newbury meeting. The Editorial team now use home-based desktop publishing facilities to produce the Bulletin and continue to contract out the printing and distribution of copies.

The Bulletin Team includes John Davis, Frank King, Christine Northeast and Bill Visick. We are delighted to have appointed Nick Orders as our proof reader. He takes over from Fiona Vincent, who died in 2021.

The Team are most grateful to all members of the Society who supply us with articles and to those whom we call on for expert comment and advice.

The Editorial Team

Fixed-Dial Registrar

The Register continues to grow slowly, with 51 new finds this year, plus very many corrections, updates, and new or improved photographs of existing entries. The newly reported dials include one commemorating the servicemen who died in the Falklands conflict in 1982, a noon gun in a local museum, two stained glass dials (17th and 21st century), a couple of unusual Francis Barker dials, a Scottish vertical by George Fa from 1633, two dials from Madeira, the smallest fixed analemmatic in the UK, and the largest vertical (Piers Nicholson's in Fleet Street). The Register now records 7,781 dials.

John Foad

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2022

Mass Dial Registrar

There were twenty six reports of Mass Dials made in 2022. Most were an email with digital pictures showing the dial and its location on the building.

There were four articles about mass dials in the press this year. These were in The Guardian, Current Archaeology, The Buckinghamshire Archaeological Society Newsletter, and The Church Times. None was written by a BSS member and I only got to speak to one author before the article was written. All produced reports of previously unrecorded dials or really good photographs of previously recorded dials.

In Matthew Champion's book Medieval Graffiti, he mentions the dials at Ratcliffe-on-the-Wreake in Leicestershire and at Worthing in Norfolk. Neither is on the register. I have now photographed the dials at Ratcliffe and Geoffrey Harris has taken some beautiful pictures of the dials at Worthing.

Very interesting 'dial like' graffiti inside the church at Ashwell in Hertfordshire have been photographed but not yet fully recorded.

There has been no progress with getting the paper records held in The Borthwick Institute for Archives into the Mass Dial database. With a bit of luck some progress might be made next year as I hope to quit full-time work.

Ben Jones

Website

The website remains popular although without landmark events such as the Zoom conference there has not been the surge in visitor numbers that we saw in 2021. Discussions are continuing about what sorts of online event might be of interest to both members and non-members and, in particular, how to resource such activities.

As ever, offers of help, contributions and suggestions for new topics for the website are always welcome.

Bill Visick

Conference

As in other years we ran a successful conference, this time in a hotel in York (a different location is chosen every year). A total of 34 attended and we had a series of lectures, and, reinforcing our international appeal, we had speakers from CERN and the USA. Again, as in other years we had exhibits of sundials and projects, a photographic display and book sales. A list was provided giving directions for members to visit a number of sundials by an informal walking tour.

During the year, planning has gone into arranging the next annual conference with the promise of a tour of local sundials.

Doug Bateman

Newbury Meeting

Newbury one-day meetings continue with Sutton Hall, Stockcross, Newbury booked for 2023 on Saturday 23 September. The numbers attending were down in 2022, but the talks were as good as usual. Those who came were very keen to attend and tell us their 'tales'. Look forward to seeing you all in September.

David Pawley

Help and Advice Service

The BSS Help and Advice Service dealt with 105 enquiries in 2022 - roughly the same number as in 2021 but with several requiring considerably more effort.

Queries fell into the following categories: where/what to buy (1), restoration (10), replacement gnomon (1), valuation (1), delineation (8), information about an existing dial (71) and other (13).

There were 36 enquiries from overseas: USA (14), France (10), Ireland (3) and one each from Canada, Germany, Greece, India, New Zealand, Poland, South Africa, Switzerland and Uruguay.

Major efforts included delineation advice for:

- *two sundials on chimneys at Etwell almshouses;

- *a landowner in New Zealand building a large dial in his declining/reclining field so he can read the time from inside his house (which is on a hill overlooking the field);

- *replacement of a dial on a 16th century house in Yorkshire;

- *a PhD student in Greece studying the eight dials on the Tower of the Winds in Athens (accurate measurement of the dials has been established using drones and LiDAR);

- *a ring dial for a maker of children's wooden toys.

Interesting discoveries included two double horizontal dials, two Francis Barker dials (a horizontal and an equatorial) and six finds from metal detectorists (including three lead dials and part of a Gunter's quadrant).

About 80% of our replies received an acknowledgement - a thank-you or further discussion.

Enquiries have resulted in two new BSS members (one of whom also joined the North American Sundial Society) and four articles and a back cover for the Bulletin.

Sue Manston

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2022

Library

It was with sadness that we learned of the death of John Wilson, who had been the BSS Librarian since 2015. I had held the position for a few years prior to John taking over and now, having retired from full-time work, I have found myself with time to take on the role again, which I very much look forward to.

It is still early days for me, but I recently visited Bromley House subscription library in Nottingham, where the BSS collection of books is kept. I was met and shown around by Anja Thompson-Rohde, Bromley's Collections Manager and was hugely impressed with the renovation work that has been done on the building in the past few years, and the re-siting of the BSS collection of books in a cabinet located in the Standfast Room that has their meridian line running across the floor.

Anja informed me that they are proud to be looking after the BSS collection and are keen to engage with the society further, maybe in terms of a public talk or demonstration. As far as she was aware, there are few (or no!) visitors from the BSS to the library, apart from John's occasional visits. This is a shame: Bromley House is a gem of a place and worth a visit in its own right. To be able to view so many books on sundials is an added bonus! Access to the library is free to BSS members and you can view their entire collection, not just the BSS section, although you won't be able to take any books out.

Please contact me if you would like any further information.

Nick Orders

Biographical Projects

As last year, details of newly discovered makers have been recorded, together with downloaded pictures. In 2022, fourteen submissions were received from Sue Manston (Help and Advice); although not all are new names, pictures add to the information we have.

Peter Ransom

Education

It has been another quiet year, education-wise, with no enquiries since last year.

As before, I have continued to work with one of the members of the sundial commission of the SAF (Société Astronomique de France), in tracking down some old texts and translating them into modern English that he can then get translated into French more easily.

The last two years of the BSS Bulletin (volumes 32 and 33) and the NASS Compendium (volumes 27 and 28) were bound for the BSS Library and sent there in February. I hope to do the next two years in 2024.

In January I used a sundial to establish a North-South line at Toothill Observatory to assist with rapid setting up of portable telescopes, used on open nights. Later in the year, I gave a talk to the Solent Amateur Astronomers on 21 June entitled 'Fun with the Sun: sundials for stargazers'. Vectis Astronomical Society have booked the same talk in April next year. I let them know about the BSS!

