



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 January 2023 To 31 December 2023

Charity name: The Tolkien Society

Charity registration number: 273809

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The Tolkien Society seeks to educate the public in, and promote research into, the life and works of Professor John Ronald Reuel Tolkien CBE, and in furtherance of these objects has the following aims:</p> <ul style="list-style-type: none">- to afford a means of communication of ideas between scholars and others who have a mutual interest in the life and works of Professor J.R.R. Tolkien CBE;- at suitable times to sponsor and support special projects relating to the life and works of Professor J.R.R. Tolkien CBE;- to publish a journal at regular intervals promoting these objects;- to establish a memorial centre devoted to study, lectures and exhibitions relating to the life and works of Professor J.R.R. Tolkien CBE, preferably in a location associated with him;- to maintain and expand an archive of Tolkien-related material for research purposes
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Membership is available to anyone worldwide on payment of an annual subscription.</p> <ul style="list-style-type: none">- All members receive 6 copies of the Society's newsletter, <i>Amon Hen</i>, and one copy of the journal <i>Mallorn</i>, annually, either as hard copy or electronically.- The Society maintains a website, www.tolkiensociety.org and several social media channels through which it has engagement in the millions- The Society holds an annual general meeting followed by an after-dinner lecture given by a prominent Tolkien scholar.- Annually one or more academic seminars are held which are open to the public, where a series of lectures

		<p>from researchers on a selected Tolkien-related theme are given. The proceedings of these seminars are published and available for sale.</p> <ul style="list-style-type: none"> - A weekend of lectures and other activities is held in Oxford annually, culminating in a visit to Professor J.R.R. Tolkien's grave. The event is open to the public. - Every 7 years a public conference of lectures and other events lasting several days is held. The proceedings of such conferences are later published as a substantial academic publication. - The Society maintains an extensive archive of Tolkien publications, original texts, news clippings, fan ephemera and other scholarly works which is of significant research value. - The Society offers bursaries annually to support Tolkien scholars. It also raises money to supply books to school libraries overseas and to establish a Tolkien Memorial Centre in the UK.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>In 2023 six issues of the newsletter <i>Amon Hen</i> and one of the journal <i>Mallorn</i> were published, and distributed to the membership.</p> <p>As a result of the Covid-19 pandemic all of the society events are now held as hybrid using the Zoom platform. This allows many non-UK members to attend, who could not travel to the UK.</p> <p>The Annual General Meeting was held on 1 April in Edinburgh. An after-dinner lecture was given by Dr Anna Vaninskaya.</p> <p>The annual Oxford weekend took place from 31 August to 3 September. As the 50th Oxonmoot it was extended to include a splendid dinner at Keble College on the preceding evening. There were 357 attendees at St Anne's College, Oxford, and 375 from 35 countries attended online, the greatest number for any event in the history of the society. The programme included interviews with noted Tolkien scholars, 55 papers, a quiz, a masquerade, entertainments, and an art show. The annual visit to the grave of Professor J.R.R. Tolkien CBE to lay wreaths and remember the person whose work inspired the Tolkien Society was made and transmitted live to zoom attendees.</p> <p>One hybrid seminar featuring papers on the theme of <i>Numenor, the Mighty and Frail</i> was held in Leeds. A second seminar held only online was on the subject <i>Tolkien and Religion in the 21st century</i> The Tolkien Reading Day was in March.</p> <p>Membership of the society has remaining steady with members from more than 50 countries world wide.</p> <p>5 Bursaries were awarded, 4 to support presentations at the seminar and Oxonmoot, and one to support research.</p> <p>An online interview with Prof. Nick Groom was hosted on 5.9.23.</p> <p>A large parcel of books by J.R.R. Tolkien was sent to a school in Colson, USA.</p> <p>Peter Roe booklets <i>XXII Tolkien and Diversity</i> and <i>XXIII Translating and Illuminating Tolkien</i> were published.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Tolkien Society's financial position at 31.12.23 was sound, with £369,579 carried forward to 2024. The surplus for the year was £70,162.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The policy of the Tolkien Society on reserves is to ensure that no restricted fund goes materially into deficit and to maintain sufficient unrestricted funds to cover all foreseeable costs for the next two years. The reserve for restricted funds relating to events, such as the Oxford annual conference are used to pay deposits on accommodation and meeting rooms in advance of monies being collected from bookings. As events are now all hybrid, the society has invested in its own equipment to facilitate these events.
Amount of reserves held	Para 1.22	£369,579
Reasons for holding zero reserves	Para 1.22	There were no zero reserves.
Details of fund materially in deficit	Para 1.24	No funds were materially in deficit.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no uncertainties about the Tolkien Society continuing as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		None	
Type of governing document (trust deed, royal charter)	Para 1.25	A constitution adopted on 28/05/1977, as amended by the Annual General Meetings held in April 2002, April 2003, April 2007, April 2010, April 2017, April 2019, and April 2020. An Executive Committee manages the charity in accordance with the constitution	
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	By an association of members who pay an annual subscription.	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Annual election by members of the Tolkien Society at the Annual General Meeting of the Executive Committee. If a Trustee resigns in the course of a year, the Trustees co-opt a new Trustee, who will need to be elected at the following Annual General Meeting.	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Tolkien Society
Other name the charity uses	None

