

**THE BRITISH SUNDIAL
SOCIETY**

(CHARITABLE INCORPORATED ORGANISATION)

**REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2018**

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 2018
END OF FINANCIAL YEAR	31st December 2018
TRUSTEES AT 31ST DECEMBER 2018	
	Dr F King - Chairman C Williams - Secretary J Jones - Membership Secretary
	G Stapleton - Treasurer B Vislck - 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 99 Western Road Lewes East Sussex BN7 1RS
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 2018 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 Act have 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
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Yapton Lane
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BN18 0AS



Dated: 26th February 2019.

THE BRITISH SUNDIAL SOCIETY
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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2018

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017
INCOME					
Donations and legacies	3a	1,464	0	1,464	1,820
Investments	3b	257	0	257	132
Charitable activities	3c	30,753	0	30,753	31,020
TOTAL INCOME		32,474	0	32,474	32,972
EXPENDITURE					
Charitable Activities	4a	27,810	34	27,844	27,134
Other	4b	3,471	0	3,471	3,646
TOTAL EXPENDITURE		31,281	34	31,315	30,780
NET INCOMING/ (OUTGOING) RESOURCES		1,193	(34)	1,159	2,192
Total Funds Brought Forward		84,134	7,571	91,705	87,358
Prior Year correction	14	0	0	0	2,155
TOTAL FUNDS CARRIED FORWARD		85,327	7,537	92,864	91,705

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
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BALANCE SHEET
AS AT 31ST DECEMBER 2018

	Notes	Unrestricted Funds £	Restricted Funds £	31-Dec-18 Total £	31-Dec-17 Total As restated £
Fixed Assets					
Tangible assets	2	17,228	0	17,228	17,228
Current Assets					
Debtors	8	4,829	0	4,829	5,733
Cash at bank and In hand	7	72,644	7,537	80,181	76,052
Total Current Assets		77,473	7,537	85,010	81,785
Creditors: amounts falling due within one year	9	9,374	0	9,374	7,308
NET CURRENT ASSETS		68,099	7,537	75,636	74,477
NET ASSETS		85,327	7,537	92,864	91,705
Funds of the Charity					
General Funds		85,327	0	85,327	84,134
Restricted Funds	6	0	7,537	7,537	7,571
Total Funds		85,327	7,537	92,864	91,705

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.....23-2-19.....and signed on their behalf by:

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

Signed G. Stapleton.....G. Stapleton, Treasurer.

THE BRITISH SUNDIAL SOCIETY
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2018

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
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2018

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-17	17,228	0	17,228
Revaluation		0	0	0
Cost at	31-Dec-18	<u>17,228</u>	<u>0</u>	<u>17,228</u>
Depreciation	31-Dec-17	0	0	0
Charge		0	0	0
Depreciation at	31-Dec-18	<u>0</u>	<u>0</u>	<u>0</u>
Net Book Value	31-Dec-18	<u>17,228</u>	<u>0</u>	<u>17,228</u>
Net Book Value	31-Dec-17	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.

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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2018

Notes	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
3. INCOME				
a) Donations and legacies				
Bequests & Legacies			0	616
Donations and Gift Aid	1,464		1,464	1,204
	1,464	0	1,464	1,820
b) Investments				
Interest	257		257	132
	257	0	257	132
c) Charitable Activities				
Conference Auction	70		70	0
Day Meetings	350		350	340
Events	18,607		18,607	18,527
Sales	787		787	932
Subscriptions	10,939		10,939	11,221
	30,753	0	30,753	31,020
4. EXPENDITURE				
a) Charitable Activities				
Bulletin / Publications	10,663		10,663	8,480
Day Meetings	152		152	180
Education			0	246
Events	13,741		13,741	15,897
Independent Examiners Fees	675		675	614
Postal Sales	25		25	100
Professional Fees	1,959		1,959	725
Somerville Lecturer		34	34	165
Subscriptions	34		34	0
Travel	561		561	727
	27,810	34	27,844	27,134
b) Other				
Administration	276		276	492
Banking / Insurance	1,338		1,338	1,407
Library	208		208	208
Storage	1,649		1,649	1,539
	3,471	0	3,471	3,646

THE BRITISH SUNDIAL SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2018

5. EVENTS

	Income £	Expenditure £	Profit £
Oxford Conference (2017)	18,527	15,884	2,643
Norwlch Conference (2018)	18,607	13,741	4,866