Peter Ransom

Photographic

As previewed in last year's annual report, the 2022 Annual Conference at York included a display of photographs that had previously been seen on-line only. The photographs were from the Sundial Design and Restoration Competition that should have been displayed at the postponed Exeter Conference together with photographs from the 2020 Photographic Competition that had also been seen online only.

Twenty-two photographs from the Design Competition were selected for display from a large number available and the ten photographs received for the 2020 competition. They were displayed on three display boards in the Conference room. There were nice comments made about the display and it was well visited.

The Photographic Competition will resume at Exeter in 2023. I would like a really good entry and look forward to receiving lots of photographs.

David Hawker

Sales

This has been a very quiet year for sales with a total of 13. Sales for preceding years were as follows; 2021: 16, 2020: 19, 2019: 28. This shows a dramatic drop over the last four years and it is difficult to see how to improve matters. Sales at both conferences are also limited.

I have a good stock of non-BSS titles on sundials and some other scientific publications that I will try to find time to catalogue before the Exeter Conference. Should anyone have a book they are particularly looking for it might be worthwhile contacting me before searching the Internet.

Elsbeth Hill

Membership

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2022

During 2022 we had 11 new members; they found us either online via our website or from our Help and Advice service. But, unfortunately we had more leaving - 31. Of these, 6 died, these have been mentioned in Newsletter reports; 4 left due to ill-health and the rest gave no reason. Sometimes not paying their annual subscription and not responding to reminders; I therefore have no idea as to why.

As at December 2022 we had a total of 269 members. This is broken down into 190 in the UK of which 8 receive a free copy; Europe had 43 of which 9 get a free issue; and the rest of the world is 36, 3 are free. These free issues are sent to other organisations and societies with which we often have a reciprocal arrangement.

Jackie Jones

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

Reserves

The trustees have considered the level of reserves they wish to retain appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with their annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	The British Sundial Society
Charity registration number	1155688
Principal address	99 Western Road Lewes East Sussex BN7 1RS

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Frank King
Chris Williams
(Resigned: 27 May 2022)
Jackie Jones
Graham Stapleton
Bill Visick
Ben Jones
(Appointed: 28 June 2022)

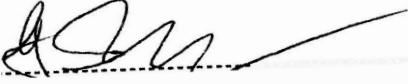
Independent examiner	Andrew M Wells FMAAT Counterculture Partnership LLP Unit 115 Ducie House Ducie Street Manchester M1 2JW
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The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2022

Bankers

The Co-operative Bank plc
PO Box 101
1 Balloon Street
Manchester, M60 4EP

Approved by the Board of Trustees and signed on its behalf by

A handwritten signature in black ink, appearing to be 'G. Stapleton', written over a horizontal dashed line. The signature is fluid and cursive.

22 April 2023

Graham Stapleton

The British Sundial Society
Independent Examiners Report to the Trustees
For the year ended 31 December 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



22 April 2023

.....
Andrew M Wells FMAAT
Counterculture Partnership LLP
Unit 115 Ducie House
Ducie Street
Manchester
M1 2JW

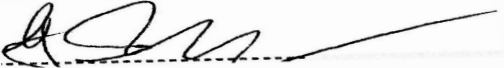
The British Sundial Society
Statement of Financial Activities
For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Income and endowments from:					
Donations and legacies	2	1,259	-	1,259	2,292
Charitable activities	3	23,129	-	23,129	10,689
Investments	4	524	-	524	6
Total		24,912	-	24,912	12,987
Expenditure on:					
Charitable activities	5/6	(23,512)	(464)	(23,976)	(11,063)
Other expenditure		(3,857)	-	(3,857)	(3,072)
Total		(27,369)	(464)	(27,833)	(14,135)
Net expenditure		(2,457)	(464)	(2,921)	(1,148)
Reconciliation of funds					
Total funds brought forward		76,155	7,146	83,301	84,449
Total funds carried forward		73,698	6,682	80,380	83,301

The British Sundial Society
Statement of Financial Position
As at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	17,228	17,228
		17,228	17,228
Current assets			
Debtors	12	3,921	11,735
Cash at bank and in hand		60,634	55,564
		64,555	67,299
Creditors: amounts falling due within one year	13	(1,403)	(1,226)
Net current assets		63,152	66,073
Total assets less current liabilities		80,380	83,301
Net assets		80,380	83,301
The funds of the charity			
Restricted income funds	14	6,682	7,146
Unrestricted income funds	14	73,698	76,155
Total funds		80,380	83,301

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



22 April 2023

Graham Stapleton
Trustee

The British Sundial Society
Notes to the Financial Statements
For the year ended 31 December 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The British Sundial Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Change in accounting policy

There have been no changes to the accounting policies since last year or to policies used by the former charity British Sundial Society (registered charity number 1032536).

Incoming resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA during the same period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the period.

Donated goods, services and facilities

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2022

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Annual Commitments

There are no annual commitments under non-cancelling operating leases and no capital commitments.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the period end. Other investment assets are included at trustees' best estimate of market value.

Tangible fixed assets

The British Sundial Society Library is stated at valuation based on the 2014 value calculated by Rogers Turner Books.

2. Income from donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Donations received	1,259	1,292
Legacies received	-	1,000
	1,259	2,292

3. Income from charitable activities

	2022	2021
	£	£
Unrestricted funds		
<i>Promoting the Art and Science of Gnomonics</i>		
Day Meetings	230	270
Sales	442	596
Subscriptions	9,150	9,823
Events	13,307	-
	23,129	10,689
	23,129	10,689

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2022

4. Investment income

	2022	2021
	£	£
Unrestricted funds		
Bank interest receivable	524	6
	524	6

5. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Promoting the Art and Science of Gnomonics				
Direct cost				
Bulletin/Publication	9,497	-	9,497	9,335
Day Meetings	180	-	180	291
Events	12,943	-	12,943	510
Postal Sales	137	-	137	172
Somerville Lecture	-	464	464	-
	22,757	464	23,221	10,308
Support costs				
Promoting the Art and Science of Gnomonics				
Governance costs				
Accountancy fees	720	-	720	720
Legal fees	35	-	35	35
	755	-	755	755
	23,512	464	23,976	11,063

6. Costs of charitable activities by activity type

	2022	2021
	£	£
Activities undertaken directly		
Promoting the Art and Science of Gnomonics	23,976	11,063

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2022

7. Analysis of support costs

	2022	2021
	£	£
Governance costs		
Accountancy fees	720	720
Legal fees	35	35
	<u>755</u>	<u>755</u>

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Accountancy fees	720	720
	<u><u>720</u></u>	<u><u>720</u></u>

