

Charity number: 1155688

The British Sundial Society

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2022

The British Sundial Society
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The British Sundial Society
Report of the Trustees
For the year ended 31 December 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2022. 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 2022

Chair's report

TRUSTEES' ANNUAL REPORT 2022

Although the first few months of 2022 were subject to Covid constraints, the Society was able to hold its first regular conference for three years. This took place in York in April 2022 and we were able to hold a full programme of talks and organised a do-it-yourself tour of notable sundials in the city. A conference has been arranged in Exeter for 2023.

We were also able to organise our regular meeting in Newbury in September 2022 and, as in 2021, we held our AGM at this meeting.

Many members of the Society have constructed new sundials in public locations and completed some restoration projects too. Our public benefit is greatly enhanced on a national and global basis by our Website and our Help-and-Advice service which provides guidance on a huge range of sundial-related topics to anyone who asks.

The Society's finances remain capable of supporting current activities and plans for the foreseeable future.

The entirety of the Society's activities is conducted on a voluntary basis by members. We were very sorry to hear of the death, late in 2022, of our Librarian, John Wilson. We are most fortunate that our former Librarian, Nick Orders, has agreed to return to this post. As always, the trustees wish, on behalf of all members, to thank all those who contribute to our continuing success.

More detailed information is annexed below.

Ben Jones, Jackie Jones, Frank King, Graham Stapleton, Bill Visick

Examples of Individual Projects and Dials

Extracts from the 2022 public benefit submission to the Charity Commissioners:

*Research findings on a particular local sundial were shared with its community in: Bolam (Northumberland); Great Yarmouth (Norfolk); multiple locations in Scotland; Stroud (Gloucestershire); Carrog (Clwyd); Westminster (Greater London); Longwood (West Yorkshire); Hawkshead (Cumbria); Abbotsford (Borders); Old Warden (Bedfordshire); Conwy (Clwyd).

*Assistance in identifying an archaeologically-recovered 17th century pocket sundial (Cambridge).

*Talks given to the Solent Astronomical Association (Hampshire) and Christ's Pieces Residents' Association (Cambridgeshire).

*A scheme opened for students of the London City & Guilds stonecarving course to receive specialist advice on design and conservation.

*Creation of a geographical reference line to assist amateur astronomers at Toothill Observatory. (Hampshire).

*Locating old sundial texts and rendering them in language accessible to contemporary readers.

*Pro bono design and advice for a new interactive sundial on Kings Langley Common (Hertfordshire) and three other locations.

*Conservation and restoration advice for sundials at: East Harptree Church (Somerset); Etwall Almshouses (Derbyshire); Faversham Guildhall (Kent).

*Continued operation of a Help & Advice service, reported separately.

*The digital mapping of sundials in the British Isles continued.

The Bulletin

In 2022, the usual four quarterly issues of the Bulletin were published. These included Reports on all the talks at the York conference and the Newbury meeting. The Editorial team now use home-based desktop publishing facilities to produce the Bulletin and continue to contract out the printing and distribution of copies.

The Bulletin Team includes John Davis, Frank King, Christine Northeast and Bill Visick. We are delighted to have appointed Nick Orders as our proof reader. He takes over from Fiona Vincent, who died in 2021.

The Team are most grateful to all members of the Society who supply us with articles and to those whom we call on for expert comment and advice.

The Editorial Team

Fixed-Dial Registrar

The Register continues to grow slowly, with 51 new finds this year, plus very many corrections, updates, and new or improved photographs of existing entries. The newly reported dials include one commemorating the servicemen who died in the Falklands conflict in 1982, a noon gun in a local museum, two stained glass dials (17th and 21st century), a couple of unusual Francis Barker dials, a Scottish vertical by George Fa from 1633, two dials from Madeira, the smallest fixed analemmatic in the UK, and the largest vertical (Piers Nicholson's in Fleet Street). The Register now records 7,781 dials.

John Foad

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2022

Mass Dial Registrar

There were twenty six reports of Mass Dials made in 2022. Most were an email with digital pictures showing the dial and its location on the building.

There were four articles about mass dials in the press this year. These were in The Guardian, Current Archaeology, The Buckinghamshire Archaeological Society Newsletter, and The Church Times. None was written by a BSS member and I only got to speak to one author before the article was written. All produced reports of previously unrecorded dials or really good photographs of previously recorded dials.

In Matthew Champion's book Medieval Graffiti, he mentions the dials at Ratcliffe-on-the-Wreake in Leicestershire and at Worthing in Norfolk. Neither is on the register. I have now photographed the dials at Ratcliffe and Geoffrey Harris has taken some beautiful pictures of the dials at Worthing.

