

THE THOMAS HARDY SOCIETY

England & Wales · Charity number 254248

Details

Other names	THE THOMAS HARDY FESTIVAL SOCIETY LIMLETED, THE THOMAS HARDY SOCIETY LIMITED
Status	Registered
Legal form	Charitable company
Company number	00909018
Registered	1968-06-28
Register	View on the Charity Commission register

Contact

Address	Coastland College Kingston Maurward Campus Dorchester Dorset DT2 8PY
Phone	07934253060
Email	info@hardysociety.org
Website	www.hardysociety.org

Activities

Objects: TO ADVANCE FOR THE BENEFIT OF THE PUBLIC EDUCATION IN THE WORKS OF THOMAS HARDY BY PROMOTING IN EVERY PART OF THE WORLD APPRECIATION AND STUDY OF THOSE WORKS.

Activities: The Society's activities are for the advancement, for the benefit of the public, of education in the works of Thomas Hardy.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£40,022	£46,219	-	-
2023-12-31	£30,854	£37,916	-	-
2022-12-31	£40,012	£55,877	-	-
2021-12-31	£17,351	£38,164	-	-
2020-12-31	£39,482	£41,185	-	-

Trustees

Name	Role	Appointed
Mark Chutter	Chair	2020-10-31
ALBAN JOHN O'BRIEN		2022-06-13
Adrienne Victoria Mathias		2026-03-07
Andrew Worth		2017-09-01
David Charles Burnet		2024-09-18
Felicity Jane Burnet		2024-09-18
Giles Keating		2026-01-24
Harry Coutts		2025-01-24
Katherine Mary Kerr		2025-09-13
Lucy Caroline Mary Brown		2023-06-02
Mandy Katheryne Woodgate		2024-11-23
Rebecca Shipp		2020-01-01
Sarah Jane Gregson		2026-01-24
Susan Clarke		

THE THOMAS HARDY SOCIETY

England & Wales - Charity number 254248

Accounts

Company Registration Number - 00909018

The Charity Registration Number is :- 254248

The Thomas Hardy Society

Report and Accounts

31 December 2024

The Thomas Hardy Society

Report and accounts for the year ended 31 December 2024

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The Thomas Hardy Society

Company Registration Number - 00909018

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their Report and Accounts for the year ended 31 December 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Thomas Hardy Society.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 254248.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 9 June 1967 and was last updated 1 July 2021.

The Memorandum and Articles of Association provide that the Society is to be managed by the Council of Management being of a number between 10 and 25 members and may include within that number, representatives from the Dorchester Town Council, the Dorset Council and a "Student Council Member".

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The Thomas Hardy Society

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Trustees' Annual Report for the year ended 31 December 2024

The principal operating address, telephone number, email and web addresses of the charity are:-

Kingston Maurward College
Kingston Maurward, Dorchester
Dorset, DT2 8PY
Telephone 07934 253060

Email Address info@hardysociety.org Web address www.hardysociety.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Mr M D Chutter (Chairperson)
Ms M Woodgate (Secretary)
Ms J A Skelton (Treasurer)
Ms F J Burnet (Membership Secretary)
Mrs S J Clarke (Minutes Secretary)
Mr D C Burnet
Miss R Shipp
Ms L C M Brown
Mr A J O'Brien
Mr A T A Worth

The following persons served as Trustees during the year ended 31 December 2024 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	Appointed	Resigned/Retired
<i>Mr M Chutter</i>		
<i>MS M Woodgate</i>	23/11/2024	
<i>Ms E M E Vause</i>		01/10/2024
<i>Mr A T A Worth</i>		
<i>Dr A C Fincham</i>		01/08/2024
<i>Ms L C M Brown</i>		
<i>Mr D C Burnet</i>		
<i>Ms F J Burnet</i>		
<i>Mr A J O'Brien</i>		
<i>Ms J A Skelton</i>	01/09/2024	
<i>Ms L Kiss</i>		01/02/2024
<i>Mrs S J Clarke</i>		
<i>Miss R Shipp</i>		
<i>Mrs D J Tolfree</i>		

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Trustees' Annual Report for the year ended 31 December 2024

At the Annual General Meeting some trustees must retire. The Memorandum & Articles provide that the President, Vice-President and Honorary Treasurer must retire but can be re-elected and that one third of the above managers must retire (oldest serving first) and can be re-elected. Also that if the retiring managers' places are not filled then these can be deemed as re-elected. The secretary has no fixed term. The council may appoint any member of the Society to fill a vacancy of the Council of Management during the year but any member so appointed remains in office only until the next annual general meeting.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Society was established to advance, for the benefit of the public, education in the works of Thomas Hardy by promoting, in every part of the world, appreciation and study of these works.

The main activities undertaken in relation to those purposes during the year.

The Society is pleased that, during 2024, it was able to hold several study days and lectures relating to William Barnes and Hardy and The Dynasts among others.

In January, all members were invited to mark the annual remembrance of the death of Thomas Hardy in Westminster Abbey. The services includes wreath-laying and poetry reading.

In June the Society held it's annual event to celebrate Thomas Hardy's birthday weekend. Activities held during this event included a parade through Dorchester with wreath-laying at Thomas Hardy's statue and at William Barnes' statue.

In July, the Society held it's biennial International Conference and Festival, including academic lectures, walks, tours and activities, with some bursaries given to participating students.

In December, the Society held it's annual lecture in London and a private tour of Athelhampton House with its connections to Hardy.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

As detailed in the above paragraph, the trust continued to provide study days and workshops for students as well as other events throughout the year. The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The contribution of volunteers during the year.

The day to day running and management of the Thomas Hardy Society depends almost entirely on the voluntary contributions of members of the Council and other members of the Society. The average number of volunteers, including trustees, during the year was 16.

The Thomas Hardy Society

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Trustees' Annual Report for the year ended 31 December 2024

The main achievements and performance of the charity during the year.

The Society is pleased that it held several events throughout the year as well as hosting stage lectures and study days increasing awareness of the life and works of Thomas Hardy.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We are an educational charity and have carried out the events listed in our programme to the benefit of our members and to the wider public, when they have attended.

The degree to which the achievements and performance during the year have benefited wider society.

We have acted as a source of information for general enquiries about Thomas Hardy and as a spearhead to promote his works and to protect his landscape and his heritage.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Recruitment to the Council of Management is from within our membership.

Bankers	Barclays Bank plc, 10 South Street, Dorchester, Dorset, DT1 1BT
Accountants	Purple Business and Personal Accountants, Armitage House, Victor Jackson Avenue, Poundbury, Dorchester, Dorset, DT1 3GY

Financial review

The charity's financial position at the end of the year ended 31 December 2024

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	(6,197)	(7,062)
Unrestricted Revenue Funds available for the general purposes of the charity	6,586	6,622
Endowment Revenue Funds	5,600	11,761
Total Endowment funds	5,600	11,761

The Thomas Hardy Society

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Trustees' Annual Report for the year ended 31 December 2024

Total Funds	12,186	18,383
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Financial review of the position at the reporting date, 31 December 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

There have been no significant changes in fixed assets during the year."

Policies on reserves.

The funds retained by the Society were originally set up to cope with the gradual drain on resources caused by the continuing cost of life members. However, life members no longer receive free copies of the Society Journals and hence are no longer a significant drain on resources. The Society continues to hold these reserves but the current policy is to allow these reserves to diminish, primarily through the funding of educational incentives in secondary schools.

Going Concern

The trustees are confident that the charity has sufficient reserves to fund two years of activities.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

D M Hodges ACCA

Member of Member of Chartered Certified Accountants

Purple Business and Personal Accountants

Armitage House

Victor Jackson Avenue

Poundbury, Dorchester

DT1 3GY

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

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Trustees' Annual Report for the year ended 31 December 2024

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 9 to 30.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102.

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 26 November 25



M Chutter, Chairman
Director and Trustee

The Thomas Hardy Society

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 30 for the year ended 31 December 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

The Thomas Hardy Society

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-


.....

D M Hodges ACCA - Independent Examiner
Member of Chartered Certified Accountants
Purple Business and Personal Accountants
Armitage House
Victor Jackson Avenue
Poundbury, Dorchester
DT1 3GY

This report was signed on 26 Sept 2025

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2024	2023
		£	£	£	£	£
Income & Endowments from:						
Donations & Legacies	A1	282	-	-	282	442
Charitable activities	A2	39,388	-	-	39,388	29,960
Investments	A4	-	-	352	352	452
Total income	A	39,670	-	352	40,022	30,854
Expenditure on:						
Raising funds	B1	22,171	-	-	22,171	16,540
Charitable activities	B2	24,048	-	-	24,048	21,376
Total expenditure	B	46,219	-	-	46,219	37,916
Net income for the year		(6,549)	-	352	(6,197)	(7,062)
Transfers between funds	C	452	-	(452)	-	-
Net income after transfers	A-B-C	(6,097)	-	(100)	(6,197)	(7,062)
Net movement in funds		(6,097)	-	(100)	(6,197)	(7,062)
Reconciliation of funds:-						
Total funds brought forward		6,622	-	11,761	18,383	25,445
Total funds carried forward		525	-	11,661	12,186	18,383

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2024

The Thomas Hardy Society - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Endowment Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	442	-	-	442
Charitable activities	A2	29,960	-	-	29,960
Other trading activities	A3	-	-	-	-
Investments	A4	221	-	231	452
Other	A5	-	-	-	-
Total income	A	30,623	-	231	30,854
Expenditure on:					
Raising funds	B1	16,540	-	-	16,540
Charitable activities	B2	21,376	-	-	21,376
Other	B3	-	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-	-
Other taxation	B3	-	-	-	-
Total expenditure	B	37,916	-	-	37,916
Net gains on investments	B4	-	-	-	-
Net income for the year		(7,293)	-	231	(7,062)
Transfers between funds	C	-	-	-	-
Net income after transfers		(7,293)	-	231	(7,062)
Net movement in funds		(7,293)	-	231	(7,062)
Reconciliation of funds:-					
Total funds brought forward		13,684	-	11,761	25,445
Total funds carried forward		6,391	-	11,992	18,383

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2024

The Thomas Hardy Society - Resources applied in the year ended 31 December 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	(6,197)	(7,062)
Net resources available to fund charitable activities	<u>(6,197)</u>	<u>(7,062)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 30 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	6,622	-	11,761	18,383	25,445
Recognised gains and losses before transfers	<u>(6,549)</u>	<u>-</u>	<u>352</u>	<u>(6,197)</u>	<u>(7,062)</u>
	73	-	12,113	12,186	18,383
(From)/To unrestricted revenue funds	6,513	-	(6,513)	-	-
Closing revenue funds	<u>6,586</u>	<u>-</u>	<u>5,600</u>	<u>12,186</u>	<u>18,383</u>