Registered charity number	273809
Charity's principal address	3 Tithe Barn, Merton
	Bicester, Oxfordshire
	OX25 2NF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Shaun Gunner	Chair		Annual General Meeting
2	Ian Lawrence Collier	Secretary	01.01.23-01.04.23	Annual General Meeting
3	Hannah McDonald	Secretary	02.04.23-31.12.23	Annual General Meeting
4	Penelope Anne Haward	Treasurer		Annual General Meeting
5	Niamh-Elizabeth Riordain	Membership Secretary		Annual General Meeting
6	Willian James Sherwood	Education Secretary		Annual General Meeting
7	Daniel Helen	Officer without Portfolio		Annual General Meeting
8	Sarah Rachel Westvik	Officer without Portfolio		Annual General Meeting
9	Hailey Ng	Officer without Portfolio		Annual General Meeting
10	Melissa Bischoff	Officer without Portfolio	02.04.23-31.12.23	Annual General Meeting
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

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Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information


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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Penelope Anne Haward

Position (eg Secretary,
Chair, etc)

Treasurer

Date

31/07/2024

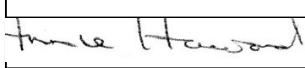
Project Management Dashboard											
Project Overview				Financial Summary				Resource Allocation			
Project Name	Status	Start Date	End Date	Budget	Actual Cost	Variance	ROI	Team Lead	Team Size	Equipment	Materials
Project A	Completed	2023-01-01	2023-03-31	\$100,000	\$95,000	\$5,000	5%	John Doe	5	2	10
Project B	In Progress	2023-04-01	2023-06-30	\$200,000	\$180,000	\$20,000	10%	Jane Smith	8	3	20
Project C	On Hold	2023-07-01	2023-09-30	\$50,000	\$50,000	\$0	0%	Mike Johnson	3	1	5
Project D	Planned	2023-10-01	2023-12-31	\$75,000	\$0	\$75,000	0%	Alice Brown	4	1	8
Project E	Completed	2023-01-15	2023-02-28	\$30,000	\$28,000	\$2,000	7%	Bob White	2	1	3
Project F	In Progress	2023-03-01	2023-05-31	\$120,000	\$110,000	\$10,000	8%	Charlie Green	6	2	12
Project G	On Hold	2023-06-01	2023-08-31	\$40,000	\$40,000	\$0	0%	Diana Prince	2	1	4
Project H	Planned	2023-09-01	2023-11-30	\$60,000	\$0	\$60,000	0%	Eve Black	3	1	6
Project I	Completed	2023-02-01	2023-04-30	\$80,000	\$78,000	\$2,000	2.5%	Frank Blue	4	1	9
Project J	In Progress	2023-05-01	2023-07-31	\$150,000	\$140,000	\$10,000	6.7%	Grace Yellow	7	2	15

Section B

Balance sheet

		Guidance Notes											
			Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £						
			F01	F02	F03	F04	F05						
Fixed assets													
Intangible assets	(Note 15)	B01	22,320	-	-	22,320	22,320						
Tangible assets	(Note 14)	B02	-	4,685	-	4,685	6,552						
Heritage assets	(Note 16)	B03	8,685		-	8,685	7,395						
Investments	(Note 17)	B04	177,548	-	-	177,548	170,398						
Total fixed assets		B05	208,553	4,685	-	213,238	206,665						
Current assets													
Stocks	(Note 18)	B06	326	822	-	1,148	1,469						
Debtors	(Note 19)	B07	8,244		-	8,244	29,193						
Investments	(Note 17.4)	B08	-	-	-	-	-						
Cash at bank and in hand	(Note 24)	B09	96,303	143,472	-	239,775	144,807						
Total current assets		B10	104,873	144,294	-	249,167	175,469						
Creditors: amounts falling due within one year													
	(Note 20)	B11	90,235	2,590	-	92,825	82,580						
Net current assets/(liabilities)		B12	14,638	141,704	-	156,342	92,889						
Total assets less current liabilities													
		B13	223,191	146,389	-	369,580	299,554						
Creditors: amounts falling due after one year													
	(Note 20)	B14	-	-	-	-	-						
Provisions for liabilities		B15	-	-	-	-	-						
Total net assets or liabilities													
		B16	223,191	146,389	-	369,580	299,554						
Funds of the Charity													
Endowment funds	(Note 27)	B17	-			-	-						
Restricted income funds	(Note 27)	B18		146,389		146,389	90,365						
Unrestricted funds		B19	223,191		-	223,191	209,189						
Revaluation reserve		B20				-	-						
Total funds		B21	223,191	146,389	-	369,580	299,554						

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Penelope Anne Haward	9/17/2024

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

1

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

No changes.

