

The British Sundial Society

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2019

The British Sundial Society
Contents Page
For the year ended 31 December 2019

Report of the Trustees	1 to 5
Independent Examiner's Report to the Trustees	6
Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16

The British Sundial Society
Report of the Trustees
For the year ended 31 December 2019

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2019. 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 2019

Chair's report

During 2019, our 30th anniversary, the Society again successfully maintained and delivered its ongoing core activities (including the Bulletin, annual conference, and Newbury meeting) and infrastructure (including the website, dial registers, and help and advice service). In addition two of the Society's key published reference works, the historical index of sundial makers and register of fixed dials, saw revised and updated editions published. The Society's finances remain capable of supporting current activities and plans for the foreseeable future.

Members continue their involvement in an ever evolving multitude of individual projects and particular dials: see below for numerous examples thereof that were included in our recent public benefit submission to the Charity Commission.

Increasingly the Society's window on the world is its website. There is no more efficient way to spread the word, or advertisement for the Society, and it is the way most new members find us. It is an enormous educational resource free to all in excess of 10,000 pages. In 2019 visitors to, and page views on, www.sundialsoc.org.uk <<http://www.sundialsoc.org.uk/>> increased by 10 per cent. Our help and advice service is accessed via the website and becoming increasingly popular.

The entirety of Society's activities are conducted on a voluntary basis by members. On behalf of the whole Society the trustees wish to thank all - those in ongoing front or back office roles, the army of recorders, authors, and researchers, plus those that respond to ad hoc requests for advice/assistance - who make the Society what it is. As ever, we are limited to the volunteer resources we have available. If you feel able to help in any way, we would love to hear from you.

Further more detailed information is contained in the annex below.

Jackie Jones, Frank King, Graham Stapleton,
Bill Visick and Chris Williams

ANNEX

Examples of individual projects and dials

Extracts from 2019 public benefit submission:

- Member constructed new sundials in public locations: War memorial, East Stour (Dorset); Interactive sundial, Enleigh (Somerset).
- Member restorations to historic public sundials: Haddenham (Cambridgeshire); Cambridge City centre.
- Research findings on local sundials: City of Bath; Iwade (Kent); Shenstone (Staffordshire); Newquay (Cornwall); Upend (Cambridgeshire); Langham (Essex); Chertsey (Surrey); Geddington (Northamptonshire); Hughenden (Buckinghamshire); multiple locations in Scotland.
- Digital mapping of sundials in the British Isles was continued, enabling members to be Citizen Scientists, reporting extra data for the national database.
- Member media engagement: BBC website, Orla Moore, 17 February; The Daily Telegraph, Nic Brunetti, 18 February; The Daily Mail, David Leafe, 21 February; The Times, Jack Malvern, 28 February; ITV Anglia, Mathew Hudson, 27 February; Radio Cambridgeshire, Thordis Fridriksson, 20 February; talkRadio, Mathew Wright, 28 February; Cambridge Radio, Leigh Chambers, 8 March.

The Bulletin

Four quarterly issues of the Bulletin were published in 2019. The articles ranged from the scholarly to the light-hearted. Following our usual practice, the March issue included the Trustees' Annual Report and the Society's Accounts; the June issue included reports on the annual BSS Conference and the minutes of the Annual General Meeting, both held in April; and the December issue included a report of the annual one-day BSS Meeting in Newbury in September.

The Bulletin team includes John Davis, Frank King, Christine Northeast and Bill Visick, who receive invaluable help from Fiona Vincent who proof-reads every issue. The Team freely calls on other members of the Society when special expertise is required.

The Editorial Team

Other BSS Publications

On a less regular basis, the Society produces many other publications. These days we publish in both print and digital formats and copies of almost all our output are sent to the Deposit Libraries.