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	6,586	-	5,600	12,186	18,383

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2024

**The Thomas Hardy Society
Income and Expenditure Account for the year ended 31 December 2024 as required by the Companies Act 2006**

	2024 £	2023 £
Income		
Income from operations	39,670	30,402
Investment income		
Interest receivable	352	452
Gross income in the year before exceptional items	40,022	30,854
Gross income in the year including exceptional items	40,022	30,854
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	24,048	21,376
Fundraising costs	22,171	16,540
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	46,219	37,916
Net income before tax in the financial year	(6,197)	(7,062)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(6,197)	(7,062)
Retained surplus for the financial year	(6,197)	(7,062)
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society - Balance Sheet as at 31 December 2024

	SORP		2024	2023
	Note	Ref	£	£
Fixed assets				
Heritage assets	7	A3	5,900	5,900
Current assets				
Stocks		B1	3,200	6,909
Debtors	10	B2	6	175
Cash at bank and in hand		B4	8,146	11,820
Total current assets			<u>11,352</u>	<u>18,904</u>
Creditors: amounts falling due within one year	11	C1	<u>(5,066)</u>	<u>(6,421)</u>
Net current assets			6,286	12,483
The total net assets of the charity			<u>12,186</u>	<u>18,383</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Endowment funds				
Endowment Revenue Funds	18	D1	5,600	11,761
			5,600	11,761
Restricted funds				
			-	-
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	6,586	6,622
			6,586	6,622
Designated Funds				
Total charity funds			<u>12,186</u>	<u>18,383</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Thomas Hardy Society - Balance Sheet as at 31 December 2024

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

M Chutter

.....
M Chutter, Chairman

Trustee

Approved by the board of trustees on *26th September 25*

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing subscriptions and donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. The Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Income represents the invoiced value of members' subscriptions, life memberships subscriptions, sales of publications, conference receipts, event receipts and journal advertising, and is included in the Statement of Financial Activities on an accruals basis. Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2024

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

The Three Marys painting	No depreciation provided
Office equipment	25 % straight line
Fixtures & fittings	20 % straight line

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2024

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 8.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Heritage assets

All heritage assets are reported at cost.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2024

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Endowment funds are funds donated to the charity, where the funds shall be invested and the charity shall enjoy the benefit of the income from the capital fund, but where restrictions are placed on the use of the capital.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications to the charity's position relating to the financial instruments.

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 16 volunteers who donated approximately 1,300 hours of their time. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2024

7 Heritage assets included in the accounts

	At cost	At valuation	Total of valuation and cost	Total of valuation and cost
	2024	2024	2024	2023
	£	£	£	£
Cost				
At 1 January 2024	5,900	-	5,900	5,900
At 31 December 2024	5,900	-	5,900	5,900
Depreciation				
At 31 December 2024	-	-	-	-
Net book value	5,900	-	5,900	5,900

The Three Marys painting represents a heritage asset as it has a historical quality and is held and maintained principally for its contribution to knowledge and culture.

The painting was once owned by Thomas Hardy and was acquired in 2008 at a cost of £5,000 after a fund (The Thomas Hardy Picture Fund) was set up to enable its acquisition.

The painting is on permanent loan to Max Gate, a former home of Thomas Hardy, on the outskirts of Dorchester, Dorset.

The Thomas Hardy letter to Sir Clifford Albutt represents a heritage asset as it has historical quality and is held and maintained principally for its contribution to knowledge and culture.

The letter was acquired for £1,800, which The Thomas Hardy Society contributed £900: the letter was acquired jointly by The Thomas Hardy Society and The Dorset History Centre.

The letter is displayed at The Dorset History Centre.

8 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Fixtures & fittings	Office equipment	Total
	£	£	£	£
Cost				
At 1 January 2024	-	645	4,027	4,672
At 31 December 2024	-	645	4,027	4,672
Depreciation				
At 1 January 2024	-	645	4,027	4,672
At 31 December 2024	-	645	4,027	4,672
Net book value				
At 31 December 2024	-	-	-	-

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2024

<i>Prior Year</i>	Land and Buildings	Fixtures & fittings	Office equipment	Total
	£	£	£	£
Cost				
01 January 2023	-	645	4,027	4,672
01 January 2024	<u>-</u>	<u>645</u>	<u>4,027</u>	<u>4,672</u>
Depreciation				
01 January 2023	-	645	4,027	4,672
01 January 2024	<u>-</u>	<u>645</u>	<u>4,027</u>	<u>4,672</u>
	-	645	4,027	4,672
Net book value				
01 January 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
01 January 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

9 Stocks & Work in Progress

	2024	2023
	£	£
Stocks before write downs	3,200	6,909
	<u>3,200</u>	<u>6,909</u>

Analysis of the carrying value of stocks and work in progress by activities

<i>Activity</i>	<i>Work in Progress</i>		<i>Stocks</i>	
	2024	2023	2024	2023
	£	£	£	£
Promoting the life and works of Thomas Hardy			3,200	6,909
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 Debtors

	2024	2023
	£	£
Trade debtors	-	27
Prepayments and accrued income	6	6
Other debtors	-	142

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2024

6	175
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11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,137	3,496
Accruals	2,918	2,925
Trade debtors	11	-
	5,066	6,421

12 Loans to trustees included in debtors

There are no loans to trustees included in debtors.

13 Guarantees made by the charity on behalf of trustees

No guarantees have been made by the charity on behalf of trustees.

14 Income and Expenditure account summary

	2024	2023
	£	£
At 1 January 2024	18,383	25,445
Surplus after tax for the year	(6,197)	(7,062)
At 31 December 2024	12,186	18,383

15 Post balance sheet events

There were no post balance sheet events.

16 No related party transactions

There were no transactions with related parties in the year.

17 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2024	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Heritage Assets	900	-	5,000	-	5,900
Current Assets	10,752	-	600	-	11,352
Current Liabilities	(5,066)	-	-	-	(5,066)
	6,586	-	5,600	-	12,186

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2024

At 1 January 2024	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Heritage Assets	-	-	5,900	-	5,900
Current Assets	7,143	-	11,761	-	18,904
Current Liabilities	(6,421)	-	-	-	(6,421)
	<u>722</u>	<u>-</u>	<u>17,661</u>	<u>-</u>	<u>18,383</u>

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 19 £	See Note 20 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	6,622	(6,549)	6,513	6,586
Total unrestricted and designated funds	<u>6,622</u>	<u>(6,549)</u>	<u>6,513</u>	<u>6,586</u>
<i>Endowment funds:-</i>				
Endowment Fixed Asset Funds (Hardy Picture Fund)	5,000	-	-	5,000
Endowment Revenue Fund (Window Appeal Fund)	6,761	352	(6,513)	600
Total endowment funds	<u>11,661</u>	<u>352</u>	<u>(6,513)</u>	<u>5,600</u>
Total charity funds	<u>18,283</u>	<u>(6,197)</u>	<u>-</u>	<u>12,186</u>

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	39,670	(46,219)	-	(6,549)
<i>Endowment funds:-</i>				
Endowment Revenue Fund (Window Appeal Fund)	352	-	-	352
	<u>40,022</u>	<u>(46,219)</u>	<u>-</u>	<u>(6,197)</u>

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2024

20 Details of transfers between funds

The transfers shown in note 18 above are:-

	2024
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	6,513
To/(from) Endowment Revenue Funds	(6,513)
Net transfers	<u><u>-</u></u>

21 The purposes for which the funds are

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Endowment funds:-

Endowment Revenue Fund (Window Appeal Fund) This fund represents the restricted surplus relating to endowment funds arising on the revaluation of the charity's assets.

22 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

23 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Membership subscriptions as donations	282	-	-	282	442
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies A1	282	-	-	282	442

24 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading					
Sale of goods promoting the works of Thomas Hardy	1,083	-	-	1,083	1,509
Lecture and event receipts	3,546	-	-	3,546	8,939
Conference fees and ticket sales	14,470	-	-	14,470	-
Subscriptions	20,289	-	-	20,289	19,512
Total Primary purpose and ancillary trading	39,388	-	-	39,388	29,960

25 Total Income from charitable activities

Current year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading	39,388	-	-	39,388	29,960
Total from charitable activities A2	39,388	-	-	39,388	29,960

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

26 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Bank Interest Receivable	-	-	352	352	452
Total investment income	A4 -	-	352	352	452

All the income in the prior year was unrestricted.

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
Prior Year	221	-	231	452

27 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
Volunteer costs					
Travel and subsistence - volunteers	1,193	-	-	1,193	2,134
Premises Expenses					
Rent payable under operating leases	4,250	-	-	4,250	4,250
Administrative overheads					
Postage	166	-	-	166	560
Stationery and printing	64	-	-	64	477
Information and publications	-	-	-	-	-
Subscriptions to periodicals	583	-	-	583	-
Website fees	10,577	-	-	10,577	4,511
Advertising and marketing	351	-	-	351	1,147
Liability and contents insurance	696	-	-	696	654
Sundry expenses	1,095	-	-	1,095	248
Bursary	420	-	-	420	300
Equipment, repairs, expenses and maintenance	-	-	-	-	-
Eventbrite fees	-	-	-	-	735
Prizes	-	-	-	-	-
Charitable donations	350	-	-	350	400
Bank charges	478	-	-	478	309
Bank charges - erroneous fee refund	-	-	-	-	-

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

As detailed in Note 28	3,825	-	-	3,825	5,651
Support costs before reallocation	24,048	-	-	24,048	21,376
Total support costs - Current Year	24,048	-	-	24,048	21,376

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

The basis of allocation of costs between activities is described under accounting policies

28 Other Expenditure - Governance costs

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Fees paid to the examiner's firm	3,825	-	-	3,825	5,651
Total additional fees included in support costs at Note 27	3,825	-	-	3,825	5,651

All the expenditure in the prior year was unrestricted.

29 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Endowment Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total support costs	B2d	24,048	-	-	24,048	21,376
Total charitable expenditure	B2	24,048	-	-	24,048	21,376

All the expenditure in the prior year was unrestricted.

