

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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For the year ended 31 December 2021

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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
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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

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
	11,735	11,744

13. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,226	721
	1,226	721

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
	77,303	12,987	(14,135)	76,155

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
	77,787	13,436	(13,920)	77,303

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)