Very interesting 'dial like' graffiti inside the church at Ashwell in Hertfordshire have been photographed but not yet fully recorded.

There has been no progress with getting the paper records held in The Borthwick Institute for Archives into the Mass Dial database. With a bit of luck some progress might be made next year as I hope to quit full-time work.

Ben Jones

Website

The website remains popular although without landmark events such as the Zoom conference there has not been the surge in visitor numbers that we saw in 2021. Discussions are continuing about what sorts of online event might be of interest to both members and non-members and, in particular, how to resource such activities.

As ever, offers of help, contributions and suggestions for new topics for the website are always welcome.

Bill Visick

Conference

As in other years we ran a successful conference, this time in a hotel in York (a different location is chosen every year). A total of 34 attended and we had a series of lectures, and, reinforcing our international appeal, we had speakers from CERN and the USA. Again, as in other years we had exhibits of sundials and projects, a photographic display and book sales. A list was provided giving directions for members to visit a number of sundials by an informal walking tour.

During the year, planning has gone into arranging the next annual conference with the promise of a tour of local sundials.

Doug Bateman

Newbury Meeting

Newbury one-day meetings continue with Sutton Hall, Stockcross, Newbury booked for 2023 on Saturday 23 September. The numbers attending were down in 2022, but the talks were as good as usual. Those who came were very keen to attend and tell us their 'tales'. Look forward to seeing you all in September.

David Pawley

Help and Advice Service

The BSS Help and Advice Service dealt with 105 enquiries in 2022 - roughly the same number as in 2021 but with several requiring considerably more effort.

Queries fell into the following categories: where/what to buy (1), restoration (10), replacement gnomon (1), valuation (1), delineation (8), information about an existing dial (71) and other (13).

There were 36 enquiries from overseas: USA (14), France (10), Ireland (3) and one each from Canada, Germany, Greece, India, New Zealand, Poland, South Africa, Switzerland and Uruguay.

Major efforts included delineation advice for:

*two sundials on chimneys at Etwell almshouses;

*a landowner in New Zealand building a large dial in his declining/reclining field so he can read the time from inside his house (which is on a hill overlooking the field);

*replacement of a dial on a 16th century house in Yorkshire;

*a PhD student in Greece studying the eight dials on the Tower of the Winds in Athens (accurate measurement of the dials has been established using drones and LiDAR);

*a ring dial for a maker of children's wooden toys.

Interesting discoveries included two double horizontal dials, two Francis Barker dials (a horizontal and an equatorial) and six finds from metal detectorists (including three lead dials and part of a Gunter's quadrant).

About 80% of our replies received an acknowledgement - a thank-you or further discussion.

Enquiries have resulted in two new BSS members (one of whom also joined the North American Sundial Society) and four articles and a back cover for the Bulletin.

Sue Manston

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2022

Library

It was with sadness that we learned of the death of John Wilson, who had been the BSS Librarian since 2015. I had held the position for a few years prior to John taking over and now, having retired from full-time work, I have found myself with time to take on the role again, which I very much look forward to.

It is still early days for me, but I recently visited Bromley House subscription library in Nottingham, where the BSS collection of books is kept. I was met and shown around by Anja Thompson-Rohde, Bromley's Collections Manager and was hugely impressed with the renovation work that has been done on the building in the past few years, and the re-siting of the BSS collection of books in a cabinet located in the Standfast Room that has their meridian line running across the floor.

Anja informed me that they are proud to be looking after the BSS collection and are keen to engage with the society further, maybe in terms of a public talk or demonstration. As far as she was aware, there are few (or no!) visitors from the BSS to the library, apart from John's occasional visits. This is a shame: Bromley House is a gem of a place and worth a visit in its own right. To be able to view so many books on sundials is an added bonus! Access to the library is free to BSS members and you can view their entire collection, not just the BSS section, although you won't be able to take any books out.

Please contact me if you would like any further information.

Nick Orders

Biographical Projects

As last year, details of newly discovered makers have been recorded, together with downloaded pictures. In 2022, fourteen submissions were received from Sue Manston (Help and Advice); although not all are new names, pictures add to the information we have.

Peter Ransom

Education

It has been another quiet year, education-wise, with no enquiries since last year.

As before, I have continued to work with one of the members of the sundial commission of the SAF (Société Astronomique de France), in tracking down some old texts and translating them into modern English that he can then get translated into French more easily.

The last two years of the BSS Bulletin (volumes 32 and 33) and the NASS Compendium (volumes 27 and 28) were bound for the BSS Library and sent there in February. I hope to do the next two years in 2024.