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

11. Tangible fixed assets

	Library
Cost or valuation	£
At 01 January 2022	17,228
At 31 December 2022	<u>17,228</u>
Net book values	
At 31 December 2022	<u>17,228</u>
At 31 December 2021	<u>17,228</u>

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2022

12. Debtors

	2022	2021
	£	£
Amounts due within one year:		
Trade debtors	1,157	1,156
Prepayments and accrued income	2,764	10,579
	<u>3,921</u>	<u>11,735</u>

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,403	1,226
	<u>1,403</u>	<u>1,226</u>

14. Movement in funds

Unrestricted Funds

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
<i>General</i>				
General Fund	76,155	24,912	(27,369)	73,698
	<u>76,155</u>	<u>24,912</u>	<u>(27,369)</u>	<u>73,698</u>

Unrestricted Funds - Previous year

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Balance at 31/12/2021
	£	£	£	£
<i>General</i>				
General Fund	77,303	12,987	(14,135)	76,155
	<u>77,303</u>	<u>12,987</u>	<u>(14,135)</u>	<u>76,155</u>

Purpose of unrestricted Funds

General Fund

The purpose of this fund is for the general running of the charity

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2022

Restricted Funds

	Balance at 01/01/2022	Outgoing resources	Balance at 31/12/2022
	£	£	£
Andrew Somerville Memorial Fund	5,998	(464)	5,534
St Katharine Cree Restoration Fund	1,148	-	1,148
	7,146	(464)	6,682

Restricted Funds - Previous year

	Balance at 01/01/2021	Outgoing resources	Balance at 31/12/2021
	£	£	£
Andrew Somerville Memorial Fund	5,998	-	5,998
St Katharine Cree Restoration Fund	1,148	-	1,148
	7,146	-	7,146

Purpose of restricted funds

Andrew Somerville Memorial Fund

The Andrew Somerville Memorial Fund is part of the general BSS Assets, but its use is restricted to funding the annual Andrew Somerville Lecture and restoration and education grants, should these be made.

St Katharine Cree Restoration Fund

The purpose of the fund is for the restoration of the sundial at St. Katharine Cree Church, Leadenhall Street, City of London.

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	17,228	56,470	73,698
Restricted funds			
Andrew Somerville Memorial Fund	-	5,534	5,534
St Katharine Cree Restoration Fund	-	1,148	1,148
	17,228	63,152	80,380

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2022

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	17,228	58,927	76,155
Restricted funds			
Andrew Somerville Memorial Fund	-	5,998	5,998
St Katharine Cree Restoration Fund	-	1,148	1,148
	17,228	66,073	83,301

The British Sundial Society
Detailed Statement of Financial Activities
For the year ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations and Gift Aid	1,259	1,292
Bequests & Legacies	-	1,000
	1,259	2,292
Charitable activities		
Day Meetings	230	270
Sales	442	596
Subscriptions	9,150	9,823
Events	13,307	-
	23,129	10,689
Investments		
Bank interest receivable	524	6
	524	6
Total incoming resources	24,912	12,987
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(23,221)	(10,308)
	(23,221)	(10,308)
Other		
Administration	(391)	(83)
Banking and Insurance	(1,087)	(971)
Library	(392)	(240)
Storage	(1,987)	(1,778)
	(3,857)	(3,072)
SUPPORT COSTS		
Governance costs		
Governance costs	(755)	(755)
	(755)	(755)
Total resources expended	(27,833)	(14,135)
Net Expenditure	(2,921)	(1,148)

Accounts

Charity number: 1155688

The British Sundial Society

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2021

The British Sundial Society
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The British Sundial Society
Report of the Trustees
For the year ended 31 December 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2021

Chair's report

TRUSTEES' ANNUAL REPORT 2021

For a second year the Society and its members were again subject to the ups and downs of the pandemic. Whilst this again curtailed the Society's and members' activities in person, the year witnessed a dramatic burgeoning of the Society's virtual footprint - resulting in a substantial extension of the Society's public benefit.

Following the very difficult experience of the Covid enforced late cancellation of the 2020 conference, the trustees decided to cancel the 2021 conference early - it was not marketed at all. With the benefit of hindsight this was exactly the right decision. Also during the year the decision was taken to hold a 2022 conference in York.

In place of our normal face-to-face conference, a Zoom call was held on 17 April 2021. Approximately 150 participants - both BSS members and the general public - heard talks from Roger Bailey, Fred Sawyer and Woody Sullivan, introduced by Frank King. About 80% of participants rated the event as "excellent" and the overall reaction was very positive with enthusiasm for further such events. The video recording was watched some 400 times during the year on our website.

The year also saw further substantial additions of new content to the website - the online publication of the Society's Bulletin archive. This is not only a convenience to members but a significant public benefit - as the sum total collective dialling wisdom of the Society's existence, it's hard to think of anything bigger!

As well as the Zoom video and Bulletin archive additions to the website, Bridol has also been updated, and work is underway to provide equivalent capabilities for mass dials.

Happily, it was possible to hold the Newbury September 2021 Meeting - the first face-to-face Society gathering for two years! It was well attended and, given the earlier annual conference cancellations, the occasion was used to hold an AGM.

The Society's finances remain capable of supporting current activities and plans for the foreseeable future.

The entirety of the Society's activities are conducted on a voluntary basis by members. As always, the trustees wish, on behalf of all members, to thank all those who contribute to our continuing success.

Jackie Jones, Frank King, Graham Stapleton, Bill Visick, Chris Williams

EXAMPLES OF INDIVIDUAL PROJECTS AND DIALS

Extracts from the 2021 public benefit submission to the Charity Commissioners:

·Members constructed new sundials in public locations - Fleet Street (Corporation of London); Winwick Hall (Northamptonshire); National Trust Piles Mill, Allerford (Somerset).

·Members' restorations to historic public sundials - Drummond Castle Gardens (Perthshire); Inverleith Park (City of Edinburgh).

·Research findings on local sundials shared with the community - Kew (Richmond upon Thames); Madeley (Shropshire); Radcliffe on Trent (Nottinghamshire); Canterbury (Kent); six communities in West Somerset; multiple locations in Scotland and Wales.

·The five-yearly update of the national Register of Mass Dials was published, being made available to members and academic bodies at a subsidised price. This is the most detailed reference of its kind.

·Zoom talks on sundials - Baconian Society (St. Albans); Cambridgeshire Historic Churches Trust; Dartford Astronomical Society (Kent).

·Digital mapping of sundials in the British Isles was continued, enabling members to be Citizen Scientists, reporting extra data for the national database.

In addition public benefit was substantially increased by the website's new content - the Bulletin archive of some 100 editions and the 2021 Zoom call video.