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

<i>Prior Year</i>		Prior Year	Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Endowment	Total Funds
		Funds	Funds	Funds	
		2023	2023	2023	2023
		£	£	£	£
Total support costs	B2d	21,376	-	-	21,376
Total charitable expenditure	B2	<u>21,376</u>	<u>-</u>	<u>-</u>	<u>21,376</u>

30 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year	Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Endowment	Total Funds	Total Funds
		Funds	Funds	Funds		
		2024	2024	2024	2024	2023
		£	£	£	£	£
Journal expenses		5,125	-	-	5,125	11,223
Events - catering		4,226	-	-	4,226	2,448
Events - entertainment		1,752	-	-	1,752	850
Costs of charity shop selling goods		4,084	-	-	4,084	287
Events - lecture fees		892	-	-	892	550
Events - travel and mileage		3,510	-	-	3,510	-
Events - venue hire		2,409	-	-	2,409	757
Events - other		173	-	-	173	425
Total fundraising costs	B1	<u>22,171</u>	<u>-</u>	<u>-</u>	<u>22,171</u>	<u>16,540</u>

All the expenditure in the prior year was unrestricted.

The Thomas Hardy Society

Activity analysis of Income and expenditure for the for the year ended 31 December 2024

This analysis is classified by activity and not by conventional nominal descriptions.

31 Analysis of income by activity

	SOFA ref	2024 £	2023 -
Activity			
Income from charitable activities			
Promoting the life and works of Thomas Hardy		29,960	39,286
Summary of Total Income, including the items above			
Charitable activities	A2	39,388	29,960
Donations & Legacies	A1	282	442
Investment income	A4	352	452
Total income as shown in the SOFA	A	40,022	30,854
Categories of income			
Income from exchange transactions		40,022	30,854

32 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024 £	2024 £	2024 £	2024 £	2023 £
Membership fees					
Administrative overheads	-	12,485	-	12,485	5,796
Lecture and event fees					
Administrative overheads	-	-	-	-	735

The Thomas Hardy Society

Activity analysis of Income and expenditure for the for the year ended 31 December 2024

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
<i>Conference fees and ticket sales</i>					
Administrative overheads	-	420	-	420	300

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
<i>Other charitable activities</i>					
Administrative overheads	-	1,875	-	1,875	2,510
Professional fees	-	3,825	-	3,825	5,651
Total Other charitable activities	-	5,700	-	5,700	8,161

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Total Membership fees	-	12,485	-	12,485	5,796
Total Lecture and event fees	-	-	-	-	735
Total Conference fees and ticket sales	-	420	-	420	300
Total Other charitable activities	-	5,700	-	5,700	8,161
Total charitable expenditure	-	18,605	-	18,605	14,992

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 29

The Thomas Hardy Society

Activity analysis of Income and expenditure for the for the year ended 31 December 2024

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Membership fees	-	-	1,193	11,292	12,485
Lecture and event fees	-	-	-	-	-
Conference fees and ticket sales	-	-	-	420	420
Other charitable activities	3,825	-	-	1,875	5,700
Grand Total	3,825	-	1,193	13,587	18,605

33 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2024 £	Fundraising activities 2023 £
Direct fundraising costs	22,171	16,540
Indirect fundraising costs:-		
Volunteer costs	1,193	2,134
Premises expenses	4,250	4,250
Administrative overheads	18,605	14,992
Total costs of Fundraising activities	46,219	37,916
<i>Total non charitable expenditure</i>	2024	2023
	£	£
Total costs of Fundraising activities	46,219	37,916
Total non charitable expenditure	46,219	37,916

34 Carrying value of work in progress analysed between activities

	2024 £	2023 £
Promoting the life and works of Thomas Hardy	3,200	6,909

THE THOMAS HARDY SOCIETY

England & Wales - Charity number 254248

Accounts

Company Registration Number - 00909018

The Charity Registration Number is :- 254248

The Thomas Hardy Society

Report and Accounts

31 December 2023

The Thomas Hardy Society

Report and accounts for the year ended 31 December 2023

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The Thomas Hardy Society

Company Registration Number - 00909018

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Thomas Hardy Society.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 254248.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 9 June 1967 and was last updated 1 July 2021.

The Memorandum and Articles of Association provide that the Society is to be managed by the Council of Management being of a number between 10 and 25 members and may include within that number, representatives from each of Dorchester Town Council, West Dorset District Council and Dorset County Council and a "Student Council Member".

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The Thomas Hardy Society

Company Registration Number - 00909018

Trustees' Annual Report for the year ended 31 December 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

Kingston Maurward Agricultural College

Kingston Maurward, Dorchester

Dorset, DT2 8PY

Telephone 07867 666737

Email Address info@hardysociety.org Web address www.hardysociety.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Mr M Chutter (Chairperson)

Ms F Burnet (Membership Secretary)

Mrs D J Tolfree (Publications Officer)

Miss R Shipp

Dr A C Fincham

Mrs S J Clarke

Ms E M E Vause

Mr A T A Worth

The following persons served as Trustees during the year ended 31 December 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	Appointed	Resigned/Retired
<i>Mr M Chutter</i>		
<i>Dr T L Hayes</i>		<i>13/07/2023</i>
<i>Mrs P Withers</i>		<i>13/07/2023</i>
<i>Mrs D J Tolfree</i>		
<i>Miss R Shipp</i>		
<i>Dr A C Fincham</i>		
<i>Mrs S J Clarke</i>		
<i>Mrs H Lange</i>		<i>06/10/2023</i>
<i>Mr M North</i>		<i>06/10/2023</i>
<i>Ms E M E Vause</i>		
<i>Mr A T A Worth</i>		
<i>Mr A H Leah</i>		<i>24/06/2023</i>
<i>Mr R Franklin</i>		<i>31/01/2023</i>
<i>Mrs M Leah</i>		<i>31/01/2023</i>
<i>Ms L C M Brown</i>	<i>06/10/2023</i>	
<i>Mr A J O'Brien</i>	<i>06/10/2023</i>	

The Thomas Hardy Society

Company Registration Number - 00909018

Trustees' Annual Report for the year ended 31 December 2023

At the Annual General Meeting some trustees must retire. The Memorandum & Articles provide that the President, Vice-President and Honorary Treasurer must retire but can be re-elected and that one third of the above managers must retire (oldest serving first) and can be re-elected. Also that if the retiring managers' places are not filled then these can be deemed as re-elected. The secretary has no fixed term. The council may appoint any member of the Society to fill a vacancy of the Council of Management during the year but any member so appointed remains in office only until the next annual general meeting.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Society was established to advance, for the benefit of the public, education in the works of Thomas Hardy by promoting, in every part of the world, appreciation and study of these works.

The main activities undertaken in relation to those purposes during the year.

The Society is pleased that, during 2023, it was able to hold several study days and lectures relating to T. E. Lawrence and Hardy and The Return of the Native among others.

In January, all members were invited to mark the annual remembrance of the death of Thomas Hardy in Westminster Abbey. The services includes wreath-laying and poetry reading.

In June the Society held it's annual Victorian Fair to celebrate Thomas Hardy's birthday weekend. Activities held during this event included a parade through Dorchester with wreath-laying at Thomas Hardy's statue and at William Barnes' statue, traditional craft displays, morris dancing, a pop-up ceillidh and storytelling. There were also talks and tours held at the Keep Military Museum in Dorchester allowing visitors to view the stunning Victorian architecture.

In December, the Society held it's annual lecture in London.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

As detailed in the above paragraph, the trust continued to provide study days and workshops for students as well as other events throughout the year. The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The contribution of volunteers during the year.

The day to day running and management of the Thomas Hardy Society depends almost entirely on the voluntary contributions of members of the Council and other members of the Society. The average number of volunteers, including trustees, during the year was 16.

The Thomas Hardy Society

Company Registration Number - 00909018

Trustees' Annual Report for the year ended 31 December 2023

The main achievements and performance of the charity during the year.

The Society is pleased that it held several events throughout they as well as hosting stage lectures and study days increasing awareness of the life and works of Thomas Hardy.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We are an educational charity and have carried out the events listed in our programme to the benefit of our members and to the wider public, when they have attended.

The degree to which the achievements and performance during the year have benefited wider society.

We have acted as a source of information for general enquiries about Thomas Hardy and as a spearhead to promote his works and to protect his landscape and his heritage.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Recruitment to the Council of Management is from within our membership.

Bankers	Barclays Bank plc, 10 South Street, Dorchester, Dorset, DT1 1BT
Accountants	Purple Business and Personal Accountants, Armitage House, Victor Jackson Avenue, Poundbury, Dorchester, Dorset, DT1 3GY

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	(7,062)	(15,865)
Unrestricted Revenue Funds available for the general purposes of the charity	6,622	13,684
Endowment Revenue Funds	11,761	11,761
Total Endowment funds	11,761	11,761
Total Funds	18,383	25,445

The Thomas Hardy Society

Company Registration Number - 00909018

Trustees' Annual Report for the year ended 31 December 2023

Financial review of the position at the reporting date, 31 December 2023 .

"The trustees consider the financial performance by the charity during the year to have been satisfactory.

There have been no significant changes in fixed assets during the year."

Policies on reserves.

The funds retained by the Society were originally set up to cope with the gradual drain on resources caused by the continuing cost of life members. However, life members no longer receive free copies of the Society Journals and hence are no longer a significant drain on resources. The Society continues to hold these reserves but the current policy is to allow these reserves to diminish, primarily through the funding of educational incentives in secondary schools.

Going Concern

The trustees are confident that the charity has sufficient reserves to fund two years of activities.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

D M Hodges ACCA

Member of Member of Chartered Certified Accountants

Purple Business and Personal Accountants

Armitage House

Victor Jackson Avenue

Poundbury, Dorchester

DT1 3GY

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

The Thomas Hardy Society

Company Registration Number - 00909018

Trustees' Annual Report for the year ended 31 December 2023

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 9 to 30.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019). (The SORP). and in accordance with the Financial Reporting Standard 102.

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 21/9/24



M Chutter, Chairman
Director and Trustee

The Thomas Hardy Society

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 9 to 30 for the year ended 31 December 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

The Thomas Hardy Society

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-


.....

D M Hodges ACCA - Independent Examiner
Member of Chartered Certified Accountants
Purple Business and Personal Accountants
Armitage House
Victor Jackson Avenue
Poundbury, Dorchester
DT1 3GY

This report was signed on 27/9/24.....