In January I used a sundial to establish a North-South line at Toothill Observatory to assist with rapid setting up of portable telescopes, used on open nights. Later in the year, I gave a talk to the Solent Amateur Astronomers on 21 June entitled 'Fun with the Sun: sundials for stargazers'. Vectis Astronomical Society have booked the same talk in April next year. I let them know about the BSS!

Peter Ransom

Photographic

As previewed in last year's annual report, the 2022 Annual Conference at York included a display of photographs that had previously been seen on-line only. The photographs were from the Sundial Design and Restoration Competition that should have been displayed at the postponed Exeter Conference together with photographs from the 2020 Photographic Competition that had also been seen online only.

Twenty-two photographs from the Design Competition were selected for display from a large number available and the ten photographs received for the 2020 competition. They were displayed on three display boards in the Conference room. There were nice comments made about the display and it was well visited.

The Photographic Competition will resume at Exeter in 2023. I would like a really good entry and look forward to receiving lots of photographs.

David Hawker

Sales

This has been a very quiet year for sales with a total of 13. Sales for preceding years were as follows; 2021: 16, 2020: 19, 2019: 28. This shows a dramatic drop over the last four years and it is difficult to see how to improve matters. Sales at both conferences are also limited.

I have a good stock of non-BSS titles on sundials and some other scientific publications that I will try to find time to catalogue before the Exeter Conference. Should anyone have a book they are particularly looking for it might be worthwhile contacting me before searching the Internet.

Elsbeth Hill

Membership

The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2022

During 2022 we had 11 new members; they found us either online via our website or from our Help and Advice service. But, unfortunately we had more leaving - 31. Of these, 6 died, these have been mentioned in Newsletter reports; 4 left due to ill-health and the rest gave no reason. Sometimes not paying their annual subscription and not responding to reminders; I therefore have no idea as to why.

As at December 2022 we had a total of 269 members. This is broken down into 190 in the UK of which 8 receive a free copy; Europe had 43 of which 9 get a free issue; and the rest of the world is 36, 3 are free. These free issues are sent to other organisations and societies with which we often have a reciprocal arrangement.

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)'.

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
(Resigned: 27 May 2022)
Jackie Jones
Graham Stapleton
Bill Visick
Ben Jones
(Appointed: 28 June 2022)

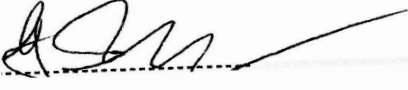
Independent examiner	Andrew M Wells FMAAT Counterculture Partnership LLP Unit 115 Ducie House Ducie Street Manchester M1 2JW
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The British Sundial Society
Report of the Trustees Continued
For the year ended 31 December 2022

Bankers

The Co-operative Bank plc
PO Box 101
1 Balloon Street
Manchester, M60 4EP

Approved by the Board of Trustees and signed on its behalf by

A handwritten signature in black ink, appearing to be 'G. Stapleton', written over a horizontal dashed line.

22 April 2023

Graham Stapleton

The British Sundial Society
Independent Examiners Report to the Trustees
For the year ended 31 December 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

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.



22 April 2023

.....
Andrew M Wells FMAAT
Counterculture Partnership LLP
Unit 115 Ducie House
Ducie Street
Manchester
M1 2JW


The British Sundial Society
Statement of Financial Activities
For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Income and endowments from:					
Donations and legacies	2	1,259	-	1,259	2,292
Charitable activities	3	23,129	-	23,129	10,689
Investments	4	524	-	524	6
Total		24,912	-	24,912	12,987
Expenditure on:					
Charitable activities	5/6	(23,512)	(464)	(23,976)	(11,063)
Other expenditure		(3,857)	-	(3,857)	(3,072)
Total		(27,369)	(464)	(27,833)	(14,135)
Net expenditure		(2,457)	(464)	(2,921)	(1,148)
Reconciliation of funds					
Total funds brought forward		76,155	7,146	83,301	84,449
Total funds carried forward		73,698	6,682	80,380	83,301

The British Sundial Society
Statement of Financial Position
As at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	17,228	17,228
		17,228	17,228
Current assets			
Debtors	12	3,921	11,735
Cash at bank and in hand		60,634	55,564
		64,555	67,299
Creditors: amounts falling due within one year	13	(1,403)	(1,226)
Net current assets		63,152	66,073
Total assets less current liabilities		80,380	83,301
Net assets		80,380	83,301
The funds of the charity			
Restricted income funds	14	6,682	7,146
Unrestricted income funds	14	73,698	76,155
Total funds		80,380	83,301

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



22 April 2023

Graham Stapleton
Trustee

The British Sundial Society
Notes to the Financial Statements
For the year ended 31 December 2022

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 has 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 2022