With the exception of dial register publications (handled by John Foad) everything else passes through the editorial team. Whilst publication of the Biographical Index was brought to fruition (see below) progress on other projects has been frustratingly slow. The planned revised edition of the BSS Glossary and updated edition of the digital Bulletin archive have encountered unexpected problems - including, amongst others, the compatibility of old files with current software and indexing consistency.

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2019

Clearly the quarterly Bulletin has to take priority, and with the present resources there have been inevitable delays to other projects. If you have editing/publishing software experience and would like to help, we would love to hear from you.

The Editorial Team

The Biographical Index

The Third Edition of The Biographical Index of British Sundial Makers has now been published, the culmination of (the late) Jill Wilson's work over twenty years, and a fitting tribute to her. Editing was completed by Christine Northeast, who also acted as interim keeper of new material for a future Fourth Edition. During 2019, ten new names have emerged (albeit some of them spurious, on 'antique' dials), and useful additional information on ten other makers has been found, mostly by John Davis, and occasionally via queries to the BSS Help and Advice service.

Jill's biographical index records (paper and computer files) have been retrieved from her executors by Chris Williams. These, and 2019's new recordings, are being transferred to Peter Ransom, who has nobly taken on the role of Biographical Indexer.

Christine Northeast

Fixed Dial Registrar

A new issue of the Fixed Dial Register, designed for sale to the general public, was published. Some 4,500 dials in the British Isles are included, with a full description and one large photograph per dial and up to three smaller photos. Coordinates can be copied and pasted directly into mapping apps like Google Maps or Streetmap. The register is in the form of a pdf file, indexed and book-marked by county. It is available in USB-stick and DVD format.

The Register was extended to accommodate additional location and reference fields for decimal Latitude & Longitude, What3Words and Sundial Atlas.

John Foad

Mass Dial Registrar

During 2019, I received twelve queries about mass dials, through the website. Some of these were from members of The Arts Society (formerly NADFASS) and others from the general public. The usual question was 'is it a mass dial?' I encouraged the correspondents to submit good quality photographs, not only the dial itself, but also of its locational context. Some of the reported mass dials were new, some were known to us from previous reports, and the occasional 'dial' was not actually a mass dial - at least one was an Ordnance Survey datum point (showing height above mean sea level). I will be submitting a full article in the Bulletin.

Just over a year ago, I received a large collection of original mass dial records which had been amassed by my predecessor Tony Wood. Many of the Society's mass dial records are stored for us at the Borthwick Institute for Archives, University of York. In October I travelled to York: I was able to examine only a fraction of the BSS records held there but have submitted a full report to the trustees. My thanks to the staff of the Borthwick Institute for their assistance.

My Library report (see below) mentions the visit from Kelley Walker, archaeology student at University of Worcestershire. Her dissertation was on mass dials extant on churches in Worcestershire, and her work has enhanced our knowledge of mass dials in that county. I will place a copy of her dissertation in the Library.

John Wilson

Library

Members will recall that the Bromley House Library has been closed for part of the year in order that a major programme of restoration and improvements could be carried out. I am pleased to report that the Library is once again fully open. A small amount of restoration is still to be done but will only affect the roof over the shops owned by Bromley House and will not affect the library itself. All the books which had been moved to off-site storage (including the BSS Library) were returned to Bromley House in November and all placed in their new homes. Unfortunately, ill-health has prevented me from inspecting the BSS collection. This will be undertaken in the new year.

The only new acquisitions were two small books and a set of sixteen bound volumes of reports that constitute the Fixed Dial Register. Due to the restoration work these temporarily occupy some 80cm of shelf space in my study. I will discuss with Bromley House their incorporation into the BSS space.

Earlier in the year, the BSS Library received a visit from an undergraduate archaeology student - see mass dial report above.

John Wilson

Website

Website usage continues to grow: new and returning visitor numbers have both increased by about 10 per cent year-on-year, as has the number of page views, while average session duration has increased by 17 per cent. The most popular area on the website is the latitude-specific diy BSS Horizontal Sundial; while BRIDOL, the list of designers and makers, How-Do-Sundials-Work and the Bulletin also remain popular. Our experiment with an online discussion forum has not generated significant traffic so we consider the future for this area.

