



# Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1	Jan.	2011		31	Dec.	2011

## Section A Reference and administration details

**Charity name** British Sundial Society

**Other names charity is known by**

**Registered charity number (if any)** 1032530

**Charity's principal address** c/o The Royal Astronomical Society

Burlington House

Piccadilly, London

**Postcode**

**W1J 0BQ**

### 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	Mr Christopher St JH Daniel	Chairman	Until 1 May	
2	Dr Frank King	Chairman	From 1 May	
3	Mr Graham Aldred	Secretary	Until 1 May	
4	Mr Chris Williams	Secretary	From 1 May	
5	Dr John Davis			
6	Mr John Foad			
7	Jackie Jones			
8	Graham Stapleton	Treasurer		
9	Mr Patrick Powers		Until 5 December	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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## 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)	Association
Trustee selection methods (eg. appointed by, elected by)	Elected by quorum of membership at the AGM

**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, also the Public Subscription Library, Nottingham.

## 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 (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:-

- 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 the 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.
- 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 hall 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 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)**

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

Numerous enquiries from the public answered on nature and history of individual sundials. Extended advice given on restoration practicalities of seven cases, most of which the owners proceeded with.

Specialist advice given to Leicester Parks Department for the Proudman sundial in the public domain, on its maintenance and preparation of the interpretation panel.

Annual Conference attended by approximately ninety delegates, including representatives of four other countries. The Newbury meeting attracted nearly fifty participants.

Four editions of the Bulletin published, with increased colour printing and contributions from and of interest to a worldwide constituency.

Stocks of non-current Bulletins beyond archive requirements were distributed by Trustees to interested parties in their communities.

The programme of producing monographs of otherwise unavailable material progressed towards further publications.

Deposits continued to be made to the Borthwick Institute (York) of collected data (images and analysis) of mass dials found nationally, increasing the research material available to academic institutions.'

Members contributed to the public understanding of astronomical science with talks given to local civic groups – generally without fee

Extensive technical advice given to a non-member on constructing an unusual large-scale outdoor reflecting sundial

Reviewed the user strategy for the reference library, improving its public accessibility.

Awards given to designers of online sundial trails, aimed at encouraging the public to explore science and history in many localities.

BSS website updated and remaining ranked in the top 2% of world ratings. It remains on the rolling archive of representative sites operated by the British Library.

Refreshing of web pages highlighting stolen sundials

Development of freely accessible pages, enabling location of sundials in any area, together with relevant history

## 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 Fund contains all donations to the BSS. Expenses to the fund 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

### 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)	Treasurer	
Date	9 September 2012	

**BRITISH SUNDIAL  
SOCIETY**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST DECEMBER 2011**

**CHARITY REGISTRATION No: 1032530**

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

## **BRITISH SUNDIAL SOCIETY**

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## **BRITISH SUNDIAL SOCIETY**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

**CHARITY NUMBER** 1032530

**START OF FINANCIAL YEAR** 1st January 2011

**END OF FINANCIAL YEAR** 31st December 2011

#### **TRUSTEES AT 31ST DECEMBER 2011**

Dr F King - Chairman	JM Foad - Registrar
C Williams - General Secretary	Dr JR Davis - Bulletin Editor
Ms J Jones - Membership Secretary	G Aldred - Restorations Adviser and Librarian
G Stapleton - Treasurer	

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

**GOVERNING INSTRUMENT** Constitution adopted as amended 28th March 1993, as amended 21st April 2002

**OBJECTS** The advancement of the education of the public in the science and art of Gnomonics.

**CORRESPONDENCE ADDRESS** The British Sundial Society  
c/o Royal Astronomical Society  
Burlington House  
Piccadilly  
London  
W1J 0BQ

**PRIMARY BANKERS** Santander UK plc  
Bridle Road  
Bootle  
Merseyside  
L30 4GB

**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 British Sundial Society on the accounts for the year ended 31st December 2011 set out on pages 5 to 10.

### 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 year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006 and in accordance with the Charities Act 2011) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the Act, as amended);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act, as amended); 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 41 of the 1993 Act as amended;
  - 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  
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BN18 0AS



Dated: 3rd May 2012.

**BRITISH SUNDIAL SOCIETY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2011**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2011 £	TOTAL 2010 £
<b>INCOMING RESOURCES</b>					
Voluntary Income	2a	1,266	527	1,793	1,775
Investment Income	2b	407	0	407	312
Incoming Resources from Charitable Activities	2c	45,541	0	45,541	30,586
<b>TOTAL INCOMING RESOURCES</b>		<b>47,214</b>	<b>527</b>	<b>47,741</b>	<b>32,673</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities	3a	39,044	0	39,044	30,762
Administration Costs	3b	5,710	1,544	7,254	8,311
Governance Costs	3c	705	0	705	540
<b>TOTAL RESOURCES EXPENDED</b>		<b>45,459</b>	<b>1,544</b>	<b>47,003</b>	<b>39,613</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>1,755</b>	<b>-1,017</b>	<b>738</b>	<b>-6,940</b>
Total Funds Brought Forward		71,516	9,578	81,094	86,321
Adjustment to Prior Year figures	13	0	0	0	1,713
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>73,271</b>	<b>8,561</b>	<b>81,832</b>	<b>81,094</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 7 to 10 form part of these financial statements.