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2023	2022
		£	£	£	£	£
Income & Endowments from:						
Donations & Legacies	A1	442	-	-	442	495
Charitable activities	A2	29,960	-	-	29,960	39,286
Investments	A4	-	-	452	452	231
Total income	A	30,402	-	452	30,854	40,012
Expenditure on:						
Raising funds	B1	16,540	-	-	16,540	30,127
Charitable activities	B2	21,376	-	-	21,376	25,750
Total expenditure	B	37,916	-	-	37,916	55,877
Net income for the year		(7,514)	-	452	(7,062)	(15,865)
Transfers between funds	C	452	-	(452)	-	-
Net income after transfers	A-B-C	(7,062)	-	-	(7,062)	(15,865)
Net movement in funds		(7,062)	-	-	(7,062)	(15,865)
Reconciliation of funds:-						
Total funds brought forward		13,684	-	11,761	25,445	41,310
Total funds carried forward		6,622	-	11,761	18,383	25,445

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2023

The Thomas Hardy Society - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Endowment Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:					
Donations & Legacies	A1	495	-	-	495
Charitable activities	A2	39,286	-	-	39,286
Other trading activities	A3	-	-	-	-
Investments	A4	-	-	231	231
Other	A5	-	-	-	-
Total income	A	39,781	-	231	40,012
Expenditure on:					
Raising funds	B1	30,127	-	-	30,127
Charitable activities	B2	25,750	-	-	25,750
Other	B3	-	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-	-
Other taxation	B3	-	-	-	-
Total expenditure	B	55,877	-	-	55,877
Net gains on investments	B4	-	-	-	-
Net income for the year		(16,096)	-	231	(15,865)
Transfers between funds	C	-	-	-	-
Net income after transfers		(16,096)	-	231	(15,865)
Net movement in funds		(16,096)	-	231	(15,865)
Reconciliation of funds:-					
Total funds brought forward		29,549	-	11,761	41,310
Total funds carried forward		13,453	-	11,992	25,445

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2023

The Thomas Hardy Society - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(7,062)	(15,865)
Net resources available to fund charitable activities	<u>(7,062)</u>	<u>(15,865)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 30 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	13,684	-	11,761	25,445	41,310
Recognised gains and losses before transfers	<u>(7,514)</u>	-	<u>452</u>	<u>(7,062)</u>	<u>(15,865)</u>
	6,170	-	12,213	18,383	25,445
(From)/To unrestricted revenue funds	452	-	(452)	-	-
Closing revenue funds	<u>6,622</u>	<u>-</u>	<u>11,761</u>	<u>18,383</u>	<u>25,445</u>

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	6,622	-	11,761	18,383	25,445

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2023

**The Thomas Hardy Society
Income and Expenditure Account for the year ended 31 December 2023 as required by the Companies Act 2006**

	2023	2022
	£	£
Income		
Income from operations	30,402	39,781
Investment income		
Interest receivable	452	231
Gross income in the year before exceptional items	30,854	40,012
Gross income in the year including exceptional items	30,854	40,012
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	21,376	25,750
Fundraising costs	16,540	30,127
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	37,916	55,877
Net income before tax in the financial year	(7,062)	(15,865)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(7,062)	(15,865)
Retained surplus for the financial year	(7,062)	(15,865)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society - Balance Sheet as at 31 December 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets				
Heritage assets	7	A3	5,900	5,900
Current assets				
Stocks		B1	6,909	6,909
Debtors	10	B2	175	316
Cash at bank and in hand		B4	11,820	31,756
Total current assets			<u>18,904</u>	<u>38,981</u>
Creditors: amounts falling due within one year	11	C1	<u>(6,421)</u>	<u>(19,436)</u>
Net current assets			12,483	19,545
The total net assets of the charity			<u>18,383</u>	<u>25,445</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Endowment funds				
Endowment Revenue Funds	18	D1	11,761	11,761
			11,761	11,761
Restricted funds				
			-	-
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	6,622	13,684
			6,622	13,684
Designated Funds				
Total charity funds			<u>18,383</u>	<u>25,445</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Thomas Hardy Society - Balance Sheet as at 31 December 2023

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



.....
M Chutter, Chairman

Trustee

Approved by the board of trustees on 27/01/24

The notes attached on pages 15 to 30 form an integral part of these accounts.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing subscriptions and donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. The Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Income represents the invoiced value of members' subscriptions, life memberships subscriptions, sales of publications, conference receipts, event receipts and journal advertising, and is included in the Statement of Financial Activities on an accruals basis. Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

The Three Marys painting	No depreciation provided
Office equipment	25 % straight line
Fixtures & fittings	20 % straight line

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 8.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Heritage assets

All heritage assets are reported at cost.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Endowment funds are funds donated to the charity, where the funds shall be invested and the charity shall enjoy the benefit of the income from the capital fund, but where restrictions are placed on the use of the capital.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications to the charity's position relating to the financial instruments.

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 16 volunteers who donated approximately 1,300 hours of their time. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

7 Heritage assets included in the accounts

	At cost	At valuation	Total of valuation and cost	Total of valuation and cost
	2023	2023	2023	2022
	£	£	£	£
Cost				
At 1 January 2023	5,900	-	5,900	5,900
At 31 December 2023	5,900	-	5,900	5,900
Depreciation				
At 31 December 2023	-	-	-	-
Net book value	5,900	-	5,900	5,900

The Three Marys painting represents a heritage asset as it has a historical quality and is held and maintained principally for its contribution to knowledge and culture.

The painting was once owned by Thomas Hardy and was acquired in 2008 at a cost of £5,000 after a fund (The Thomas Hardy Picture Fund) was set up to enable its acquisition.

The painting is on permanent loan to Max Gate, a former home of Thomas Hardy, on the outskirts of Dorchester, Dorset.

8 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Fixtures & fittings	Office equipment	Total
	£	£	£	£
Cost				
At 1 January 2023	-	645	4,027	4,672
At 31 December 2023	-	645	4,027	4,672
Depreciation				
At 1 January 2023	-	645	4,027	4,672
At 31 December 2023	-	645	4,027	4,672
Net book value				
At 31 December 2023	-	-	-	-

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

<i>Prior Year</i>	Land and Buildings	Fixtures & fittings	Office equipment	Total
	£	£	£	£
Cost				
01 January 2022	-	645	4,027	4,672
31 December 2022	-	645	4,027	4,672
Depreciation				
01 January 2022	-	645	4,027	4,672
31 December 2022	-	645	4,027	4,672
	-	645	4,027	4,672
Net book value				
31 December 2022	-	-	-	-
31 December 2021	-	-	-	-

9 Stocks & Work in Progress

	2023	2022
	£	£
Stocks before write downs	6,909	6,909
	6,909	6,909

Analysis of the carrying value of stocks and work in progress by activities

<i>Activity</i>	<i>Work in Progress</i>		<i>Stocks</i>	
	2023	2022	2023	2022
	£	£	£	£
Promoting the life and works of Thomas Hardy			6,909	6,909
	-	-	-	-

10 Debtors

	2023	2022
	£	£
Trade debtors	27	-
Prepayments and accrued income	6	316
Other debtors	142	-
	175	316

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

11 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	3,496	5,747
Accruals	2,925	13,689
	<u>6,421</u>	<u>19,436</u>

12 Loans to trustees included in debtors

There are no loans to trustees included in debtors.

13 Guarantees made by the charity on behalf of trustees

No guarantees have been made by the charity on behalf of trustees.

14 Income and Expenditure account summary	2023	2022
	£	£
At 1 January 2023	25,445	41,310
Surplus after tax for the year	(7,062)	(15,865)
At 31 December 2023	<u>18,383</u>	<u>25,445</u>

15 Post balance sheet events

There were no post balance sheet events.

16 No related party transactions

There were no transactions with related parties in the year.

17 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2023	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Heritage Assets	-	-	5,900	-	5,900
Current Assets	7,143	-	11,761	-	18,904
Current Liabilities	(6,421)	-	-	-	(6,421)
	<u>722</u>	<u>-</u>	<u>17,661</u>	<u>-</u>	<u>18,383</u>

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

At 1 January 2023	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Heritage Assets	-	-	5,900	-	5,900
Current Assets	27,220	-	11,761	-	38,981
Current Liabilities	(19,436)	-	-	-	(19,436)
	7,784	-	17,661	-	25,445

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 19 £	See Note 20 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	13,684	(7,514)	452	6,622
Total unrestricted and designated funds	13,684	(7,514)	452	6,622
Endowment funds:-				
Endowment Fixed Asset Funds (Hardy Picture Fund)	5,000	-	-	5,000
Endowment Revenue Fund (Window Appeal Fund)	6,761	452	(452)	6,761
Total endowment funds	11,761	452	(452)	11,761
Total charity funds	25,445	(7,062)	-	18,383

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	30,402	(37,916)	-	(7,514)
Endowment funds:-				
Endowment Revenue Fund (Window Appeal Fund)	452	-	-	452
	30,854	(37,916)	-	(7,062)

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2023

20 Details of transfers between funds

The transfers shown in note 18 above are:-

	2023
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	452
To/(from) Endowment Revenue Funds	(452)
Net transfers	<hr/> <hr/> -

21 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Endowment funds:-

Endowment Revenue Fund (Window Appeal Fund)

This fund represents the restricted surplus relating to endowment funds arising on the revaluation of the charity's assets.

22 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

23 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Membership subscriptions as donations	442	-	-	442	495

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	442	-	-	442	495
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24 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Primary purpose and ancillary trading					
Sale of goods promoting the works of Thomas Hardy	1,509	-	-	1,509	3,265
Lecture and event receipts	8,939	-	-	8,939	13,599
Conference fees and ticket sales	-	-	-	-	3,221
Subscriptions	19,512	-	-	19,512	19,201
Total Primary purpose and ancillary trading	29,960	-	-	29,960	39,286

25 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Total income from charitable trading	29,960	-	-	29,960	39,286
Total from charitable activities	A2	29,960	-	29,960	39,286

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

26 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Bank Interest Receivable	-	-	452	452	231
Total investment income	A4 -	-	452	452	231

All the income in the prior year was unrestricted.

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
Prior Year	-	-	231	231

27 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Volunteer costs					
Travel and subsistence - volunteers	2,134	-	-	2,134	2,726
Premises Expenses					
Rent payable under operating leases	4,250	-	-	4,250	4,250
Administrative overheads					
Postage	560	-	-	560	566
Stationery and printing	477	-	-	477	907
Information and publications	-	-	-	-	70
Subscriptions to periodicals	-	-	-	-	35
Software licences and expenses	4,511	-	-	4,511	4,671
Advertising and marketing	1,147	-	-	1,147	552
Liability and contents insurance	654	-	-	654	633
Sundry expenses	248	-	-	248	1,086
Bursary	300	-	-	300	2,300
Equipment, repairs, expenses and maintenance	-	-	-	-	458
Eventbrite fees	735	-	-	735	-
Prizes	-	-	-	-	30
Charitable donations	400	-	-	400	350
Bank charges	309	-	-	309	398
Bank charges - erroneous fee refund	-	-	-	-	(617)

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

As detailed in Note 28	5,651	-	-	5,651	7,335
Support costs before reallocation	21,376	-	-	21,376	25,750
Total support costs - Current Year	21,376	-	-	21,376	25,750

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

The basis of allocation of costs between activities is described under accounting policies

28 Other Expenditure - Governance costs

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Fees paid to the examiner's firm	5,651	-	-	5,651	7,335
Total additional fees included in support costs at Note 27	5,651	-	-	5,651	7,335

All the expenditure in the prior year was unrestricted.