As ever, contributions for the website are always welcome.

Bill Visick

Help and Advice

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2019

2019 has been very busy for the BSS Help and Advice service. We have dealt with 90 enquiries - an increase of 40 per cent on the previous year.

The queries fell into the following categories: where/what to buy (4), dial/pedestal restoration (11), replacement gnomon (4), valuation/selling (3), delineation (8), information about an existing dial (47), and other (13). The 'other' category includes requests for software and information for magazine publishers and TV/film producers.

There were 13 enquiries from overseas: USA (6), Canada (1), Ireland (1), Greece (1), Netherlands (2), and New Zealand (2). Queries from USA and Canada are usually forwarded to NASS for resolution, but this year we answered four of them as they concerned UK sundials.

About 70 per cent of our replies received a response - a thank you or further discussion. Two enquirers have now joined the Society. We have offered suggestions and advice for two very large sundial projects - both on private land - and hope to be able to write about them when they are completed. Two enquiries have resulted in articles for the Bulletin - one concerning a dial that had been liberated from a church in Kent and bought by an unsuspecting buyer on a well-known auction website.

Some queries can be answered relatively easily; others can take a lot of time and involve advice from other members. I am very grateful to all members (far too numerous to mention) who provide their knowledge and assistance.

Sue Manston

Conferences

The 2019 conference was successfully held at Bath. In celebration of the Society's 30th anniversary it included an extended programme of visits. The Saturday afternoon tour of Bath, its sundials, and Kingswood School ('home' to David Brown boy and man!) included the unveiling, by Frank King, of a plaque explaining that the Parade Gardens armillary dial had been restored to commemorate the 30th anniversary of the Society's founding. Sunday morning included private visits to the Pump Room (to see the Tompion clock and dial) and the Roman Bath complex, followed by a further private visit to the Herschel Museum of Astronomy.

The 2020 conference will shortly be held in York, with bookings being taken since September. The 2021 conference will be in Exeter, and a venue has been contracted for.

The core conference team comprises Doug Bateman (lecture programme), Bill Visick (IT), plus Liz and Chris Williams (who, between them, do everything else). The permanent team requires, for each conference, a temporary local member to advise on potential venues and arrange conference outings/visits. Our thanks to David Brown for joining the Bath(2019) team. Thanks also to Kevin Karney for overseeing (in Bill's absence) IT at the Bath conference. Louise Smail has kindly volunteered to join the York(2020), and Martin Jenkins the Exeter(2021), teams.

Volunteers are required for 2022 and beyond. If you would like to help or have ideas for future locations/venues, we would love to hear from you.

The Conference Team

Photographic

The Photographic Competition is a biennial event held at the annual conference and 2019 was a 'between' year. However, in recognition and celebration of the Society's 30th anniversary, a special historical display was arranged. With the help of many members a photograph from each year of the Society's existence was selected and mounted for display. For many of the earlier years photographs were reproduced from the Bulletin but the later years included entries to previous photographic competitions. The display was successful with much enjoyment and interest shown by conference delegates.

The competition resumes in York in 2020 and another entry of quality photographs is anticipated.

David Hawker

Membership

During 2019 twelve new members joined the Society. They are from various parts of the world - Belgium, Ireland, Israel, Netherlands and Switzerland - as well as the UK. They found out about us mainly through the website but also Help and Advice, other members and newspapers (Daily Mail and The Telegraph).

However, slightly more have left. The twenty leavers left for various reasons: six have died, two mentioned old age, two gave no reason and the rest were deleted for non-payment - after a number of reminders. The year end membership, including organisations and other societies, stood at 306.

Since June 2018 I have been sending out renewal letters by email. This has cut the postage bill plus reduced paper and envelopes. More reminders seem to be required as emails tend to be 'ignored' more than a letter in the post! However now the system is fully and properly up and running it is a lot quicker.

