

## BRITISH SUNDIAL SOCIETY

### LEGAL AND ADMINISTRATIVE INFORMATION

**CHARITY NUMBER** 1032530

**START OF FINANCIAL YEAR** 1st January 2013

**END OF FINANCIAL YEAR** 31st December 2013

#### TRUSTEES AT 31ST DECEMBER 2013

Dr F King - Chairman and Restorations Advisor	B Visick - Webmaster
C Williams - Secretary	C Lusby Taylor - Conference Organiser
J Jones - Membership Secretary	D Brown - Anniversary Coordinator
G Stapleton - Treasurer	

**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** 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 British Sundial Society on the accounts for the year ended 31st December 2013 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 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;
  - 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.

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Dated: 15th April 2014.

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Dated: 15th April 2014.

**BRITISH SUNDIAL SOCIETY  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2013**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2013 £	TOTAL 2012 £
<b>INCOMING RESOURCES</b>					
Voluntary Income	2a	14,077	408	14,485	1,669
Investment Income	2b	286	0	286	501
Incoming Resources from Charitable Activities	2c	36,023	115	36,138	47,039
<b>TOTAL INCOMING RESOURCES</b>		<b>50,386</b>	<b>523</b>	<b>50,909</b>	<b>49,209</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities	3a	34,533	0	34,533	50,525
Administration Costs	3b	3,115	1,003	4,118	3,348
Governance Costs	3c	5,195	0	5,195	561
<b>TOTAL RESOURCES EXPENDED</b>		<b>42,843</b>	<b>1,003</b>	<b>43,846</b>	<b>54,434</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>7,543</b>	<b>-480</b>	<b>7,063</b>	<b>-5,225</b>
Total Funds Brought Forward		67,468	9,139	76,607	81,832
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>75,011</b>	<b>8,659</b>	<b>83,670</b>	<b>76,607</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 2013**

	Notes	Unrestricted Funds £	Restricted Funds £	31-Dec-13 Total £	31-Dec-12 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	58,955	8,659	67,614	60,533
<b>Total Current Assets</b>		<u>58,955</u>	<u>8,659</u>	<u>67,614</u>	<u>60,533</u>
<b>Creditors: amounts falling due within one year</b>	8	579	0	579	561
<b>NET CURRENT ASSETS</b>		58,376	8,659	67,035	59,972
<b>NET ASSETS</b>		<u>75,011</u>	<u>8,659</u>	<u>83,670</u>	<u>76,607</u>
<b>Funds of the Charity</b>					
General Funds		75,011	0	75,011	67,468
Restricted Funds	5	0	8,659	8,659	9,139
<b>Total Funds</b>		<u>75,011</u>	<u>8,659</u>	<u>83,670</u>	<u>76,607</u>

**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 11th April 2014.

Signed .....Dr. F. King. Chairman.

Signed .....G. Stapleton. Treasurer

## BRITISH SUNDIAL SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2013

#### 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 2013

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**BRITISH SUNDIAL SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST DECEMBER 2013**

<b>3. RESOURCES EXPENDED</b>	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2013 £</b>	<b>TOTAL 2012 £</b>
<b>a) Charitable Activities</b>					
Bulletin		8,984		8,984	12,287
Events	4	22,571		22,571	35,187
Publications		727		727	340
Sales		234		234	433
Storage		1,127		1,127	1,058
Subscriptions		78		78	532
Travel		812		812	688
		<b>34,533</b>	<b>0</b>	<b>34,533</b>	<b>50,525</b>

Sales Balance (£): 655

**b) Administration Costs**

Administration	5	1,027	523	1,550	1,210
Banking / Insurance		1,771		1,771	1,074
Library		277		277	160
Miscellaneous		40		40	428
Restorations	5		480	480	476
		<b>3,115</b>	<b>1,003</b>	<b>4,118</b>	<b>3,348</b>

**c) Governance Costs**

Independent Examiners Fees		591		591	561
Professional Fees		4,604		4,604	0
		<b>5,195</b>	<b>0</b>	<b>5,195</b>	<b>561</b>

**4. EVENTS**

	Balance 01-Jan-13 £	Income £	Expenditure £	Balance 31-Dec-13 £
Cheltenham Conference (2012)	2,178	0	0	2,178
Edinburgh Conference (2013)	-2,302	18,123	18,271	-2,450
Greenwich Conference (2014)	0	419	3,780	-3,361
Safari	490	60	350	200
Day Meetings	208	361	170	399
	<b>574</b>	<b>18,963</b>	<b>22,571</b>	<b>-3,034</b>

**5. RESTRICTED FUNDS**

	Balance 01-Jan-13 £	Income £	Expenditure £	Balance 31-Dec-13 £
Andrew Somerville Memorial Fund	7,991	523	1,003	7,511
St Katherine Cree Restoration Fund	1,148	0	0	1,148
	<b>9,139</b>	<b>523</b>	<b>1,003</b>	<b>8,659</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 2013

6. CASH AT BANK AND IN HAND	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-13 £	Total 31-Dec-12 £
Current Account	13,449	0	13,449	3,460
Deposit Account	1	0	1	681
Charities Office Investment Fund	44,917	8,659	53,576	55,804
US Account	588	0	588	588
	<b>58,955</b>	<b>8,659</b>	<b>67,614</b>	<b>60,533</b>

**Note:** The US account was converted to Sterling at \$1.5915 to the £1.

#### 7. DEBTORS AND PREPAYMENTS

There are no Debtors or Payments in Advance at the end of the financial period (2012: £Nil).

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

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-13 £	Total 31-Dec-12 £
Independent Examiners Fees	579	0	579	561
	<b>579</b>	<b>0</b>	<b>579</b>	<b>561</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