# BRITISH SUNDIAL SOCIETY

## BALANCE SHEET AS AT 31ST DECEMBER 2011

	Notes	Unrestricted Funds £	Restricted Funds £	31-Dec-11 Total £	31-Dec-10 Total £
<b>Fixed Assets</b>					
Tangible assets		16,635	0	16,635	16,635
<b>Current Assets</b>					
Debtors	7	0	0	0	0
Cash at bank and in hand	6	57,197	8,561	65,758	64,999
<b>Total Current Assets</b>		<b>57,197</b>	<b>8,561</b>	<b>65,758</b>	<b>64,999</b>
<b>Creditors: amounts falling due within one year</b>	8	561	0	561	540
<b>NET CURRENT ASSETS</b>		56,636	8,561	65,197	64,459
<b>NET ASSETS</b>		<b>73,271</b>	<b>8,561</b>	<b>81,832</b>	<b>81,094</b>
<b>Funds of the Charity</b>					
General Funds		73,271	0	73,271	71,516
Restricted Funds	4	0	8,561	8,561	9,578
<b>Total Funds</b>		<b>73,271</b>	<b>8,561</b>	<b>81,832</b>	<b>81,094</b>

### Trustees Responsibilities

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus 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

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 and signed on their behalf on the 15-4-12

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

Signed G. Stapleton G. Stapleton. Treasurer



## **BRITISH SUNDIAL SOCIETY**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2011**

#### **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' annual report

###### *Investment Income*

This is included in the accounts when receivable.

###### *Investment gains and losses*

This included 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 year.

##### **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.

###### *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.

###### *Grants with performance conditions*

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

# BRITISH SUNDIAL SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2011

### *Grants payable without performance conditions*

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

### *Support Costs*

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### *Changes in Accounting policies and previous accounts*

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts

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

### *Assets*

Tangible fixed assets for use by the charity

The BSS library is stated at valuation, based on the 2003 value calculated by Roger Turner Books, and modified to take account of the effects of inflation and new purchases.

### *Investments*

Investments quoted on a recognised stock exchange are valued at market value at the year 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. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005.

### **2. INCOMING RESOURCES**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2011 £	TOTAL 2010 £
<b>a) Voluntary Income</b>					
Donations and Gift Aid	5	1,266	527	1,793	1,775
		<b>1,266</b>	<b>527</b>	<b>1,793</b>	<b>1,775</b>
<b>b) Investment Income</b>					
Interest		407		407	312
		<b>407</b>	<b>0</b>	<b>407</b>	<b>312</b>
<b>c) Incoming Resources from Charitable Activities</b>					
Subscriptions		10,751		10,751	11,181
Events	4	29,997		29,997	15,310
Miscellaneous		604		604	537
Sales		4,189		4,189	3,558
		<b>45,541</b>	<b>0</b>	<b>45,541</b>	<b>30,586</b>

# BRITISH SUNDIAL SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2011

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2011 £	TOTAL 2010 £
<b>3. RESOURCES EXPENDED</b>					
<b>a) Charitable Activities</b>					
Bulletin		7,276		7,276	12,204
Officers Costs		3,482		3,482	4,864
Events	4	28,286		28,286	13,694
		<b>39,044</b>	<b>0</b>	<b>39,044</b>	<b>30,762</b>
<b>b) Administration Costs</b>					
Administration Costs				0	299
Advertising				1,067	1,928
Banking / Insurance		1,067		800	150
Library		800		3,843	1,118
Miscellaneous		3,843		0	3,916
Publications			1,544	1,544	900
Restorations					
		<b>5,710</b>	<b>1,544</b>	<b>7,254</b>	<b>8,311</b>
<b>c) Governance Costs</b>					
Independent Examiners Fees		705		705	540
		<b>705</b>	<b>0</b>	<b>705</b>	<b>540</b>
<b>4. EVENTS</b>					
		Balance 01-Jan-11 £	Income £	Expenditure £	Balance 31-Dec-11 £
Exeter Conference (2010)		5,207	0	265	4,942
Wyboston Lakes Conference (2011)		2,800	15,715	18,165	350
Exeter Conference (2012)		0	4,485	329	4,156
Safari 2011		0	9,797	9,397	400
Day Meetings		0	0	130	0
		<b>8,007</b>	<b>29,997</b>	<b>28,286</b>	<b>9,848</b>
<b>5. RESTRICTED FUNDS</b>					
		Balance 01-Jan-11 £	Income £	Expenditure £	Balance 31-Dec-11 £
Andrew Somerville Memorial Fund		8,430	527	1,544	7,413
St Katherine Cree Restoration Fund		1,148	0	0	1,148
		<b>9,578</b>	<b>527</b>	<b>1,544</b>	<b>8,561</b>

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



# BRITISH SUNDIAL SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2011

<b>6. CASH AT BANK AND IN HAND</b>	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Dec-11 £</b>	<b>Total 31-Dec-10 £</b>
Current Account	4,979	0	4,979	407
Deposit Account	2,738	0	2,738	4,315
Charities Office Investment Fund	46,756	8,561	55,317	58,564
US Account	2,724	0	2,724	1,713
	<b>57,197</b>	<b>8,561</b>	<b>65,758</b>	<b>64,999</b>

**Note:** The US account has been converted to Sterling at \$1.5697 to the £1. (2010: \$1.5670).

### 7. DEBTORS AND PREPAYMENTS

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

### 8. CREDITORS ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Dec-11 £</b>	<b>Total 31-Dec-10 £</b>
Independent Examiners Fees	561	0	561	540
	<b>561</b>	<b>0</b>	<b>561</b>	<b>540</b>

### 9. TRUSTEES AND OTHER RELATED PARTIES

Other than the reimbursements of expenses incurred whilst acting on behalf of the charity, No other 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.

### 10. 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 annual 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.

### 11. 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.

### 12. 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

### 13. BANK ACCOUNT

The charity has a bank account open in the USA as of 31st December 2010 this account held £1,712.92 (converted as at the December 2010 exchange rate) this has been included as a prior year adjustment.