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.

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2019

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.

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
David Brown

Secretary	Chris Williams
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Independent examiners	Counterculture Partnership LLP Unit NH.204 E1 Business Studios 7 Whitechapel Road London E1 1DU
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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

.....
Graham Stapleton

The British Sundial Society
Independent Examiners Report to the Trustees
For the year ended 31 December 2019

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2019.

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.

.....
Counterculture Partnership LLP
Unit NH.204
E1 Business Studios
7 Whitechapel Road
London
E1 1DU

25 April 2020

The British Sundial Society
Statement of Financial Activities
For the year ended 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 £	2018 £
Income and endowments from:					
Donations and legacies	2	2,538	-	2,538	1,464
Charitable activities	3	30,303	-	30,303	30,753
Investments	4	324	-	324	257
Total		33,165	-	33,165	32,474
Expenditure on:					
Charitable activities	5/6	(35,709)	(391)	(36,100)	(27,844)
Other expenditure		(4,996)	-	(4,996)	(3,471)
Total		(40,705)	(391)	(41,096)	(31,315)
Net income/expenditure		(7,540)	(391)	(7,931)	1,159
Reconciliation of funds					
Total funds brought forward		85,327	7,537	92,864	91,705
Total funds carried forward		77,787	7,146	84,933	92,864

The British Sundial Society
Statement of Financial Position
As at 31 December 2019

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	11	17,228	17,228
		17,228	17,228
Current assets			
Debtors	12	11,304	4,829
Cash at bank and in hand		61,815	80,181
		73,119	85,010
Creditors: amounts falling due within one year	13	(5,414)	(9,374)
Net current assets		67,705	75,636
Total assets less current liabilities		84,933	92,864
Net assets		84,933	92,864
The funds of the charity			
Restricted income funds	14	7,146	7,537
Unrestricted income funds	14	77,787	85,327
Total funds		84,933	92,864

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Frank King
Trustee

The British Sundial Society
Notes to the Financial Statements
For the year ended 31 December 2019

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 have 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 2019

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

	2019	2018
	£	£
Unrestricted funds		
Donations received	2,380	1,464
Legacies received	158	-
	2,538	1,464

3. Income from charitable activities

	2019	2018
	£	£
Unrestricted funds		
<i>Promoting the Art and Science of Gnomonics</i>		
Conference Auction	-	70
Day Meetings	310	350
Sales	410	787
Subscriptions	9,704	10,939
Events	19,879	18,607
	30,303	30,753
	30,303	30,753

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2019

4. Investment income

	2019	2018
	£	£
Unrestricted funds		
Bank interest receivable	324	257
	<u>324</u>	<u>257</u>

5. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2019	2018
	£	£	£	£
Promoting the Art and Science of Gnomonics				
Direct cost				
Bulletin/Publication	12,164	-	12,164	10,663
Day Meetings	205	-	205	152
Events	22,366	-	22,366	13,741
Postal Sales	69	-	69	25
Subscriptions	-	-	-	34
Travel	150	-	150	561
Somerville Lecture	-	200	200	34
Education	-	191	191	-
	<u>34,954</u>	<u>391</u>	<u>35,345</u>	<u>25,210</u>
Support costs				
Promoting the Art and Science of				
Governance costs				
Accountancy fees	720	-	720	675
Legal fees	35	-	35	1,959
	<u>755</u>	<u>-</u>	<u>755</u>	<u>2,634</u>
	<u>35,709</u>	<u>391</u>	<u>36,100</u>	<u>27,844</u>

6. Costs of charitable activities by activity type

	2019	2018
	£	£
Activities undertaken directly		
Promoting the Art and Science of Gnomonics	36,100	27,844

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2019

7. Analysis of support costs

	2019	2018
	£	£
Governance costs		
Accountancy fees	720	675
Legal fees	35	1,959
	<u>755</u>	<u>2,634</u>

