



British Sundial Society Trustees' Annual Report

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1	Jan.	2016	To	31	Dec.	2016

Section A Reference and administration details

Charity name	British Sundial Society
Other names charity is known by	N/A
Registered charity number	1155688
Charity's principal address	48 Woodberry Avenue
	North Harrow
	Middlesex
	Postcode HA2 6AX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr Frank King	Chairman		
2	Mr Chris Williams	Secretary		
3	Graham Stapleton	Treasurer		
4	Jackie Jones	Membership Secretary		
5	Mr Bill Visick	Webmaster		
6	Mr David Brown			
7				
8				
9				
10				
11				
12				

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
N/A		

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Elected by quorum of membership at the Annual General Meeting

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Affiliated to the Royal Astronomical Society

Corporate member of the Public Subscription Library, Nottingham. The Society's library is permanently housed at this library.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The British Sundial Society exists to provide an educational benefit to the public. It is affiliated to the Royal Astronomical Society.

The Society's Objects are specifically to advance the education of the public in the science and art of sundials and dialling (otherwise known as gnomonics). Any surpluses in income are used in furtherance of the Society's objects.

The Trustees confirm that they have had regard to the Charity Commission's public benefit guidance where relevant.

The Society is a membership charity, open without restriction to any person whether UK-resident or not. Its trustees are unpaid. The cost of membership is maintained at the lowest viable rate and this serves to fund the main activities of the society which are:-

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

- Publishing periodic Bulletins, containing papers, letters and reviews or other material of interest concerning gnomonics.
- Maintaining and updating the two National Registers of known fixed sundials and of church mass dials which exist in the British Isles.
- Making available for sale to members, academic and heritage organisations approximately every five years, an updated complete National Register of sundials.
- Giving free advice to any member of the public on the preservation and restoration of existing dials and the construction of new ones.
- Suggesting the names of lecturers able to speak about sundials and related matters to any public forum.
- Operating an open award scheme to promote and recognise the best in design and construction of new sundials.
- Organising conferences, tours and visits related to the understanding and appreciation of sundials and dialling.
- Publishing books, booklets, monographs and leaflets on dialling and related matters.
- Maintaining a reference library of relevant books and documents devoted to dialling accessible to all members, plus members of the hosting library.
- Operating an interesting and free-to-all, educational web site devoted to dialling matters and including some copies of earlier Bulletin articles. Development of freely accessible pages, enabling location of sundials in any area, together with relevant history.
- Giving free advice to any member of the public wishing to understand and know more about sundials.
- Offering grants to UK residents to help toward the cost of restoration of publicly viewable dials.

The Society holds two meetings annually, which are open to members and non-members alike and which are advertised both nationally and internationally:-

- 1) A one-day meeting, habitually held in rural Berkshire, involves a voluntary entry fee of around £10, which goes to cover venue hire and refreshments.
- 2) A three day/two night residential weekend conference. As the membership is widely dispersed over the country, it is held at changing locations, so as to equalise easier and cheaper access. Its charges are set to meet the cost at an expected level of attendance. Day rate charges (that is attendance without accommodation) are offered for those who might be local to the event or for those wishing to make use of alternative or cheaper local accommodation.

Summary of the main achievements of the charity during the year

Provided materials and session leaders for the Festival of Ancient and Modern Science at Cheney School, Oxford.

Engagement with volunteers and staff of the Horniman museum (South London) in relation to the maintenance of its informative sundial trail.

47 enquiries from the public, commercial and corporate concerns answered on gnomonics and the nature or history of individual sundials.

Technical advice and support for the restoration of a sundial in the public domain at Christchurch Park, Ipswich.

Research notes relating to local sundials have been deposited with heritage organisations in Rutland and North Ayrshire.

A series of accessible public guided tours in Cambridge, covering astronomical science, mathematics and history.

A 'human' sundial was designed and built for Alleyn's Junior School, Dulwich.

A temporary 'human' sundial was made on Crosby Beach, Liverpool, generating local engagement with individuals, local media and a school.

Design and technical support given for a restoration carried out by Didsbury Parsonage Trust, (Manchester) at their community building.

Analysis, technical advice and preparation of interpretive panels for re-installation of a historic sundial at Green Hedges community garden, Beaconsfield.

Technical design advice for the manufacture of a landmark sundial on Brighton College.

The programme of producing monographs of otherwise unavailable material continued with another publication.

A reporting mechanism for publicising the details of stolen sundials was kept available for use.