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

	2022	2021
	£	£
Unrestricted funds		
Donations received	1,259	1,292
Legacies received	-	1,000
	1,259	2,292

3. Income from charitable activities

	2022	2021
	£	£
Unrestricted funds		
<i>Promoting the Art and Science of Gnomonics</i>		
Day Meetings	230	270
Sales	442	596
Subscriptions	9,150	9,823
Events	13,307	-
	23,129	10,689
	23,129	10,689

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2022

4. Investment income

	2022	2021
	£	£
Unrestricted funds		
Bank interest receivable	524	6
	524	6

5. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Promoting the Art and Science of Gnomonics				
Direct cost				
Bulletin/Publication	9,497	-	9,497	9,335
Day Meetings	180	-	180	291
Events	12,943	-	12,943	510
Postal Sales	137	-	137	172
Somerville Lecture	-	464	464	-
	22,757	464	23,221	10,308
Support costs				
Promoting the Art and Science of Gnomonics				
Governance costs				
Accountancy fees	720	-	720	720
Legal fees	35	-	35	35
	755	-	755	755
	23,512	464	23,976	11,063

6. Costs of charitable activities by activity type

	2022	2021
	£	£
Activities undertaken directly		
Promoting the Art and Science of Gnomonics	23,976	11,063

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2022

7. Analysis of support costs

	2022	2021
	£	£
Governance costs		
Accountancy fees	720	720
Legal fees	35	35
	<u>755</u>	<u>755</u>

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Accountancy fees	720	720
	<u><u>720</u></u>	<u><u>720</u></u>

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

11. Tangible fixed assets

	Library
Cost or valuation	£
At 01 January 2022	17,228
At 31 December 2022	<u>17,228</u>
Net book values	
At 31 December 2022	<u>17,228</u>
At 31 December 2021	<u>17,228</u>

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2022

12. Debtors

	2022	2021
	£	£
Amounts due within one year:		
Trade debtors	1,157	1,156
Prepayments and accrued income	2,764	10,579
	<u>3,921</u>	<u>11,735</u>

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,403	1,226
	<u>1,403</u>	<u>1,226</u>

14. Movement in funds

Unrestricted Funds

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
<i>General</i>				
General Fund	76,155	24,912	(27,369)	73,698
	<u>76,155</u>	<u>24,912</u>	<u>(27,369)</u>	<u>73,698</u>

Unrestricted Funds - Previous year

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Balance at 31/12/2021
	£	£	£	£
<i>General</i>				
General Fund	77,303	12,987	(14,135)	76,155
	<u>77,303</u>	<u>12,987</u>	<u>(14,135)</u>	<u>76,155</u>

Purpose of unrestricted Funds

General Fund

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

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2022

Restricted Funds

	Balance at 01/01/2022	Outgoing resources	Balance at 31/12/2022
	£	£	£
Andrew Somerville Memorial Fund	5,998	(464)	5,534
St Katharine Cree Restoration Fund	1,148	-	1,148
	7,146	(464)	6,682

Restricted Funds - Previous year

	Balance at 01/01/2021	Outgoing resources	Balance at 31/12/2021
	£	£	£
Andrew Somerville Memorial Fund	5,998	-	5,998
St Katharine Cree Restoration Fund	1,148	-	1,148
	7,146	-	7,146

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	56,470	73,698
Restricted funds			
Andrew Somerville Memorial Fund	-	5,534	5,534
St Katharine Cree Restoration Fund	-	1,148	1,148
	17,228	63,152	80,380

The British Sundial Society
Notes to the Financial Statements Continued
For the year ended 31 December 2022

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	17,228	58,927	76,155
Restricted funds			
Andrew Somerville Memorial Fund	-	5,998	5,998
St Katharine Cree Restoration Fund	-	1,148	1,148
	17,228	66,073	83,301

The British Sundial Society
Detailed Statement of Financial Activities
For the year ended 31 December 2022

	2022	2021
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations and Gift Aid	1,259	1,292
Bequests & Legacies	-	1,000
	1,259	2,292
Charitable activities		
Day Meetings	230	270
Sales	442	596
Subscriptions	9,150	9,823
Events	13,307	-
	23,129	10,689
Investments		
Bank interest receivable	524	6
	524	6
Total incoming resources	24,912	12,987
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(23,221)	(10,308)
	(23,221)	(10,308)
Other		
Administration	(391)	(83)
Banking and Insurance	(1,087)	(971)
Library	(392)	(240)
Storage	(1,987)	(1,778)
	(3,857)	(3,072)
SUPPORT COSTS		
Governance costs		
Governance costs	(755)	(755)
	(755)	(755)
Total resources expended	(27,833)	(14,135)
Net Expenditure	(2,921)	(1,148)