29 Total Charitable expenditure

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Current Year					
Total support costs	B2d 21,376	-	-	21,376	25,750
Total charitable expenditure	B2 21,376	-	-	21,376	25,750

All the expenditure in the prior year was unrestricted.

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

		Prior Year	Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Endowment	Total Funds
		Funds	Funds	Funds	Total Funds
<i>Prior Year</i>		2022	2022	2022	2022
		£	£	£	£
Total support costs	B2d	25,750	-	-	25,750
Total charitable expenditure	B2	<u>25,750</u>	<u>-</u>	<u>-</u>	<u>25,750</u>

30 Expenditure on raising funds and costs of investment management

		Current year	Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Endowment	Total Funds	Total Funds
		Funds	Funds	Funds	Total Funds	Total Funds
<i>Current Year</i>		2023	2023	2023	2023	2022
		£	£	£	£	£
Journal expenses		11,223	-	-	11,223	12,959
Events - catering		2,448	-	-	2,448	4,997
Events - entertainment		850	-	-	850	1,910
Costs of charity shop selling goods		287	-	-	287	1,653
Events - lecture fees		550	-	-	550	3,664
Events - travel and mileage		-	-	-	-	2,415
Events - venue hire		757	-	-	757	1,720
Events - other		425	-	-	425	809
Total fundraising costs	B1	<u>16,540</u>	<u>-</u>	<u>-</u>	<u>16,540</u>	<u>30,127</u>

All the expenditure in the prior year was unrestricted.

The Thomas Hardy Society

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

This analysis is classsified by activity and not by conventional nominal descriptions.

31 Analysis of income by activity

	SOFA ref	2023 £	2022 -
Activity			
Income from charitable activities			
Promoting the life and works of Thomas Hardy		29,960	39,286
 Summary of Total Income, including the items above			
Charitable activities	A2	29,960	39,286
Donations & Legacies	A1	442	495
Investment income	A4	452	231
Total income as shown in the SOFA	A	30,854	40,012
 Categories of income			
Income from exchange transactions		30,854	40,012

32 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Membership fees					
Administrative overheads	-	5,796	-	5,796	-
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Lecture and event fees					
Administrative overheads	-	735	-	735	-

The Thomas Hardy Society

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Conference fees and ticket sales					
Administrative overheads	-	300	-	300	2,300

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Other charitable activities					
Administrative overheads	-	709	-	709	131
Professional fees	-	5,651	-	5,651	7,335
Total Other charitable activities	-	6,360	-	6,360	7,466

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Total Membership fees	-	5,796	-	5,796	15,984
Total Lecture and event fees	-	735	-	735	-
Total Conference fees and ticket sales	-	300	-	300	2,300
Total Other charitable activities	-	6,360	-	6,360	7,466
Total charitable expenditure	-	13,191	-	13,191	25,750

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 29

The Thomas Hardy Society

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Membership fees	-	-	2,134	3,662	5,796
Lecture and event fees	-	-	-	735	735
Conference fees and ticket sales	-	-	-	300	300
Other charitable activities	5,651	-	-	709	6,360
Grand Total	-	-	2,134	5,406	7,540

33 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2023 £	Fundraising activities 2022 £
Direct fundraising costs	16,540	30,127
Indirect fundraising costs:-		
Volunteer costs	2,134	-
Premises expenses	4,250	-
Administrative overheads	1,801	-
Total costs of Fundraising activities	24,725	30,127
Total non charitable expenditure	2023 £	2022 £
Total costs of Fundraising activities	24,725	30,127
Total non charitable expenditure	24,725	30,127

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 0

34 Carrying value of work in progress analysed between activities

	2023 £	2022 £
Promoting the life and works of Thomas Hardy	6,909	6,909

THE THOMAS HARDY SOCIETY

England & Wales - Charity number 254248

Accounts

Company Registration Number - 00909018

The Charity Registration Number is :- 254248

The Thomas Hardy Society

Report and Accounts

31 December 2022

The Thomas Hardy Society

Report and accounts for the year ended 31 December 2022

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The Thomas Hardy Society

Company Registration Number - 00909018

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Thomas Hardy Society.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 254248.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 9 June 1967 and was last updated 17 July 2021.

The Memorandum and Articles of Association provide that the Society is to be managed by the Council of Management being of a number between 10 and 25 members and may include within that number, representatives from each of Dorchester Town Council, West Dorset District Council and Dorset County Council and a "Student Council Member".

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The Thomas Hardy Society

Company Registration Number - 00909018

Trustees' Annual Report for the year ended 31 December 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

Kingston Maurward Agricultural College
Kingston Maurward, Dorchester
Dorset, DT2 8PY
Telephone 07867 666737

Email Address info@hardysociety.org Web address www.hardysociety.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Mr M Chutter (Chairperson)
Dr T L Hayes (Secretary)
Mrs P Withers (Membership Secretary)
Mrs D J Tolfree (Publications Officer)
Miss R Shipp (Student Representative)
Ms S Meek (Journal Editor)
Dr A C Fincham
Mrs S J Clarke
Mrs H Lange
Mr M North
Ms E M E Vause
Mr A T A Worth
Mr A H Leah
Mr R Franklin
Mrs M Leah
Mrs H Gibson

The following persons served as Trustees during the year ended 31 December 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Mr M Chutter		
Dr T L Hayes		
Mrs P Withers		
Mrs D J Tolfree		
Miss R Shipp		
Ms S Meek		
Dr A C Fincham		
Mrs S J Clarke		
Mrs H Lange		
Mr M North		

The Thomas Hardy Society

Company Registration Number - 00909018

Trustees' Annual Report for the year ended 31 December 2022

Ms E M E Vause

1 November 2022

Mr A T A Worth

Mr A H Leah

Mr R Franklin

Mrs M Leah

Mrs H Gibson

30 July 2022

At the Annual General Meeting some Trustees must retire. The Memorandum & Articles provide that the President, Vice-President and Honorary Treasurer must retire but can be re-elected, co-opted managers can be re-elected and that one third of the above managers must retire (oldest serving first) and can be re-elected. Also that if retiring managers' places are not filled then these can be deemed as being re-elected. The secretary has no fixed term. The council may appoint any member of the Society to fill a vacancy of the Council of Management during the year but any member so appointed remains in office only until the next annual general meeting.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Society was established to advance, for the benefit of the public, education in the works of Thomas Hardy by promoting, in every part of the world, appreciation and study of these works.

The main activities undertaken in relation to those purposes during the year.

The Society is pleased that, during 2022, it held the 25th International Thomas Hardy Festival. The Society was also able to stage lectures and study days.

As recorded during 2021, the Society was bequeathed a number of items for its collection, the most significant of which were:

- 1.) a cello which dates from the 1800s and is likely to have been played by Thomas Hardy's grandfather; and
- 2.) the Fraser Pikes collection. A collection of well preserved material from Canada which includes first editions and excellent secondary material.

Due to the unique nature of donated assets there is not always a readily ascertainable fair value for donations of Heritage Assets and the trustees consider it would not be appropriate use of the charity's resources to obtain such valuation. As a result, some donated Heritage Assets are not recognised in the charity's balance sheet.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

As detailed in the above paragraph, the 25th bi-annual conference was held and the trust continued to provide study days and workshops for students. The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The contribution of volunteers during the year.

The day to day running and management of the Thomas Hardy Society depends almost entirely on the voluntary contributions of members of the Council and other members of the Society. The average number of volunteers, including trustees, during the year was 16.

The Thomas Hardy Society

Company Registration Number - 00909018

Trustees' Annual Report for the year ended 31 December 2022

The main achievements and performance of the charity during the year.

The Society is pleased that it held the 25th International Thomas Hardy Festival. The Society was also able to stage lectures and study days.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We are an educational charity and have carried out the events listed in our programme to the benefit of our members and to the wider public, when they have attended.

The degree to which the achievements and performance during the year have benefited wider society.

We have acted as a source of information for general enquiries about Thomas Hardy and as a spearhead to promote his works and to protect his landscape and his heritage.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Recruitment to the Council of Management is from within our membership.

Bankers	Barclays Bank plc, 10 South Street, Dorchester, Dorset, DT1 1BT
Accountants	Purple Business and Personal Accountants, Armitage House, Victor Jackson Avenue, Poundbury, Dorchester, Dorset, DT1 3GY

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	(15,865)	(17,351)
Unrestricted Revenue Funds available for the general purposes of the charity	13,684	29,549
Endowment Revenue Funds	11,761	11,761
Total Endowment funds	11,761	11,761
Total Funds	25,445	41,310

The Thomas Hardy Society

Company Registration Number - 00909018

Trustees' Annual Report for the year ended 31 December 2022

Financial review of the position at the reporting date, 31 December 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

There have been no significant changes in fixed assets during the year.

Policies on reserves.

The funds retained by the Society were originally set up to cope with the gradual drain on resources caused by the continuing cost of life members. However, life members no longer receive free copies of the Society Journals and hence are no longer a significant drain on resources. The Society continues to hold these reserves but the current policy is to allow these reserves to diminish, primarily through the funding of educational incentives in secondary schools.

Going Concern

The trustees are confident that the charity has sufficient reserves to fund two years of activities.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

D M Hodges ACCA
Member of Chartered Certified Accountants
Purple Business and Personal Accountants
Armitage House
Victor Jackson Avenue
Poundbury, Dorchester
Dorset
DT1 3GY

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently.

The Thomas Hardy Society

Company Registration Number - 00909018

Trustees' Annual Report for the year ended 31 December 2022

- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 9 - 14.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 24th June 2023

M Chutter

M Chutter, Chairman
Director and Trustee

The Thomas Hardy Society

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 31 for the year ended 31 December 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

The Thomas Hardy Society

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-

D Hodges

D M Hodges ACCA - Independent Examiner
Chartered Certified Accountants
Purple Business & Purple Accountants
Armitage House
Victor Jackson Avenue
Poundbury, Dorchester
Dorset
DT1 3GY

This report was signed on *26 June 2023*

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2022	2021
		£	£	£	£	£
Income & Endowments from:						
Donations & Legacies	A1	495	-	-	495	2,416
Charitable activities	A2	39,286	-	-	39,286	35,270
Investments	A4	-	-	231	231	340
Other	A5	-	-	-	-	138
Total income	A	39,781	-	231	40,012	38,164
Expenditure on:						
Raising funds	B1	54,791	-	-	54,791	55,288
Charitable activities	B2	1,086	-	-	1,086	227
Total expenditure	B	55,877	-	-	55,877	55,515
Net income for the year		(16,096)	-	231	(15,865)	(17,351)
Transfers between funds	C	231	-	(231)	-	-
Net income after transfers	A-B-C	(15,865)	-	-	(15,865)	(17,351)
Net movement in funds		(15,865)	-	-	(15,865)	(17,351)
Reconciliation of funds:-	E					
Total funds brought forward		29,549	-	11,761	41,310	58,661
Total funds carried forward		13,684	-	11,761	25,445	41,310

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations.