THE BULLETIN

In 2021, the usual four quarterly issues of the Bulletin were published. Following a review, the University of Cambridge has now permanently withdrawn the desktop publishing facilities which were used by the Editorial Team until March 2020. In consequence we are continuing to use the less satisfactory desktop publishing suite which we set up in the summer of 2020.

It was again not possible to hold the Annual Conference in April so there was no associated set of reports but, happily, the Newbury Meeting was held in September and reports of the talks given there were published in the December Bulletin.

The Bulletin Team includes John Davis, Frank King, Christine Northeast and Bill Visick. Very sadly, Fiona Vincent, who was our regular proof reader, died in September.

The Team are most grateful to all members of the Society who supply us with articles and to those whom we call on for expert comment and advice.

The Editorial Team

FIXED DIAL REGISTRAR

The Register now holds 7,730 dials (94.5% with photographs), supported by 12,846 reports. New dial reports come in at one or two a week on average.

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2021

Properly authenticated reports are now welcomed from non-members, and a Registrar's report procedure allows dials to be entered from authorised internet sightings.

John Foad

MASS DIAL REGISTRAR

Thanks are due to Bill Visick and John Foad for sorting out the database and getting it to work.

Some thirty reports were made in 2021. Most of these were just an email with the name of the church along with some nice clear digital pictures of the dial and where it is to be found on the building. A few full reports with dimensions are still being made using the MD report form. This form can now be filled in digitally and emailed rather than the pen and paper and post of old.

There were two enquiries from researchers. One asked how many empty circles we have in our database. We have approximately 118. The other enquiry asked about mass dials on secular buildings; there are fewer than ten recorded to date. Thanks to Bill Visick for extracting the information.

There has been no progress with getting the paper records held in The Borthwick Institute for Archives into the MD database. With a bit of luck some progress will be made in the coming year.

Ben Jones

WEBSITE

There has been encouraging growth in website usage with annual visitor numbers increasing by about 60% year-on-year. Almost two thirds of the increase was a result of improving our visibility to Google's search algorithms which was in turn supported by publishing the Bulletin archive. The Zoom conference in April also led a number of new users to our site.

Adding the contents of almost 100 editions of the Bulletin represents a huge increase in breadth and depth of dialling material available on the web. Bridol has also been updated, with more in the pipeline, and work is underway to provide equivalent capabilities for Mass Dials and to provide the capability for online reporting of mass dials.

Contributions but also suggestions for new topics for the website are always welcome.

Bill Visick

CONFERENCES

Following two fallow years, 2020 and 2021, we plan to hold the 2022 York conference in the very central Hilton hotel. In addition Louise Smail is planning a walking tour to see some sights and sundials. Offers of talks have been coming in and we have Gloria Clifton, highly qualified in instruments and dials, to give the Andrew Somerville Memorial Lecture.

The Exeter conference remains planned for 2023 at the Mercure Exeter Southgate. Hopefully by then Covid-19 will have receded from the forefront of our minds.

The Conference Team

NEWBURY MEETING

The Newbury one day meetings continue to be well attended as evidenced by the 2021 meeting. Thanks to all for supporting the event. The usual venue has been booked for September 2022.

David Pawley

HELP AND ADVICE SERVICE

The service has had another very busy year dealing with 103 enquiries - a 13% increase on the previous year. Queries come from private individuals, architects, churchwardens, historians, museums, academic institutions, students, antique dealers, magazine and book writers and the press.

Queries fell into the following categories: where/what to buy (4), restoration (13), replacement gnomon (2), valuation (3), delineation (4), information about an existing dial (65) and other (12). The 'other' category included requests for information on seasons in the southern hemisphere, clock time vs. solar time, stained glass sundials in the 17th century and church burial practices!

There were 25 enquiries from overseas: USA (7), France (5), Australia (2), Ireland (2), Russia (2) and one each from Italy, Finland, Norway, Pakistan, South Africa, Switzerland and Venezuela.

About 70% of our replies received an acknowledgement - a thank you or further discussion. Enquiries have resulted in one new member and three articles for the Bulletin.

Sue Manston

LIBRARY

As Bromley House has, because of the pandemic, been either closed or with restricted opening for most of the year, there is

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2021

nothing really to report. No new volumes have been added to the Library and no enquiries about materials in the BSS Collection.

John Wilson

BIOGRAPHICAL PROJECTS

Receipt, via the Secretary at the Newbury meeting, was taken of Jill Wilson's paper files. These will be stored, but are unlikely to be used. As reported last year the master file is the electronic version. That is in the process of being updated with new content from the past few years of Bulletins, plus contributions received via email. Details of newly recorded makers are recorded together with downloaded pictures and references.

Since the 3rd edition of the Biographical Index has only recently been published, an update is not to be expected in the near future.

Peter Ransom

PHOTOGRAPHIC

2021 was intended to be a 'between' year for the biennial Photographic Competition. It had originally been intended to have displayed photographs of the entries to the Sundial Design and Restoration Competition at the 2021 conference. Alas this was cancelled - as was the previous conference's 2020 Photographic Competition display.

In lieu of a 2022 photographic competition it was therefore decided to display photographs of these two competitions at the 2022 annual conference for delegates perusal.

The return of the Photographic Completion will be announced in due course.

David Hawker

SALES

It was quiet on the sales front apart from a flurry of activity at the end of the year when John Davis' BSS Monograph 14, 'The Portable Saxon Sundial at Canterbury Cathedral', was published.

It was a pleasure to have a sales counter open again at Newbury after such a long pandemic break.

A catalogue of the non-BSS titles currently in stock has been prepared. Please apply directly to me if you would like a copy.

Elsbeth Hill

MEMBERSHIP

At the end of 2021 there were 288 members. Of these, 17 receive a free copy; they are mainly other sundial societies. Of the paying members, 198 are in the UK; 37 in the rest of Europe and 36 from the rest of the world.

There was an increase in new members - 16 joined compared with 10 in the previous year. But 16 left for a variety of reasons - 5 have died (and have been mentioned in the Newsletter), some had a change of interest or health, and others gave no reason.

