# THE BRITISH NUMISMATIC SOCIETY

## Balance Sheet as at 31 October 1973

<table>
<thead>
<tr>
<th>1972</th>
<th>1972</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>24</td>
<td>48.26</td>
</tr>
<tr>
<td>141</td>
<td>191.85</td>
</tr>
<tr>
<td>200</td>
<td>200.00</td>
</tr>
<tr>
<td>250</td>
<td>250.00</td>
</tr>
<tr>
<td>167</td>
<td>83.00</td>
</tr>
<tr>
<td>116</td>
<td>167.00</td>
</tr>
<tr>
<td>116</td>
<td>133.00</td>
</tr>
<tr>
<td>51</td>
<td>34.00</td>
</tr>
<tr>
<td>2,000</td>
<td>150.00</td>
</tr>
<tr>
<td>522</td>
<td>10.00</td>
</tr>
<tr>
<td>522</td>
<td>534.64</td>
</tr>
<tr>
<td>2,000</td>
<td>534.64</td>
</tr>
<tr>
<td>2,000</td>
<td>1,617.19</td>
</tr>
<tr>
<td>4,270</td>
<td>2,127.63</td>
</tr>
<tr>
<td>4,270</td>
<td>4,279.46</td>
</tr>
<tr>
<td>925</td>
<td>11.47</td>
</tr>
<tr>
<td>925</td>
<td>976.97</td>
</tr>
<tr>
<td>925</td>
<td>976.97</td>
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<td>925</td>
<td>976.97</td>
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<td>925</td>
<td>976.97</td>
</tr>
<tr>
<td>925</td>
<td>976.97</td>
</tr>
</tbody>
</table>

### Report of the Auditors to the Members of the British Numismatic Society

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit. In our opinion proper books of account have been kept by the Society so far as appears from our examination of those books. We have examined the above Balance Sheet and annexed Expenditure and Income Account which are in agreement with the books of account and no credit has been taken for subscriptions in arrear. In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet gives a true and fair view of the state of the Society's affairs as at the 31 October 1973 and the Expenditure and Income Account gives a true and fair view of the excess of income over expenditure for the year ended on that date.

108 Cannon Street, London, EC4N 6BY
22 April 1974

GILBERTS, HALLETT & EGLINGTON
Chartered Accountants
Auditors
### Expenditure and Income Account for the year ended 31 October 1975

<table>
<thead>
<tr>
<th></th>
<th>EXPENDITURE</th>
<th>INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>1972</strong></td>
<td><strong>£</strong></td>
<td><strong>£</strong></td>
</tr>
<tr>
<td>26</td>
<td>Printing, Postage, and Stationery</td>
<td>54.98</td>
</tr>
<tr>
<td>92</td>
<td>Subscriptions received for 1973</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Entrance Fees</td>
<td></td>
</tr>
<tr>
<td>65</td>
<td>Donations</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Expenses of Meetings, Rent, and Library</td>
<td>33.50</td>
</tr>
<tr>
<td>31</td>
<td>Entrance Fees</td>
<td></td>
</tr>
<tr>
<td>146</td>
<td>Sundry Expenses</td>
<td>155.16</td>
</tr>
<tr>
<td>35</td>
<td>Sale of Publications</td>
<td></td>
</tr>
<tr>
<td><strong>Journal Expenses:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1971 Journal</td>
<td>2,753.40</td>
<td></td>
</tr>
<tr>
<td><em>Less Previous provisions</em></td>
<td>2,520.00</td>
<td></td>
</tr>
<tr>
<td><strong>1972 Journal</strong></td>
<td>3,094.75</td>
<td></td>
</tr>
<tr>
<td>Additional provision for printing and cost of plates less previous provision</td>
<td>1,750.00</td>
<td></td>
</tr>
<tr>
<td><strong>1973 Journal</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provision towards cost</td>
<td>900.00</td>
<td></td>
</tr>
<tr>
<td><strong>£2,261 Less British Academy Grants</strong></td>
<td>200.00</td>
<td></td>
</tr>
<tr>
<td><strong>Less British Academy Grants</strong></td>
<td>2,278.15</td>
<td></td>
</tr>
<tr>
<td>Special Journal Provision</td>
<td>2,127.63</td>
<td></td>
</tr>
<tr>
<td>Sanford Saltus Medal</td>
<td>139.00</td>
<td></td>
</tr>
<tr>
<td>Excess of Income over Expenditure carried to General Purposes Fund</td>
<td>11.47</td>
<td></td>
</tr>
<tr>
<td><strong>£2,546</strong></td>
<td></td>
<td>£4,660.89</td>
</tr>
<tr>
<td><strong>£4,660.89</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
the eleventh century when Ghent and Antwerp, which had no bishops until the counter-reformation, coin as civitates. In the thirteenth century the easy change from burgus to civitas, or burgenses to oppidani or cives, can be observed on innumerable seals. The transition, sometimes as burgenses oppidi or burgenses civitatis, seems progressively easier the nearer to the eastern frontier. It must often have taken place without an imperial charter, yet the pattern is surely that of the civitates imperiales, the Free Cities whose secular rights meant that, almost by definition, they were seldom episcopal sees. The status of a city could be granted, as when in the late thirteenth century aspirant Kings of the Romans describe Duisburg or Boppard as civitas regalis on their coins, or it could be usurped. In the Hanse towns, where organization and discipline is stronger, the burgenses are slower to claim it and it may be significant that when civitas appears at Stralsund it is in STRALESSVNT, as though it denoted the community rather than the location. We have moved far from the position under Charles the Bald, when all the implied republicanism of the tribal civitas had long evaporated and word meant the capital site and, in particular, its walls, a royal possession for the defence of the realm, possibly subinfeudated, but far from free and hardly less dependent than the castrum. The English burh began after this pattern, which formally persists in all monarchies where coinage, once centralized, remains in royal hands—in England, in Castile, at the second attempt in France. The German civitas, grasping at freedom, or its semblance, for great and small, proliferates with the breakdown of the imperial coinage. The English, Spanish, or French mint-towns, despite charters and fueros coin only in obedience.

NOTES

There is a lack of modern general handbooks on seals. Among the older but well illustrated works may be mentioned:
Lecoy de la Marche, Les sceaux, Paris, 1889.
J. Roman, Manuel de sigillographie française, Paris, 1912.