The notes attached on pages 15 to 31 form an integral part of these accounts.

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2022

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Endowment Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:					
Donations & Legacies	A1	2,416	-	-	2,416
Charitable activities	A2	35,270	-	-	35,270
Other trading activities	A3	-	-	-	-
Investments	A4	340	-	-	340
Other	A5	138	-	-	138
Total income	A	38,164	-	-	38,164
Expenditure on:					
Raising funds	B1	55,288	-	-	55,288
Charitable activities	B2	227	-	-	227
Other	B3	-	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-	-
Other taxation	B3	-	-	-	-
Total expenditure	B	55,515	-	-	55,515
Net gains on investments	B4	-	-	-	-
Net income for the year		(17,351)	-	-	(17,351)
Transfers between funds	C	-	-	-	-
Net income after transfers		(17,351)	-	-	(17,351)
Net movement in funds		(17,351)	-	-	(17,351)
Reconciliation of funds:-	E				
Total funds brought forward		46,900	-	11,761	58,661
Total funds carried forward		29,549	-	11,761	41,310

All activities derive from continuing operations.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 31 form an integral part of these accounts.

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2022

The Thomas Hardy Society - Resources applied in the year ended 31 December 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	(15,865)	(17,351)
Net resources available to fund charitable activities	<u>(15,865)</u>	<u>(17,351)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 31 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	29,549	-	11,761	41,310	58,661
Recognised gains and losses before transfers	(16,096)	-	231	(15,865)	(17,351)
	13,453	-	11,992	25,445	41,310
(From)/To unrestricted revenue funds	231	-	(231)	-	-
Closing revenue funds	<u>13,684</u>	<u>-</u>	<u>11,761</u>	<u>25,445</u>	<u>41,310</u>

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	13,684	-	11,761	25,445	41,310
Total funds	<u>13,684</u>	<u>-</u>	<u>11,761</u>	<u>25,445</u>	<u>41,310</u>

The notes attached on pages 15 to 31 form an integral part of these accounts.

The Thomas Hardy Society - Statement of Financial Activities for the year ended 31 December 2022

**The Thomas Hardy Society
Income and Expenditure Account for the year ended 31 December 2022 as required by the Companies Act 2006**

	2022 £	2021 £
Income		
Income from operations	39,781	37,686
Investment income		
Interest receivable	231	340
Other operating income	-	138
Gross income in the year before exceptional items	<u>40,012</u>	<u>38,164</u>
Gross income in the year including exceptional items	<u>40,012</u>	<u>38,164</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	1,086	227
Fundraising costs	54,791	55,288
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	<u>55,877</u>	<u>55,515</u>
Net income before tax in the financial year	(15,865)	(17,351)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	<u>(15,865)</u>	<u>(17,351)</u>
Retained surplus for the financial year	<u>(15,865)</u>	<u>(17,351)</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 31 form an integral part of these accounts.

The Thomas Hardy Society - Balance Sheet as at 31 December 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets				
Heritage assets	7	A3	5,900	5,900
Current assets				
Stocks		B1	6,909	6,675
Debtors	10	B2	316	1,824
Cash at bank and in hand		B4	31,756	37,909
Total current assets			<u>38,981</u>	<u>46,408</u>
Creditors: amounts falling due within one year	11	C1	<u>(19,436)</u>	<u>(10,998)</u>
Net current assets			19,545	35,410
The total net assets of the charity			<u>25,445</u>	<u>41,310</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Endowment funds				
Endowment Revenue Funds	18	D1	11,761	11,761
			11,761	11,761
Restricted funds				
			-	-
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	13,684	29,549
			13,684	29,549
Designated Funds				
Total charity funds			<u>25,445</u>	<u>41,310</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Thomas Hardy Society - Balance Sheet as at 31 December 2022

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

M Chutter

M Chutter, Chairman

Trustee

Approved by the board of trustees on 24th June 2023

The notes attached on pages 15 to 31 form an integral part of these accounts.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing subscriptions and donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. The Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Income represents the invoiced value of members' subscriptions, life memberships subscriptions, sales of publications, conference receipts, event receipts and journal advertising, and is included in the Statement of Financial Activities on an accruals basis. Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when receivable.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2022

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

The Three Marys painting	No depreciation provided
Office equipment	25 % straight line
Fixtures and fittings	20 % straight line

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2022

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 8.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Heritage assets

All heritage assets are reported at cost.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2022

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Endowment funds are funds donated to the charity, where the funds shall be invested and the charity shall enjoy the benefit of the income from the capital fund, but where restrictions are placed on the use of the capital.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects

of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications to the charity's position relating to the financial instruments.

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 16 volunteers who donated approximately 1,300 hours of their time. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2022

7 Heritage assets included in the accounts

	At cost	At valuation	Total of valuation and cost	Total of valuation and cost
	2022	2022	2022	2021
	£	£	£	£
Cost				
At 1 January 2022	5,900	-	5,900	5,900
At 31 December 2022	5,900	-	5,900	5,900
Depreciation				
At 31 December 2022	-	-	-	-
Net book value	5,900	-	5,900	5,900

The Three Marys painting represents a heritage asset as it has a historical quality and is held and maintained principally for its contribution to knowledge and culture.

The painting was once owned by Thomas Hardy and was acquired in 2008 at a cost of £5,000 after a fund (The Thomas Hardy Picture Fund) was set up to enable its acquisition.

The painting is on permanent loan to Max Gate, a former home of Thomas Hardy, on the outskirts of Dorchester, Dorset.

8 Tangible fixed assets

Current Year	Land and Buildings	Fixtures & fittings	Office equipment	Total
	£	£	£	£
Cost				
At 1 January 2022	-	645	4,027	4,672
At 31 December 2022	-	645	4,027	4,672
Depreciation				
At 1 January 2022	-	645	4,027	4,672
At 31 December 2022	-	645	4,027	4,672
Net book value				
At 31 December 2022	-	-	-	-

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2022

<i>Prior Year</i>	Land and Buildings	Fixtures & fittings	Office equipment	Total
	£	£	£	£
Cost				
01 January 2021	-	645	4,027	4,672
31 December 2021	-	645	4,027	4,672
Depreciation				
01 January 2021	-	645	4,027	4,672
31 December 2021	-	645	4,027	4,672
Net book value				

9 Stocks & Work in Progress	2022	2021
	£	£
Stocks before write downs	6,909	6,675
	6,909	6,675

Analysis of the carrying value of stocks and work in progress by activities

<i>Activity</i>	<i>Work in Progress</i>		<i>Stocks</i>	
	2022	2021	2022	2021
	£	£	£	£
Promoting the life and works of Thomas Hardy	-	-	6,909	6,675
	-	-	6,909	6,675

10 Debtors	2022	2021
	£	£
Trade debtors	-	1,824
Prepayments and accrued income	316	-
	316	1,824

11 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	5,747	4,748
Accruals	13,689	6,250
	19,436	10,998

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2022

12 Loans to trustees included in debtors

There are no loans to trustees included in debtors.

13 Guarantees made by the charity on behalf of trustees

No guarantees have been made by the charity on behalf of trustees.

14 Income and Expenditure account summary

	2022	2021
	£	£
At 1 January 2022	41,310	58,661
Surplus after tax for the year	(15,865)	(17,351)
At 31 December 2022	<u>25,445</u>	<u>41,310</u>

15 Post balance sheet events

There were no post balance sheet events.

16 No related party transactions

There were no transactions with related parties in the year.

17 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2022	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Heritage Assets	-	-	5,900	-	5,900
Current Assets	27,220	-	11,761	-	38,981
Current Liabilities	(19,436)	-	-	-	(19,436)
	<u>7,784</u>	<u>-</u>	<u>17,661</u>	<u>-</u>	<u>25,445</u>
At 1 January 2022	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Heritage Assets	-	-	5,900	-	5,900
Current Assets	34,647	-	11,761	-	46,408
Current Liabilities	(10,998)	-	-	-	(10,998)
	<u>23,649</u>	<u>-</u>	<u>17,661</u>	<u>-</u>	<u>41,310</u>

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2022

18 Change in total funds over the year as shown in Note 17, analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 19 £	See Note 20 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	29,549	(16,096)	231	13,684
Total unrestricted and designated funds	29,549	(16,096)	231	13,684
Endowment funds:-				
Endowment Fixed Asset Funds (Hardy Picture Fund)	5,000	-	-	5,000
Endowment Revenue Fund (Window Appeal Fund)	6,761	231	(231)	6,761
Total endowment funds	11,761	231	(231)	11,761
Total charity funds	41,310	(15,865)	-	25,445

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	39,781	(55,877)	-	(16,096)
Endowment funds:-				
Endowment Revenue Fund (Window Appeal Fund)	231	-	-	231
	40,012	(55,877)	-	(15,865)

20 Details of transfers between funds

The transfers shown in note 18 above are:-

	2022
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	231
To/(from) Endowment Revenue Funds	- 231
Net transfers	-

The Thomas Hardy Society

Notes to the Accounts for the year ended 31 December 2022

21 The purposes for which the funds are

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Endowment funds:-

Endowment Revenue Fund (Window Appeal Fund)

This fund represents the restricted surplus relating to endowment funds arising on the revaluation of the charity's assets.