Jackie Jones

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

FINANCIAL REVIEW

Reserves

The trustees have considered the level of reserves they wish to retain appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with their annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	The British Sundial Society
Charity registration number	1155688
Principal address	99 Western Road Lewes East Sussex BN7 1RS

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Frank King
Chris Williams
Jackie Jones
Graham Stapleton
Bill Visick

Secretary	Chris Williams
------------------	----------------

Independent examiner	Andrew M Wells FMAAT Counterculture Partnership LLP Unit 115 Ducie House Ducie Street Manchester M1 2JW
-----------------------------	--

Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester, M60 4EP
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Approved by the Board of Trustees and signed on its behalf by

Frank H. King

.....
Frank King

18 May 2022

The British Sundial Society
Independent Examiners Report to the Trustees
For the year ended 31 December 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Andrew M Wells FMAAT
Counterculture Partnership LLP
Unit 115 Ducie House
Ducie Street
Manchester
M1 2JW

18 May 2022

The British Sundial Society
Statement of Financial Activities
For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income and endowments from:					
Donations and legacies	2	2,292	-	2,292	2,175
Charitable activities	3	10,689	-	10,689	11,111
Investments	4	6	-	6	150
Total		12,987	-	12,987	13,436
Expenditure on:					
Charitable activities	5/6	(11,063)	-	(11,063)	(10,914)
Other expenditure		(3,072)	-	(3,072)	(3,006)
Total		(14,135)	-	(14,135)	(13,920)
Net income/expenditure		(1,148)	-	(1,148)	(484)
Reconciliation of funds					
Total funds brought forward		77,303	7,146	84,449	84,933
Total funds carried forward		76,155	7,146	83,301	84,449

The British Sundial Society
Statement of Financial Position
As at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	11	17,228	17,228
		17,228	17,228
Current assets			
Debtors	12	11,735	11,744
Cash at bank and in hand		55,564	56,198
		67,299	67,942
Creditors: amounts falling due within one year	13	(1,226)	(721)
Net current assets		66,073	67,221
Total assets less current liabilities		83,301	84,449
Net assets		83,301	84,449
The funds of the charity			
Restricted income funds	14	7,146	7,146
Unrestricted income funds	14	76,155	77,303
Total funds		83,301	84,449

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



.....
Graham Stapleton
Trustee

18 May 2022

The British Sundial Society
Notes to the Financial Statements
For the year ended 31 December 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The British Sundial Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Change in accounting policy

There have been no changes to the accounting policies since last year or to policies used by the former charity British Sundial Society (registered charity number 1032536).

Incoming resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA during the same period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the period.

Donated goods, services and facilities

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2021

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Annual Commitments

There are no annual commitments under non-cancelling operating leases and no capital commitments.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the period end. Other investment assets are included at trustees' best estimate of market value.

Tangible fixed assets

The British Sundial Society Library is stated at valuation based on the 2014 value calculated by Rogers Turner Books.

2. Income from donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Donations received	1,292	2,175
Legacies received	1,000	-
	2,292	2,175

3. Income from charitable activities

	2021	2020
	£	£
Unrestricted funds		
<i>Promoting the Art and Science of Gnomonics</i>		
Day Meetings	270	-
Sales	596	1,134
Subscriptions	9,823	9,977
	10,689	11,111
	10,689	11,111

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2021

4. Investment income

	2021	2020
	£	£
Unrestricted funds		
Bank interest receivable	6	150
	6	150

5. Costs of charitable activities by fund type

	2021	2020
	£	£
Unrestricted funds		
Promoting the Art and Science of Gnomonics		
Direct cost		
Bulletin/Publication	9,335	9,734
Day Meetings	291	-
Events	510	227
Postal Sales	172	71
Travel	-	115
	10,308	10,147
Support costs		
Promoting the Art and Science of		
Governance costs		
Accountancy fees	720	732
Legal fees	35	35
	755	767
	11,063	10,914

6. Costs of charitable activities by activity type

	2021	2020
	£	£
Activities undertaken directly		
Promoting the Art and Science of Gnomonics	11,063	10,914

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2021

7. Analysis of support costs

	2021	2020
	£	£
Governance costs		
Accountancy fees	720	732
Legal fees	35	35
	<u>755</u>	<u>767</u>

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Accountancy fees	720	732
	<u>720</u>	<u>732</u>

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

11. Tangible fixed assets

	Library
Cost or valuation	£
At 01 January 2021	17,228
At 31 December 2021	<u>17,228</u>
Net book values	
At 31 December 2021	<u>17,228</u>
At 31 December 2020	<u>17,228</u>

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2021

12. Debtors

	2021	2020
	£	£
Amounts due within one year:		
Trade debtors	1,156	1,165
Prepayments and accrued income	10,579	10,579
	<u>11,735</u>	<u>11,744</u>

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,226	721
	<u>1,226</u>	<u>721</u>

14. Movement in funds

Unrestricted Funds

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Balance at 31/12/2021
	£	£	£	£
<i>General</i>				
General Fund	77,303	12,987	(14,135)	76,155
	<u>77,303</u>	<u>12,987</u>	<u>(14,135)</u>	<u>76,155</u>

Unrestricted Funds - Previous year

	Balance at 01/01/2020	Incoming resources	Outgoing resources	Balance at 31/12/2020
	£	£	£	£
<i>General</i>				
General Fund	77,787	13,436	(13,920)	77,303
	<u>77,787</u>	<u>13,436</u>	<u>(13,920)</u>	<u>77,303</u>

Purpose of unrestricted Funds

General Fund

The purpose of this fund is for the general running of the charity

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2021

Restricted Funds

	Balance at 01/01/2021	Balance at 31/12/2021
	£	£
Andrew Somerville Memorial Fund	5,998	5,998
St Katharine Cree Restoration Fund	1,148	1,148
	<u>7,146</u>	<u>7,146</u>

Restricted Funds - Previous year

	Balance at 01/01/2020	Balance at 31/12/2020
	£	£
Andrew Somerville Memorial Fund	5,998	5,998
St Katharine Cree Restoration Fund	1,148	1,148
	<u>7,146</u>	<u>7,146</u>

Purpose of restricted funds

Andrew Somerville Memorial Fund

The Andrew Somerville Memorial Fund is part of the general BSS Assets, but its use is restricted to funding the annual Andrew Somerville Lecture and restoration and education grants, should these be made.

St Katharine Cree Restoration Fund

The purpose of the fund is for the restoration of the sundial at St. Katharine Cree Church, Leadenhall Street, City of London.