6. RESTRICTED FUNDS

	Balance 31-Dec-17 £	Income £	Expenditure £	Balance 31-Dec-18 £
Andrew Somerville Memorial Fund	6,423	0	34	6,389
St Katherine Cree Restoration Fund	1,148	0	0	1,148
	7,571	0	34	7,537

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-18 £	Total 31-Dec-17 £
Current Account	23,263		23,263	19,392
Charities Office Investment Fund	49,381	7,537	56,918	56,660
	72,644	7,537	80,181	76,052

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-18 £	Total 31-Dec-17 As restated £
Bath Conference (2019)	4,829		4,829	3,578
Gift Aid correction (see note 14)	0		0	2,155
	4,829	0	4,829	5,733

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

	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-18 £	Total 31-Dec-17 £
Independent Examiners Fees	674		674	614
Fee for HMRC Submission	270		270	270
Bath Conference (2019)	8,430		8,430	6,424
	9,374	0	9,374	7,308

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
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NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2018

12. RESERVES POLICY

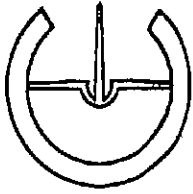
The trustees have considered the level of reserves they wish to retain appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there 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. PRIOR YEAR CORRECTION

A prior year adjustment of £2,155 has been made to correct last year's accounts, this is an accounting correction and due to the miscalculation by Independent Examiners Ltd of the Gift Aid reported in last year's accounts. This has been corrected in the accounts and communicated to the trustees of The British Sundial Society.



British Sundial Society Trustees' Annual Report

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1	Jan.	2018	To	31	Dec.	2018

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number

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.

<p>Affiliated to the Royal Astronomical Society</p> <p>Corporate member of the Bromley House Public Subscription Library, Nottingham. The Society's library is permanently housed at this library.</p>
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Section C Objectives and activities

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

<p>The British Sundial Society exists to provide an educational benefit to the public. It is affiliated to the Royal Astronomical Society.</p> <p>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.</p> <p>The Trustees confirm that they have had regard to the Charity Commission's public benefit guidance where relevant.</p> <p>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:-</p>

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.
- Operating an interesting and free-to-all, educational web site (in excess of 10,000 pages) devoted to dialling matters, including explanations, construction details, articles and extracts from historic books not generally available. Development of freely accessible pages, enabling location of sundials in any area of the British Isles, together with relevant history.
- 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.
- Giving free advice to any member of the public wishing to understand and know more about sundials.

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, open to members and the public, held in Stockcross, Berkshire; operating on 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 were again held at 2016 prices through negotiation and budgeting. 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

The BSS Help and Advice Service (accessed through the website) fielded 64 enquiries from the public; each necessitating research and often reference to a BSS subject specialist. 42% regarding public and accessible sundials, 50% regarding history and function of private sundials, 8% regarding software, publications and other subjects.

Illustrated talks were given at:- Burton Lazars village hall to 40 people, Ilchester Historical Group to around 20 people, Abington National Trust (2 sessions) to 47 people.

Technical advice given to South Somerset District Council on the reconstruction of a damaged ancient monument.

Investigation of a sundial suggested to originate from Kirby Hall (English Heritage)

Negotiated with the Bromley House Library for improved visitor access to the BSS Library.

Research findings on a particular local sundial were shared with its community in:- Cities of London, Norwich, York; Ambleside – Cumbria; Lumbutts and St Michael-on-Wyre – Lancashire; Brant Broughton – Lincolnshire; Holloway – London Borough of Islington; Tollesbury – Essex; multiple locations in Scotland.

At the Livery Link Showcase held in the London Guildhall, supported The Clockmakers Company industry training presentation, as part of the careers and support exhibition attended by 950 young people and their teachers. Engagement in horology and science was made through explanations of how sundials work, and distributing printed cards enabling the construction of an operational sundial.

Historic and metallurgic advice given to the National Museum of Science & Industry regarding a scientific instrument in the collection.

The ongoing digital mapping of sundials in the British Isles was expanded to enable members to be Citizen Scientists, reporting extra data for the national database.

Publication of an updated Mass Dial Register, distributed to the Copyright Libraries. This is a unique reference of early time measurement in the British Isles.

Appearance on BBC Radio Scotland to explain the astronomy and effects of the Winter Solstice.

The BSS website has identified over 8000 visits from members of the general public. With an average time per page over a minute equating to 130 people-hours of browsing.

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)	G.S.	
Full name(s)	Graham Stapleton	
Position (eg Secretary, Chair, etc)	Trustee (Treasurer)	
Date	10/1/2019	