Section E Financial review

Brief statement of the charity's policy on reserves

The Society constitutionally maintains both Unrestricted and Restricted Reserves, according to the policy set out in CC19. The Andrew Somerville Memorial Allocation contains some historic donations to the BSS. Expenses to the allocation include the annual Somerville Lecture, research and dial restoration grants.

Unrestricted reserves are maintained to provide a buffer for unforeseen operational costs, against uncertainties in income and to provide cover for troughs in the cash budget and for foreseeable expenses and asset replacement.

The Trustees are keeping in balance with the above contingencies the need to expand its digital presence; also the need to address the demographic flow impacting the membership. The designations by which unreserved funds are allocated and maintained are kept under review

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Graham Stapleton	
Position (eg Secretary, Chair, etc)	Trustee (Treasurer)	
Date	5/3/2017	

**THE BRITISH SUNDIAL
SOCIETY**

(CHARITABLE INCORPORATED ORGANISATION)

**REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2016**

CHARITY REGISTRATION No: 1155688

Independent Examiners Ltd
Sovereign Centre
Poplars
Yapton Lane
Walberton
West Sussex
BN18 0AS

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

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THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1155688
LEGAL FORM	Charitable Incorporated Organisation formed under the Charities Act 2011.
START OF FINANCIAL YEAR	1st January 2016
END OF FINANCIAL YEAR	31st December 2016
TRUSTEES AT 31ST DECEMBER 2016	
	Dr F King - Chairman C Williams - Secretary J Jones - Membership Secretary
	G Stapleton - Treasurer B Visick - Webmaster D Brown
GOVERNING INSTRUMENT	Constitution as incorporated 7th February 2014.
OBJECTS	The advancement of the education of the public in the science and art of gnomonics.
CONVERSION TO CIO	<p>The members of the unincorporated charity British Sundial Society (former registered charity number 1032530) agreed at the April 2014 AGM that the Society become a Charitable Incorporated Organisation (CIO).</p> <p>The British Sundial Society (CIO) was formed and registered as a charity on the 7th February 2014 (registered charity number 1155688) and took over all the activities of the former British Sundial Society from the 8th August 2014.</p>
CORRESPONDENCE ADDRESS	The British Sundial Society c/o Royal Astronomical Society Burlington House Piccadilly London W1J 0BQ
PRIMARY BANKERS	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP
INDEPENDENT EXAMINER	M J Easton BSc (Hons) MBA Independent Examiners Ltd Sovereign Centre Poplars Yapton Lane Walberton West Sussex BN18 0AS

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of The British Sundial Society on the accounts for the year ended 31st December 2016 which have been set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The organisation's trustees are responsible for the preparation of the accounts. The organisation's trustees consider that an audit is not required for this period (under section 144(2) of the Charities Act 2011 (the Act)), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act as amended; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M J Easton BSc (Hons) MBA
Independent Examiners Ltd
Sovereign Centre
Poplars
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BN18 0AS



Dated: 23rd February 2017.

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2016

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015
INCOME					
Donations and legacies	3a	1,351	0	1,351	376
Investments	3b	240	0	240	263
Charitable activities	3c	34,639	0	34,639	29,798
TOTAL INCOME		36,230	0	36,230	30,437
EXPENDITURE					
Charitable Activities	4a	24,880	527	25,407	30,375
Other	4b	3,320	0	3,320	4,504
TOTAL EXPENDITURE		28,200	527	28,727	34,879
NET INCOMING/ (OUTGOING) RESOURCES		8,030	(527)	7,503	(4,442)
Total Funds Brought Forward		71,346	8,509	79,855	84,297
TOTAL FUNDS CARRIED FORWARD		79,376	7,982	87,358	79,855

Movements on all reserves and all recognised gains and losses are shown above.

The notes on pages 7 to 11 form part of these financial statements.

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31ST DECEMBER 2016

	Notes	Unrestricted Funds £	Restricted Funds £	31-Dec-16 Total £	31-Dec-15 Total £
Fixed Assets					
Tangible assets	2	17,228	0	17,228	17,228
Current Assets					
Debtors	8	0	0	0	0
Cash at bank and in hand	7	69,672	7,982	77,654	72,208
Total Current Assets		69,672	7,982	77,654	72,208
Creditors: amounts falling due within one year	9	7,524	0	7,524	9,581
NET CURRENT ASSETS		62,148	7,982	70,130	62,627
NET ASSETS		79,376	7,982	87,358	79,855
Funds of the Charity					
General Funds		79,376	0	79,376	71,346
Restricted Funds	6	0	7,982	7,982	8,509
Total Funds		79,376	7,982	87,358	79,855

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the trust and of the surplus or deficit of the trust for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts were approved by the Trustees of the CIO on the 16TH FEBRUARY 2017 and signed on their behalf by:

Signed Frank H. King Dr. F. King, Chairman.