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	17,228	58,927	76,155
Restricted funds			
Andrew Somerville Memorial Fund	-	5,998	5,998
St Katharine Cree Restoration Fund	-	1,148	1,148
	<u>17,228</u>	<u>66,073</u>	<u>83,301</u>

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2021

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	17,228	60,075	77,303
Restricted funds			
Andrew Somerville Memorial Fund	-	5,998	5,998
St Katharine Cree Restoration Fund	-	1,148	1,148
	17,228	67,221	84,449

The British Sundial Society
Detailed Statement of Financial Activities
For the year ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations and Gift Aid	1,292	2,175
Bequests & Legacies	1,000	-
	2,292	2,175
Charitable activities		
Day Meetings	270	-
Sales	596	1,134
Subscriptions	9,823	9,977
	10,689	11,111
Investments		
Bank interest receivable	6	150
	6	150
Total incoming resources	12,987	13,436
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(10,308)	(10,147)
	(10,308)	(10,147)
Other		
Administration	(83)	(384)
Banking and Insurance	(971)	(1,245)
Library	(240)	(340)
Storage	(1,778)	(1,037)
	(3,072)	(3,006)
SUPPORT COSTS		
Governance costs		
Governance costs	(755)	(767)
	(755)	(767)
Total resources expended	(14,135)	(13,920)
Net Expenditure	(1,148)	(484)

Accounts

Charity number: 1155688

The British Sundial Society

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2020

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The British Sundial Society
Report of the Trustees
For the year ended 31 December 2020

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2020. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2020

Chair's report

TRUSTEES' ANNUAL REPORT 2020

In common with the rest of the world, the Society and its members have been gravely and severely impacted by the Covid pandemic.

Sadly 2020 witnessed the loss of both our April annual conference at York and September Newbury gathering. Sadly 2020 also witnessed the 'there is no alternative' decision to not hold the April 2021 annual conference in Exeter. To lose two conferences, the high points of the Society's annual programme, is a most painful reflection of recent times.

On a less sombre note the Society was able, often due to extra exertions by its volunteers, to maintain the bulk of normal business - including the Bulletin, the website, the Help and Advice service, and dial registers. There were also two new publications - 3rd edition Glossary and 7th edition Fixed Dial Register - as well as additional information on, and upgrade of, the website. It also appears that individual members were able to continue with much of their involvement in individual projects and particular dials.

Covid also affected the Society's formal governance. The pre notified April 2020 annual general meeting could not be held and its business, including the election of trustees, was lost. The trustees, in a force majeure position, immediately mitigated by using their constitutional power to appoint nominated trustees. As it was not practicable to hold a 2020 AGM within the constitutionally required period, a written resolution was moved affording members the opportunity to express their voice on the AGM's lost business.

The trustees will continue to take all reasonable measures both to abide by all constitutional requirements, and where not possible, to mitigate their practical consequence on the effective operation of the Society. The Covid crisis has not affected the Society's finances - which remain capable of supporting current activities and plans for the foreseeable future.

The entirety of the Society's activities are conducted on a voluntary basis by members. On behalf of the whole Society the trustees wish to thank all of those who make the Society what it is. As ever we are limited to the volunteer resources that come forward. If you feel able to help in any way, we would love to hear from you.

Further more detailed information is contained in the sections below.

Jackie Jones, Frank King, Graham Stapleton, Bill Visick, Chris Williams

EXAMPLES OF INDIVIDUAL PROJECTS AND DIALS

Extracts from the 2020 public benefit submission:

*Members constructed new sundials in public locations - Bedlington Market Place (North Yorkshire); National Trust house, Durgan (Cornwall); Wiggenhall School (Norfolk).

*Members' restorations to historic public sundials - Drummond Castle Gardens (Perthshire); Pitmedden Garden, National Trust for Scotland (Aberdeenshire).

*Additional information, analysis and interpretation of items in public collections - Liverpool Museum (Merseyside); Kirkleatham Museum (Redcar & Cleveland); British Museum (London Borough of Camden).

*Research findings on local sundials shared with the community - City of York (North Yorkshire); Thornton (Lancashire); Windsor (Berkshire); Herne Hill (London Borough of Lambeth); Upton (Nottinghamshire); Farnborough (Surrey); multiple locations in Scotland.

*The five-yearly update of the national Register of Fixed Sundials was published, being made available to members and academic bodies. The Register is the largest and most detailed reference of its kind.

*Digital mapping of sundials in the British Isles was continued, enabling members to be Citizen Scientists, reporting extra data for the national database.

*Members maintained the web-based Help and Advice service available to the public.

THE BULLETIN

In 2020, the customary four quarterly issues of the Bulletin were published. Two members of the Editorial Team normally make heavy use of desktop publishing facilities in the University of Cambridge but, since late March 2020, these have been unavailable because they were not deemed to be in a Covid-secure environment.

In consequence, John Davis kindly completed production of the June Bulletin and went on to prepare most of the September issue too. When national Covid restrictions eased during the summer, Frank King set up an adequate, though reduced, desktop publishing suite which he and Christine Northeast have been using.

In 2020, it was not possible to hold the Annual Conference in April or the Newbury Meeting in September, so no associated reports of talks or outings were published during the year.

The Bulletin Team includes John Davis, Frank King, Christine Northeast and Bill Visick, who receive invaluable help from Fiona Vincent who proof reads every issue. The Team freely calls on other members of the Society when special expertise is required. We remain most grateful to all our contributors, without whom there would be no Bulletin.

The Editorial Team

OTHER BSS PUBLICATIONS

During 2020, John Davis, with assistance from Christine Northeast, published a third edition of the BSS Glossary and Sourcebook of Dialling Data as Monograph 13. This has proved very popular.

The Editorial Team

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2020

FIXED DIAL REGISTRAR

The seventh edition of the Fixed Dial Register was published, for sale to members only. For the first time all members' reports were shown, including the first 4,000, which had not previously been scanned. The edition was published on USB and DVD, together with the usual A5 Abridged handbook.

The register database was enhanced to provide direct access to reports from the main dial page, and online links to both Bridol and Sundial Atlas.

Thanks to Bill Visick, Bridol had a major facelift, with 2,000 additional dials, and some significant improvements to the presentation.

John Foad

MASS DIAL REGISTRAR

When circumstances allow, work will recommence on digitising the remaining counties currently with paper records only. A start will be made with Devon, where the Registrar lives. If anybody likes working with Access databases and has an interest in mass dials please come forward as there are a lot of records to digitise.

The formerly very active Mass Dial Recording Group may be no more, but there are still interested people sending in records and photographs of mass dials - new and known. Thanks to all of them.

Ben Jones

WEBSITE

During 2020 website usage grew by about 12% over the previous year, faster than in 2019. The majority of visitors are from the UK with strong numbers from other English-speaking countries, but the rest of Europe, China and India are also represented. The most popular areas include BRIDOL, the BSS Horizontal Sundial, and the list of designers and makers (an interesting mix of DIY and the expert), while How Do Sundials Work? and Mass Dials are also of significant interest.

Enhancements to the site during the year include major revisions to BRIDOL: the number of dials has been increased to 4,000 and the front end has been extensively revised to make searching, displaying and navigation easier. Also during the year the little used Members' Area and discussion forum have been retired while the site has been upgraded to use HTTPS, the secure version of the web protocol that not only improves security but also improves its search ranking on mobile devices.