22 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

23 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Membership subscriptions as donations	495	-	-	495	2,416
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies A1	495	-	-	495	2,416

24 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading					
Sale of goods promoting the works of Thomas Hardy	3,265	-	-	3,265	1,335
Lecture and event receipts	13,599	-	-	13,599	10,857
Conference fees and ticket sales	3,221	-	-	3,221	4,826
Subscriptions	19,201	-	-	19,201	18,252
Total Primary purpose and ancillary trading	39,286	-	-	39,286	35,270

25 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total income from charitable trading	39,286	-	-	39,286	35,270
Total from charitable activities A2	39,286	-	-	39,286	35,270

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

26 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Bank Interest Receivable	-	-	231	231	340
Total investment income	A4 -	-	231	231	340

27 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Sundry other income	-	-	-	-	138
Total other income	A5 -	-	-	-	138

28 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Volunteer costs					
Training and welfare - volunteers	-	-	-	-	228
Travel and subsistence - volunteers	2,726	-	-	2,726	280
Cost of trustees meetings	-	-	-	-	658
Premises Expenses					
Rent payable under operating leases	4,250	-	-	4,250	2,112
Administrative overheads					
Postage	566	-	-	566	2,235
Stationery and printing	907	-	-	907	490
Information and publications	70	-	-	70	-
Subscriptions to periodicals	35	-	-	35	-
Hire of equipment	-	-	-	-	564
Software licences and expenses	4,671	-	-	4,671	3,992
Advertising and marketing	552	-	-	552	395
Liability and contents insurance	633	-	-	633	328
Sundry expenses	1,086	-	-	1,086	227
Bursary	2,300	-	-	2,300	-
Equipment, repairs, expenses and maintenance	458	-	-	458	-
Prizes	30	-	-	30	250

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

Charitable donations	350	-	-	350	3,740
Bank charges	398	-	-	398	275
Bank charges - erroneous fee refund	(617)	-	-	(617)	-
As detailed in Note 29	7,335	-	-	7,335	7,590
Support costs before reallocation	25,750	-	-	25,750	23,364
<i>Less support costs reallocated to specific activities</i>					
To costs of raising funds	(24,664)	-	-	(24,664)	(23,137)
Total support costs - Current Year	1,086	-	-	1,086	227
The basis of allocation of costs between activities is described under accounting policies					(23,137)
All the expenditure in the prior year was unrestricted.					-

The basis of allocation of costs between activities is described under accounting policies

29 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Assurance -Non audit or examination	-	-	-	-	2,200
Fees paid to the examiner's firm	7,335	-	-	7,335	5,390
Total additional fees included in support costs at Note 28	7,335	-	-	7,335	7,590

All the expenditure in the prior year was unrestricted.

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

		Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Endowment Funds 2021 £	Prior Year Total Funds 2021 £	
Total additional fees included in support costs at Note 28		7,590	-	-	7,590	
30 Total Charitable expenditure						
		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<i>Current Year</i>						
Total support costs	B2d	1,086	-	-	1,086	227
Total charitable expenditure	B2	<u>1,086</u>	<u>-</u>	<u>-</u>	<u>1,086</u>	<u>227</u>
All the expenditure in the prior year was unrestricted.						
		Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Endowment Funds 2021 £	Prior Year Total Funds 2021 £	
<i>Prior Year</i>						
Total support costs	B2d	227	-	-	227	
Total charitable expenditure	B2	<u>227</u>	<u>-</u>	<u>-</u>	<u>227</u>	
31 Expenditure on raising funds and costs of investment management						
		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<i>Current Year</i>						
Journal expenses		12,959	-	-	12,959	9,612
Fundraising trading costs		-	-	-	-	3,028
Events - catering		4,997	-	-	4,997	441
Events - entertainment		1,910	-	-	1,910	1,952
Costs of charity shop selling goods		1,653	-	-	1,653	2,138
Events - lecture fees		3,664	-	-	3,664	200
Events - travel and mileage		2,415	-	-	2,415	4,280
Events - venue hire		1,720	-	-	1,720	8,600
Events - other		809	-	-	809	1,900
Reallocated from support costs		24,664	-	-	24,664	23,137

The Thomas Hardy Society

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

Total fundraising costs	B1	<u>54,791</u>	<u>-</u>	<u>-</u>	<u>54,791</u>	<u>55,288</u>
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All the expenditure in the prior year was unrestricted.

The Thomas Hardy Society

Activity analysis of Income and expenditure for the for the year ended 31 December 2022

This analysis is classified by activity and not by conventional nominal descriptions.

32 Analysis of income by activity

	SOFA ref	2022 £	2021 -
Activity			
Income from charitable activities			
Promoting the life and works of Thomas Hardy		39,286	35,270
 Summary of Total Income, including the items above			
Charitable activities	A2	39,286	35,270
Donations & Legacies	A1	495	2,416
Investment income	A4	231	340
Other income	A5	-	138
Total income as shown in the SOFA	A	40,012	38,164
 Categories of income			
Income from exchange transactions		40,012	38,164

33 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Promoting the life and works of Thomas Hardy					
Charitable trading costs	30,127	-	-	30,127	32,151
Volunteer costs	-	2,726	-	2,726	1,166
Premises expenses	-	4,250	-	4,250	2,112
Administrative overheads	-	11,439	-	11,439	12,496
Professional fees	-	7,335	-	7,335	7,590
Total Promoting the life and works of Thomas Hardy	30,127	25,750	-	55,877	55,515

The Thomas Hardy Society

Activity analysis of Income and expenditure for the for the year ended 31 December 2022

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Total charitable expenditure	<u>30,127</u>	<u>25,750</u>	<u>-</u>	<u>55,877</u>	<u>55,515</u>

The basis of allocation of costs between activities is described under accounting policies

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Promoting the life and works of Thomas Hardy	7,335	-	2,726	45,816	55,877
Grand Total	<u>7,335</u>	<u>-</u>	<u>2,726</u>	<u>45,816</u>	<u>55,877</u>

34 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2022	Fundraising activities 2021
	£	£
Direct fundraising costs	30,127	32,151
Indirect fundraising costs:-		
Volunteer costs	2,726	-
Premises expenses	4,250	-
Administrative overheads	1,185	-
Total costs of Fundraising activities	<u>38,288</u>	<u>32,151</u>
<i>Non charity Trading Activity 1</i>	Non charitable trading 2022	Non charitable trading 2021
	£	£
Sundry expenses	1,086	-
Total Non charity Trading Activity 1	<u>1,086</u>	<u>-</u>

The Thomas Hardy Society

Activity analysis of Income and expenditure for the for the year ended 31 December 2022

	2022	2021
	£	£
Total costs of Fundraising activities	38,288	32,151
Total Non charity Trading Activity 1	1,086	-
Total non charitable expenditure	39,374	32,151

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 34

35 Carrying value of work in progress analysed between activities

	2022	2021
	£	£
Promoting the life and works of Thomas Hardy	6,909	6,675
	6,909	6,675

THE THOMAS HARDY SOCIETY

England & Wales - Charity number 254248

Accounts

Company registration number: 00909018

Charity registration number: 254248

The Thomas Hardy Society

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

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Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020.

Objectives and activities

Objects and aims

The Society was established to advance, for the benefit of the public, education in the works of Thomas Hardy by promoting, in every part of the world, appreciation and study of these works.

Objectives, strategies and activities

Due to the outbreak of the Covid-19 pandemic early in the year and the restrictions put in place by the government to slow its spread, many of the planned activities and events for the year had to be cancelled or postponed. The trust was, however, able to successfully hold the following events, physically or virtually: the Trumpet Major Study Day; poetry workshop for year 10 students - a number of which took part in the recording of the literary television programme 'Britain by the Book'; lectures; and a weekend celebration to mark the 150th anniversary of Hardy's visit to North Cornwall.

During the year the trust received, on behalf of 'Ries of Way', a grant of £10,000 from the National lottery and this amount is included in Appeals and Donations received. This grant was forwarded, in full, and the payment is included in Charitable Donations made.

Public benefit

As detailed in above paragraph, the trust's activities for the year were restricted by the outbreak of the Covid-19 pandemic. Despite this the trust continued to provide study days and workshops for students.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The day-to-day running and management of the Thomas Hardy Society depends almost entirely on the voluntary contributions of members of the Council and other members of the society.

Structure, governance and management

Nature of governing document

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Memorandum and Articles of Association of 9th June 1967 have subsequently been amended on 24th July 1993, 1st July 1995 and 17th December 1998.

Recruitment and appointment of trustees

Recruitment of the Council of Management is from within our membership.

During the year Tracey Hayes (secretary) and Dee Tolfree retired, in accordance with the Charities Acticles of Association. Both were willing to stand again and were unanimously re-appointed.

Andrew Hewitt resigned as Student Representative following obtained his PhD. Rebeccas Shipp was appointed in his place.

New appointments are made by the Council of Management on the recommendation of the Chairman and the Secretary.

Trustees' Report

Organisational structure

The Memorandum and Articles of Association provide that the Society is to be managed by the Council of Management being of a number between 10 and 25 members and may include within that number, representatives from each of Dorchester Town Council, West Dorset District Council and Dorset County Council and a 'Student Council Member'.

At the Annual General Meeting some of the Trustees must retire. The Memorandum and Articles provide that the President, Vice-President and Honorary Treasurer must retire but can be re-elected, co-opted managers can be re-elected and that one-third of the above managers must retire (oldest serving first) and can be re-elected. Also that if retiring managers' places are not filled then these can be deemed as being re-elected. The secretary has no fixed term. The council may appoint any member of the Society to fill a vacancy of the Council of Management during the year but any member so appointed remains in office only until the next annual general meeting.

All trustees are also members of the charity.

The Council of Management includes the Trustees as listed in this report together with the following representatives:

- Student representative: Rebecca Shipp
- Dorchester Town Council: David Leaper
- West Dorset District Council: Not elected
- Dorset County Council: Not elected

Trustees' Report

Reference and Administrative Details

Trustees	Dr Anthony Clive Fincham, Chairperson Mr Andrew Herbert Leah, Vice-chairperson Prof Graham John Roberts, Treasurer Doreen Joy Tolfree, Publications officer Patricia Withers, Membership secretary Dr Tracey Louise Hayes, Secretary Dr Faysal Husni Mikdadi, Academic director
Principal Office	66 High West Street Dorchester Dorset DT1 1XA
Registered Office	19 North Square Dorchester Dorset DT1 1JF The charity is incorporated in England and Wales.
Company Registration Number	00909018
Charity Registration Number	254248
Bankers	Barclays Bank Plc 10 South Street Dorchester Dorset DT1 1BT
Independent Examiner	Kennedy Legg Stafford House 10 Prince of Wales Road Dorchester Dorset DT1 1PW

Trustees Responsibilities

The trustees (who are also the directors of The Thomas Hardy Society for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

Trustees' Report

Statement of Trustees' Responsibilities

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 17 July 2021 and signed on its behalf by:

acfincham
.....