Signed [Signature] G. Stapleton, Treasurer.

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2016

1. ACCOUNTING POLICIES

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.

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.

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.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2016

Expenditure and Liabilities (continued)

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.

Changes in Accounting Policies

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).

Annual Commitments

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

Assets

Tangible fixed assets for use by the charity:

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

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.

Basis of preparation:

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 2011 and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice - "Accounting and Reporting by Charities" (SORP 2015). The accounts have been prepared on an ongoing concern basis. The charity meets the definition of a public benefit entity under FRS102. No restatement was required in making the transition to FRS102.

2. TANGIBLE FIXED ASSETS

		Unrestricted Funds £	Restricted Funds £	Total £
Library				
Opening	31-Dec-15	17,228	0	17,228
Revaluation		0	0	0
Cost at	31-Dec-16	<u>17,228</u>	<u>0</u>	<u>17,228</u>
Depreciation	31-Dec-15	0	0	0
Charge		0	0	0
Depreciation at	31-Dec-16	<u>0</u>	<u>0</u>	<u>0</u>
Net Book Value	31-Dec-16	<u>17,228</u>	<u>0</u>	<u>17,228</u>
Net Book Value	31-Dec-15	17,228	0	17,228

The British Sundial Society (CIO) had the Library revalued by Rogers Turner Books for its opening 2014 accounts. The replacement cost valuation was £17,228.

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2016

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
3. INCOME					
a) Donations and legacies					
Donations and Gift Aid		1,351		1,351	376
		1,351	0	1,351	376
b) Investments					
Interest		240		240	263
		240	0	240	263
c) Charitable Activities					
Advertising		805		805	0
Conference Auction		325		325	0
Day Meetings		310		310	0
Events	5	19,636		19,636	16,572
Publications		1,558		1,558	0
Sales		789		789	1,428
Subscriptions		11,216		11,216	11,798
		34,639	0	34,639	29,798
4. EXPENDITURE					
a) Charitable Activities					
Bulletin		6,347		6,347	9,419
Celebrations				0	368
Day Meetings		164		164	0
Education			268	268	503
Events	5	16,909		16,909	17,592
Independent Examiners Fees		555		555	525
Professional Fees		35		35	35
Publications		348		348	959
Sales		40		40	206
Somerville Lecturer			259	259	0
Travel		482		482	768
		24,880	527	25,407	30,375
b) Other					
Administration		494		494	1,498
Banking / Insurance		1,320		1,320	1,342
Library		208		208	179
Miscellaneous		6		6	248
Storage		1,292		1,292	1,237
		3,320	0	3,320	4,504

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2016

5. EVENTS

	Balance 31-Dec-15 £	Income £	Expenditure £	Balance 31-Dec-16 £
Nottingham Conference (2015)	-1,091	0	0	-1,091
Liverpool Conference (2016)	0	19,636	16,909	2,727
		19,636	16,909	

6. RESTRICTED FUNDS

	Balance 31-Dec-15 £	Adjustment £	Income £	Expenditure £	Balance 31-Dec-16 £
Andrew Somerville Memorial Fund	7,815	-454		527	6,834
St Katherine Cree Restoration Fund	1,148				1,148
	8,963	-454	0	527	7,982

The Andrew Somerville Memorial Fund has been reviewed and corrected in the accounts to match the internal The British Sundial reports, this is an accounting change only and has been agreed with the trustees.

The restricted funds are wholly represented by cash reserves of the charity.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-16 £	Total 31-Dec-15 £
Current Account	21,125		21,125	15,919
Charities Office Investment Fund	48,547	7,982	56,529	56,289
	69,672	7,982	77,654	72,208

8. DEBTORS AND PREPAYMENTS

There are no Debtors or Payments in Advance at the end of the financial period.

9. CREDITORS, ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-16 £	Total 31-Dec-15 £
Independent Examiners Fees	555		555	525
Conferences	6,969		6,969	9,056
	7,524	0	7,524	9,581

10. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

11. 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 the yearly review of the controls over key financial systems carried out on an annual basis 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
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2016

12. RESERVES POLICY

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.

13. PUBLIC BENEFIT

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.

14. CHARITABLE INCORPORATED ORGANISATION (CIO)

At the 2014 AGM the members of the British Sundial Society decided to become a Charitable Incorporated Organisation (Charity Registration Number 1155688).

All assets and liabilities of the British Sundial Society (1032530) were transferred on the 8th August 2014 to The British Sundial Society CIO (1155688).