We have plans to add more content to the site: please stay tuned.

Bill Visick

CONFERENCES

The 2020 annual conference at York could not be held because of Covid. It was possible for the Team to so arrange matters that full refunds could be returned to erstwhile delegates and the booking renegotiated with the venue to 2022 - Exeter 2021 already being contractually committed.

The timing of Covid's arrival and the nature of the prevailing restrictions meant, perforce, that the 'no go' point for York 2020 was reached very late in the booking and administration cycle and the conference's successful, financially neutral for delegates and the Society, unwinding involved the Team in considerable additional work and negotiation. In contrast, given the continuing Covid crisis for the foreseeable future, an early decision was taken (in September) not to hold the 2021 Exeter conference. It has, at no cost to the Society, been renegotiated with the venue to 2023.

So, in a nutshell, our 2020 and 2021 conferences have succumbed to Covid but, circumstances permitting, York 2022 and Exeter 2023 are in prospect.

The core Conference Team comprises Doug Bateman, Bill Visick, plus Liz and Chris Williams. In addition Louise Smail and Martin Jenkins are organising the Saturday tours for York and Exeter respectively.

The Conference Team

HELP AND ADVICE SERVICE

The BSS Help and Advice Service has dealt with 91 enquiries in 2020 - about the same as last year. While the majority of queries come from private individuals, we have also been contacted by architects, church wardens, historians, museums, academic institutions, antique dealers, a rotary club and a steeplekeeper.

Queries fell into the following categories: where/what to buy (1), restoration (11), replacement gnomon (3), delineation (14), information about an existing dial (49) and other (13). The 'other' category included requests for BSS Monographs and Bulletin articles, information on dialling scales and moon dials, and a P-G heliochronometer for sale. One particularly strange query involved a 'sundial' which turned out to be a replica Chinese Beat Drum and not a sundial at all!

There were 21 enquiries from overseas: USA (8), Ireland (6), France (2), and one each from Canada, Germany, Netherlands, Singapore and South Africa.

About two-thirds of our replies received an acknowledgement - a thank you or further discussion. Enquiries have resulted in one new member and three articles for the Bulletin.

LIBRARY

Sadly, there is little to report since the lockdowns began. Bromley House is currently on a 'care and maintenance' basis by the staff and hopefully will reopen fully when the Covid crisis is over.

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2020

One bright spot in 2020 was that Dr Anja Rhode, senior librarian at Bromley House, gave a short talk via YouTube on 'Treasures of the British Sundial Society Library'. In this, she highlighted four of the Society's books:

*Mrs Gatty, *The Book of Sundials*

*Warrington Hogg, *The Book of Old Sundials and their Mottoes*

*Dom Ethelbert Horne, *Primitive Sundials and Scratch Dials*

*George Gordon, *An Introduction to Geography, Astronomy and Dialling* (1729)

A blog of the talk, including a link to the YouTube video, can be found at

<https://bromleyhouse.org/treasures-of-the-british-sundial-society-library/>.

John Wilson

BIOGRAPHICAL PROJECTS

Possession has been taken of the electronic files and the database is being updated with details from the past few years of Bulletins. Since the third edition of the Biographical Index has only been published recently, it is not expected to have an update this decade - there were 12 years between the last two editions. Details of newly discovered makers are being systematically recorded, together with references and downloaded pictures.

Peter Ransom

PHOTOGRAPHIC

The Society's 2020 Photographic Competition was, as usual, envisaged to culminate with voting during the annual conference. As the conference could not be held due to Covid, the competition was moved online. Entries were displayed on the Society's website and members invited to vote.

There were only a small number of entries, probably due to the unavoidably late change in the competition format, but these were of high quality and it was pleasing that a sufficient number of members voted to make the competition worthwhile. Based upon the votes received, certificates were awarded for the first three places.

David Hawker

SALES

There is a slow and steady demand for BSS publications and all orders received during 2020 have been fulfilled. Sales were helped with the publication of the new Biographical Index and Sundial Glossary. However, stock is running low of most of the earlier monographs (with the exception of Nos. 3 and 9).

Elsbeth Hill

MEMBERSHIP

The trends of the last few years continued - with circa a dozen new members joining the Society being more than offset by some two dozen members leaving.

At the end of 2020 there were 288 members - 209 in the UK, 39 in the rest of Europe, 29 in the USA and 11 in the rest of the world.

One problem during this Covid year has been contacting members for their renewal subscriptions. A number, often if they work for an organisation, have been working from home and have different email addresses or do not go into work to pick up post. Some have required an awful lot of chasing!

Jackie Jones

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2020

FINANCIAL REVIEW

Reserves

The trustees have considered the level of reserves they wish to retain appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with their annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	The British Sundial Society
Charity registration number	1155688
Principal address	99 Western Road Lewes East Sussex BN7 1RS

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Frank King
Chris Williams
Jackie Jones
Graham Stapleton
Bill Visick

Secretary	Chris Williams
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Independent examiners	Counterculture Partnership LLP Unit NH.204 E1 Business Studios 7 Whitechapel Road London E1 1DU
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Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester, M60 4EP
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Approved by the Board of Trustees and signed on its behalf by

.....
Frank King

The British Sundial Society
Independent Examiners Report to the Trustees
For the year ended 31 December 2020

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Counterculture Partnership LLP
Unit NH.204
E1 Business Studios
7 Whitechapel Road
London
E1 1DU

The British Sundial Society
Statement of Financial Activities
For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 £	2019 £
Income and endowments from:					
Donations and legacies	2	2,175	-	2,175	2,538
Charitable activities	3	11,111	-	11,111	30,303
Investments	4	150	-	150	324
Total		13,436	-	13,436	33,165
Expenditure on:					
Charitable activities	5/6	(10,914)	-	(10,914)	(36,100)
Other expenditure		(3,006)	-	(3,006)	(4,996)
Total		(13,920)	-	(13,920)	(41,096)
Net income/expenditure		(484)	-	(484)	(7,931)
Reconciliation of funds					
Total funds brought forward		77,787	7,146	84,933	92,864
Total funds carried forward		77,303	7,146	84,449	84,933

The British Sundial Society
Statement of Financial Position
As at 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	11	17,228	17,228
		17,228	17,228
Current assets			
Debtors	12	11,744	11,304
Cash at bank and in hand		56,198	61,815
		67,942	73,119
Creditors: amounts falling due within one year	13	(721)	(5,414)
Net current assets		67,221	67,705
Total assets less current liabilities		84,449	84,933
Net assets		84,449	84,933
The funds of the charity			
Restricted income funds	14	7,146	7,146
Unrestricted income funds	14	77,303	77,787
Total funds		84,449	84,933

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Graham Stapleton
Trustee

The British Sundial Society
Notes to the Financial Statements
For the year ended 31 December 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The British Sundial Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Change in accounting policy

There have been no changes to the accounting policies since last year or to policies used by the former charity British Sundial Society (registered charity number 1032536).