Dr Anthony Clive Fincham
Trustee

Independent Examiner's Report to the trustees of The Thomas Hardy Society

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 6 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Thomas Hardy Society (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of The Thomas Hardy Society are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's 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:

1. accounting records were not kept in respect of The Thomas Hardy Society as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Paul S Wellspring

Paul S Wellspring FCCA

Kennedy Legg
Stafford House
10 Prince of Wales Road
Dorchester
Dorset
DT1 1PW

19 July 2021

Statement of Financial Activities for the Year Ended 31 December 2020
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Endowment funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	11,175	-	11,175
Other trading activities	4	27,791	-	27,791
Investment income	5	-	296	296
Other income		220	-	220
Total income		<u>39,186</u>	<u>296</u>	<u>39,482</u>
Expenditure on:				
Raising funds	6	(19,332)	-	(19,332)
Charitable activities	7	(21,585)	-	(21,585)
Other expenditure	8	(268)	-	(268)
Total expenditure		<u>(41,185)</u>	<u>-</u>	<u>(41,185)</u>
Net (expenditure)/income		(1,999)	296	(1,703)
Transfers between funds		296	(296)	-
Net movement in funds		(1,703)	-	(1,703)
Reconciliation of funds				
Total funds brought forward		<u>48,603</u>	<u>11,761</u>	<u>60,364</u>
Total funds carried forward	20	<u><u>46,900</u></u>	<u><u>11,761</u></u>	<u><u>58,661</u></u>

The notes on pages 9 to 21 form an integral part of these financial statements.

Statement of Financial Activities for the Year Ended 31 December 2020
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Endowment funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	675	-	675
Other trading activities	4	31,998	-	31,998
Investment income	5	-	50	50
Other income		357	-	357
Total income		<u>33,030</u>	<u>50</u>	<u>33,080</u>
Expenditure on:				
Raising funds	6	(22,874)	-	(22,874)
Charitable activities	7	(15,343)	-	(15,343)
Other expenditure	8	(542)	-	(542)
Total expenditure		<u>(38,759)</u>	<u>-</u>	<u>(38,759)</u>
Net (expenditure)/income		(5,729)	50	(5,679)
Transfers between funds		50	(50)	-
Net movement in funds		(5,679)	-	(5,679)
Reconciliation of funds				
Total funds brought forward		<u>54,282</u>	<u>11,761</u>	<u>66,043</u>
Total funds carried forward	20	<u>48,603</u>	<u>11,761</u>	<u>60,364</u>
The funds breakdown for 2019 is shown in note 20.				

The notes on pages 9 to 21 form an integral part of these financial statements.

(Registration number: 00909018)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Heritage assets	15	5,900	5,900
Current assets			
Stocks	16	6,675	1,500
Debtors	17	4,845	100
Cash at bank and in hand	18	43,643	54,979
		<u>55,163</u>	<u>56,579</u>
Creditors: Amounts falling due within one year	19	<u>(2,402)</u>	<u>(2,115)</u>
Net current assets		<u>52,761</u>	<u>54,464</u>
Net assets		<u>58,661</u>	<u>60,364</u>
Funds of the charity:			
Endowment funds		11,761	11,761
Unrestricted income funds			
Unrestricted funds		<u>46,900</u>	<u>48,603</u>
Total funds	20	<u>58,661</u>	<u>60,364</u>

For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 6 to 21 were approved by the trustees, and authorised for issue on 17 July 2021 and signed on their behalf by:

acfincham

 Dr Anthony Clive Fincham
 Trustee

The notes on pages 9 to 21 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

19 North Square
Dorchester
Dorset
DT1 1JF

The principal place of business is:

66 High West Street
Dorchester
Dorset
DT1 1XA

These financial statements were authorised for issue by the trustees on 17 July 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The Thomas Hardy 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 notes.

Going concern

The charitable activities are entirely dependent on continuing subscriptions and donations. As a consequence, the going concern basis is dependent on future flow of these uncertain funding streams. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. The Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern, however attention is drawn to note 23 to the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

The notes on pages 9 to 21 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2020

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

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

Notes to the Financial Statements for the Year Ended 31 December 2020

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Heritage assets

Heritage assets are recognised at cost on creation of an irrevocable contractual obligation to purchase.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Heritage assets	nil
Office equipment	25% on the straight line basis
Fixtures and fittings	20% on the straight line basis

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The notes on pages 9 to 21 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2020

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Endowment funds are funds donated to the charity, where the funds shall be invested and the charity shall enjoy the benefits of the income from the capital fund, but where restrictions are placed on the use of the capital.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity unpaid volunteers and this is detailed in the trustees report.

Risks and future assumptions

The charity is a public benefit entity.

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable to be reasonable under the circumstances.

In the opinion of the management and trustees, there is no judgements or key sources of estimation uncertainty that have a significant impact on the financial statements, other than those highlighted below.

Notes to the Financial Statements for the Year Ended 31 December 2020

Accounting for capital grants and fixed asset funds

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objectives of the charity, are credited to fixed asset funds after the donated assets has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing going concern basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset fund to either unrestricted or restricted funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may depart from the applicable FRS102 SORP, such departure is justified on the basis that it is in order to comply with the SORP.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	11,175	11,175
Total for 2020	11,175	11,175
Total for 2019	675	675

The notes on pages 9 to 21 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2020

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	5,893	5,893
Events income;		
Conferences and similar events	823	823
Other events income	2,784	2,784
Membership subscriptions	17,028	17,028
Other income from other trading activities	1,263	1,263
Total for 2020	27,791	27,791
Total for 2019	31,998	31,998

5 Investment income

	Endowment funds Expendable £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	296	296
Total for 2020	296	296
Total for 2019	50	50

The notes on pages 9 to 21 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2020

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Fundraising trading costs;			
Fundraising		12,812	12,812
Other fundraising costs		1,295	1,295
Costs of goods sold		2,383	2,383
Events and conferences		2,842	2,842
Total for 2020		19,332	19,332
Total for 2019		22,874	22,874
			Total costs £

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Staff costs		414	414
Allocated support costs	9	16,298	16,298
Governance costs	9	4,873	4,873
Total for 2020		21,585	21,585
Total for 2019		15,343	15,343
			Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £4,873 (2019 - £7,959) which relate directly to charitable activities. See note 9 for further details.

Notes to the Financial Statements for the Year Ended 31 December 2020

8 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Other resources expended		268	268
Total for 2020		268	268
Total for 2019		542	542

9 Analysis of governance and support costs

Governance costs

		Unrestricted funds General £	Total funds £
Staff costs			
Other staff costs		540	540
Independent examiner fees			
Examination of the financial statements		1,980	1,980
Legal fees		1,675	1,675
Other governance costs		678	678
Total for 2020		4,873	4,873
Total for 2019		7,959	7,959

10 Trustees remuneration and expenses

Of the trustees that held office during the year, two were reimbursed travel expenses totalling £506.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

The notes on pages 9 to 21 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2020

11 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Volunteer costs during the year were:		
Other volunteers expenses	<u>954</u>	<u>1,004</u>

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	<u>1,980</u>	<u>3,226</u>

The notes on pages 9 to 21 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2020

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2020	4,672	4,672
At 31 December 2020	4,672	4,672
Depreciation		
At 1 January 2020	4,672	4,672
At 31 December 2020	4,672	4,672
Net book value		
At 31 December 2020	-	-
At 31 December 2019	-	-

15 Heritage assets

	Art £	Total £
Cost		
At 1 January 2020	5,900	5,900
At 31 December 2020	5,900	5,900
Depreciation		
At 31 December 2020	-	-
Net book value		
At 31 December 2020	5,900	5,900

The notes on pages 9 to 21 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2020

Art

The Three Marys painting represents a heritage asset as it has an historical quality and is held and maintained principally for its contribution to knowledge and culture.

The painting was once owned by Thomas Hardy and was acquired in 2008 at a cost of £5,000 after a fund (The Hardy Picture Fund) was set up to enable its acquisition.

The painting is on permanent loan to Max Gate, a former home of Thomas Hardy on the outskirts of Dorchester, Dorset.

Manuscripts

The Thomas Hardy letter to Sir Clifford Albutt represents a heritage asset as it has historical quality and is held and maintained principally for its contribution to knowledge and culture.

The letter was acquired for £1,800, which The Thomas Hardy Society contributed £900; the letter was acquired jointly by The Thomas Hardy Society and The Dorset History Centre.

The letter is displayed at the Dorset History Centre.

16 Stock

	2020 £	2019 £
Stocks	6,675	1,500

17 Debtors

	2020 £	2019 £
Trade debtors	395	-
Prepayments	4,450	100
	4,845	100

18 Cash and cash equivalents

	2020 £	2019 £
Cash on hand	105	105
Cash at bank	43,538	54,874
	43,643	54,979

The notes on pages 9 to 21 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2020

19 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	145	8
Other creditors	(1)	-
Accruals	2,078	2,107
Deferred income	180	-
	2,402	2,115

20 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted					
General	48,603	39,186	(41,185)	296	46,900
Endowment					
Endowment Fixed Asset Funds (Hardy Picture Fund)	5,000	-	-	-	5,000
Endowment Revenue Fund (Window Appeal Fund)	6,761	296	-	(296)	6,761
Total endowment	11,761	296	-	(296)	11,761
Total funds	60,364	39,482	(41,185)	-	58,661
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted					
General	54,282	33,030	(38,759)	50	48,603
Endowment					
Endowment Fixed Asset Funds (Hardy Picture Fund)	5,000	-	-	-	5,000
Endowment Revenue Fund (Window Appeal Fund)	6,761	50	-	(50)	6,761
Total endowment	11,761	50	-	(50)	11,761
Total funds	66,043	33,080	(38,759)	-	60,364

The notes on pages 9 to 21 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2020

21 Analysis of net assets between funds

	Unrestricted funds		Endowment funds	Total funds at
	General	Designated	Expendable	31 December
	£	£	£	2020 £
Heritage assets	-	900	5,000	5,900
Current assets	55,163	-	-	55,163
Current liabilities	<u>(2,402)</u>	<u>-</u>	<u>-</u>	<u>(2,402)</u>
Total net assets	<u>52,761</u>	<u>900</u>	<u>5,000</u>	<u>58,661</u>

	Unrestricted funds		Endowment funds	Total funds at
	General	Designated	Expendable	31 December
	£	£	£	2019 £
Heritage assets	-	900	5,000	5,900
Current assets	56,579	-	-	56,579
Current liabilities	<u>(2,115)</u>	<u>-</u>	<u>-</u>	<u>(2,115)</u>
Total net assets	<u>54,464</u>	<u>900</u>	<u>5,000</u>	<u>60,364</u>

22 Related party transactions

There were no related party transactions in the year.

23 Non-adjusting events after the financial period

The restrictions imposed by the government to slow the spread of the Covid-19 virus continue to impact upon the charities activities, however the easing on these restrictions is, at the date of approval of these financial statements, underway and the trustees expect to fully resume the planned programme of events as soon as circumstances allow.

Income is expected to be similar to that of 2020 and the charity has sufficient cash reserves to continue in operation for at least the next twelve months.