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2019	2018
	£	£
Accountancy fees	720	675
	<u><u>720</u></u>	<u><u>675</u></u>

10. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2018 £
Income and endowments from:			
Donations and legacies	1,464	-	1,464
Charitable activities	30,753	-	30,753
Investments	257	-	257
Total	<u>32,474</u>	<u>-</u>	<u>32,474</u>
Expenditure on:			
Charitable activities	(27,810)	(34)	(27,844)
Other expenditure	(3,471)	-	(3,471)
Total	<u>(31,281)</u>	<u>(34)</u>	<u>(31,315)</u>
Net income/expenditure	<u>1,193</u>	<u>(34)</u>	<u>1,159</u>
Reconciliation of funds			
Total funds brought forward	84,134	7,571	91,705
Total funds carried forward	<u><u>85,327</u></u>	<u><u>7,537</u></u>	<u><u>92,864</u></u>

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2019

11. Tangible fixed assets

	Library
Cost or valuation	£
At 01 January 2019	17,228
At 31 December 2019	<u>17,228</u>
Net book values	
At 31 December 2019	<u>17,228</u>
At 31 December 2018	<u>17,228</u>

12. Debtors

	2019	2018
	£	£
Amounts due within one year:		
Trade debtors	1,190	-
Prepayments and accrued income	10,114	4,829
	<u>11,304</u>	<u>4,829</u>

13. Creditors: amounts falling due within one year

	2019	2018
	£	£
Accruals and deferred income	5,414	9,374
	<u>5,414</u>	<u>9,374</u>

14. Movement in funds

Unrestricted Funds

	Balance at 01/01/2019	Incoming resources	Outgoing resources	Balance at 31/12/2019
	£	£	£	£
<i>General</i>				
General Fund	85,327	33,165	(40,705)	77,787
	<u>85,327</u>	<u>33,165</u>	<u>(40,705)</u>	<u>77,787</u>

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2019

Unrestricted Funds - Previous year

	Balance at 01/01/2018 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2018 £
<i>General</i>				
General Fund	84,134	32,474	(31,281)	85,327
	84,134	32,474	(31,281)	85,327

Purpose of unrestricted Funds

General Fund

The purpose of this fund is for the general running of the charity

Restricted Funds

	Balance at 01/01/2019 £	Outgoing resources £	Balance at 31/12/2019 £
Andrew Somerville Memorial Fund	6,389	(391)	5,998
St Katharine Cree Restoration Fund	1,148	-	1,148
	7,537	(391)	7,146

Restricted Funds - Previous year

	Balance at 01/01/2018 £	Outgoing resources £	Balance at 31/12/2018 £
Andrew Somerville Memorial Fund	6,423	(34)	6,389
St Katharine Cree Restoration Fund	1,148	-	1,148
	7,571	(34)	7,537

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2019

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	67,705	84,933
	17,228	67,705	84,933

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	17,228	75,636	92,864
	17,228	75,636	92,864

The British Sundial Society
Detailed Statement of Financial Activities
For the year ended 31 December 2019

	2019 £	2018 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations and Gift Aid	2,380	1,464
Bequests & Legacies	158	-
	2,538	1,464
Charitable activities		
Conference Auction	-	70
Day Meetings	310	350
Sales	410	787
Subscriptions	9,704	10,939
Events	19,879	18,607
	30,303	30,753
Investments		
Bank interest receivable	324	257
	324	257
Total incoming resources	33,165	32,474
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(35,345)	(25,210)
	(35,345)	(25,210)
Other		
Administration	(126)	(276)
Banking and Insurance	(1,833)	(1,338)
Library	(208)	(208)
Imaging & Archives	(1,180)	-
Storage	(1,649)	(1,649)
	(4,996)	(3,471)
SUPPORT COSTS		
Governance costs		
Governance costs	(755)	(2,634)
	(755)	(2,634)
Total resources expended	(41,096)	(31,315)
Net Expenditure	(7,931)	1,159