Incoming resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA during the same period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the period.

Donated goods, services and facilities

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2020

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Annual Commitments

There are no annual commitments under non-cancelling operating leases and no capital commitments.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the period end. Other investment assets are included at trustees' best estimate of market value.

Tangible fixed assets

The British Sundial Society Library is stated at valuation based on the 2014 value calculated by Rogers Turner Books.

2. Income from donations and legacies

	2020	2019
	£	£
Unrestricted funds		
Donations received	2,175	2,380
Legacies received	-	158
	2,175	2,538

3. Income from charitable activities

	2020	2019
	£	£
Unrestricted funds		
<i>Promoting the Art and Science of Gnomonics</i>		
Day Meetings	-	310
Sales	1,134	410
Subscriptions	9,977	9,704
Events	-	19,879
	11,111	30,303
	11,111	30,303

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2020

4. Investment income

	2020	2019
	£	£
Unrestricted funds		
Bank interest receivable	150	324
	150	324

5. Costs of charitable activities by fund type

	2020	2019
	£	£
Unrestricted funds		
Promoting the Art and Science of Gnomonics		
Direct cost		
Bulletin/Publication	9,734	12,164
Day Meetings	-	205
Events	227	22,366
Postal Sales	71	69
Travel	115	150
Somerville Lecture	-	200
Education	-	191
	10,147	35,345
Support costs		
Promoting the Art and Science of Gnomonics		
Governance costs		
Accountancy fees	732	720
Legal fees	35	35
	767	755
	10,914	36,100

6. Costs of charitable activities by activity type

	2020	2019
	£	£
Activities undertaken directly		
Promoting the Art and Science of Gnomonics	10,914	36,100

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2020

7. Analysis of support costs

	2020	2019
	£	£
Governance costs		
Accountancy fees	732	720
Legal fees	35	35
	<u>767</u>	<u>755</u>

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2020	2019
	£	£
Accountancy fees	732	720
	<u><u>732</u></u>	<u><u>720</u></u>

10. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2019 £
Income and endowments from:			
Donations and legacies	2,538	-	2,538
Charitable activities	30,303	-	30,303
Investments	324	-	324
Total	<u>33,165</u>	<u>-</u>	<u>33,165</u>
Expenditure on:			
Charitable activities	(35,709)	(391)	(36,100)
Other expenditure	(4,996)	-	(4,996)
Total	<u>(40,705)</u>	<u>(391)</u>	<u>(41,096)</u>
Net expenditure	(7,540)	(391)	(7,931)
Reconciliation of funds			
Total funds brought forward	85,327	7,537	92,864
Total funds carried forward	<u><u>77,787</u></u>	<u><u>7,146</u></u>	<u><u>84,933</u></u>

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2020

11. Tangible fixed assets

	Library
Cost or valuation	£
At 01 January 2020	17,228
At 31 December 2020	<u>17,228</u>
Net book values	
At 31 December 2020	<u>17,228</u>
At 31 December 2019	<u>17,228</u>

12. Debtors

	2020	2019
	£	£
Amounts due within one year:		
Trade debtors	1,165	1,190
Prepayments and accrued income	10,579	10,114
	<u>11,744</u>	<u>11,304</u>

13. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	721	5,414
	<u>721</u>	<u>5,414</u>

14. Movement in funds

Unrestricted Funds

	Balance at 01/01/2020	Incoming resources	Outgoing resources	Balance at 31/12/2020
	£	£	£	£
<i>General</i>				
General Fund	77,787	13,436	(13,920)	77,303
	<u>77,787</u>	<u>13,436</u>	<u>(13,920)</u>	<u>77,303</u>

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2020

Unrestricted Funds - Previous year

	Balance at 01/01/2019 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2019 £
<i>General</i>				
General Fund	85,327	33,165	(40,705)	77,787
	85,327	33,165	(40,705)	77,787

Purpose of unrestricted Funds

General Fund

The purpose of this fund is for the general running of the chairty

Restricted Funds

	Balance at 01/01/2020 £	Outgoing resources £	Balance at 31/12/2020 £
Andrew Somerville Memorial Fund	5,998	-	5,998
St Katharine Cree Restoration Fund	1,148	-	1,148
	7,146	-	7,146

Restricted Funds - Previous year

	Balance at 01/01/2019 £	Outgoing resources £	Balance at 31/12/2019 £
Andrew Somerville Memorial Fund	6,389	(391)	5,998
St Katharine Cree Restoration Fund	1,148	-	1,148
	7,537	(391)	7,146

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2020

Purpose of restricted funds

Andrew Somerville Memorial Fund

The Andrew Somerville Memorial Fund is part of the general BSS Assets, but its use is restricted to funding the annual Andrew Somerville Lecture and restoration and education grants, should these be made.

St Katharine Cree Restoration Fund

The purpose of the fund is for the restoration of the sundial at St. Katharine Cree Church, Leadenhall Street, City of London.

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	17,228	60,075	77,303
Restricted funds			
Andrew Somerville Memorial Fund	-	5,998	5,998
St Katharine Cree Restoration Fund	-	1,148	1,148
	17,228	67,221	84,449

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	17,228	60,559	77,787
Restricted funds			
Andrew Somerville Memorial Fund	-	5,998	5,998
St Katharine Cree Restoration Fund	-	1,148	1,148
	17,228	67,705	84,933

The British Sundial Society
Detailed Statement of Financial Activities
For the year ended 31 December 2020

	2020 £	2019 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations and Gift Aid	2,175	2,380
Bequests & Legacies	-	158
	2,175	2,538
Charitable activities		
Day Meetings	-	310
Sales	1,134	410
Subscriptions	9,977	9,704
Events	-	19,879
	11,111	30,303
Investments		
Bank interest receivable	150	324
	150	324
Total incoming resources	13,436	33,165
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(10,147)	(35,345)
	(10,147)	(35,345)
Other		
Administration	(384)	(126)
Banking and Insurance	(1,245)	(1,833)
Library	(340)	(208)
Imaging & Archives	-	(1,180)
Storage	(1,037)	(1,649)
	(3,006)	(4,996)
SUPPORT COSTS		
Governance costs		
Governance costs	(767)	(755)
	(767)	(755)
Total resources expended	(13,920)	(41,096)
Net Expenditure	(484)	(7,931)