Yes*

✓

No*

✓

 * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

No*

✓

 * -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

No*

✓

 * -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as
restated _____

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Memberships subscriptions which gives a member the right to buy services or other	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>

	membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓			
✓	✓	✓						
2.3 EXPENDITURE AND LIABILITIES								
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Deferred income	No material item of deferred income has been included in the accounts.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
2.4 ASSETS								
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓			
✓	✓	✓						
	The depreciation rates and methods used are disclosed in note 9.2.							
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓	✓	✓	Yes	No	N/a
✓	✓	✓						
Yes	No	N/a						

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

✓	✓	✓
---	---	---

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	3,329	-	3,329	2,605
	Gift Aid	5,308	-	-	5,308	3,774
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	124,679	-	-	124,679	117,240
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	129,987	3,329	-	133,316	123,619
Charitable activities:	Oxford Conference	-	146,801	-	146,801	74,707
	JSTOR	1,761	-	-	1,761	1,705
	AGM	1,280	-	-	1,280	1,225
	Other	615	-	-	615	-
	Total	3,656	146,801	-	150,457	77,637
Other trading activities:	Sales of t-shirts, publications etc.	1,756	10,726	-	12,482	10,862
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,756	10,726	-	12,482	10,862
Income from investments:	Interest income	490	-	-	490	154
	Dividend income	7,034	-	-	7,034	4,431
	Rental and leasing income	1,541	-	-	1,541	-
	Other	-	-	-	-	-
	Total	9,065	-	-	9,065	4,585
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		144,464	160,856	-	305,320	216,703

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Restricted income in 2022: donations £2605, Oxford Conference £74707 and trading income £7880

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	1,951	-	-	1,951	1,909	-	-	1,909
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	1,951	-	-	1,951	1,909	-	-	1,909
Expenditure on charitable activities:								
Oxford Conference		134132		134,132	-	64,012	-	64,012
Newsletters and annual journal	59926		-	59,926	47,851	-	-	47,851
Storage	5550		-	5,550	4,827	-	-	4,827
Tolkien Bursary		3015	-	3,015		2,238	-	2,238
Other	29547	1717		31,264	26,823	14		26,837
Total expenditure on charitable activities	95,023	138,864	-	233,887	79,501	66,264	-	145,765
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Cost of trading goods	301	3,579	-	3,880	103	3,499	-	3,602
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	301	3,579	-	3,880	103	3,499	-	3,602
TOTAL EXPENDITURE	97,275	142,443	-	239,718	81,513	69,763	-	151,276

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	Transfer of part of Oxford Conference surplus to following year to pay for reduction in registration fee and gifts for volunteers	2,590	1,340
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		2,590	1,340

Section C

Notes to the accounts

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C

Notes to the accounts

Note 9Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts
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Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	60	58
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Section C	Notes to the accounts	(cont)
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Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	-	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year	Last year
£	£
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£ -	£ -

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£ -	£ -

Please state the accounting policy for any redundancy or termination payments

--	--

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Section C	Notes to the accounts	(cont)
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Note 13 **Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Tolkien Bursaries	-	3,015.00	-	3,015.00
Room hire for Austroriparian Tolkien Society Conference	-	-	1,564.00	1,564.00
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	3,015	1,564	4,579

Please enter “Nil” if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

<p><i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i></p>	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Tolkien Bursaries	-	2,238.00	-	2,238.00
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	2,238	-	2,238

Please enter “Nil” if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C**Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	10,280	10,280
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	10,280	10,280

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL 5 or 6 years	SL 5 or 6 years
** Rate					
At beginning of the year	-	-	-	3,728	3,728
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,868	1,868
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	5,596	5,596

14.3 Net book value

Net book value at the beginning of the year	-	-	-	6,552	6,552
Net book value at the end of the year	-	-	-	4,684	4,684

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C
Notes to the accounts
(cont)
Note 15
Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	22,320	-	22,320
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	22,320	-	22,320

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	22,320	-	22,320
Net book value at the end of the year	-	22,320	-	22,320

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates
Policies for the recognition of any capital development

Copyright of photographs of J.R.R.Tolkien is the asset.
 It is not amortised as it is owned outright.

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
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Note 16 **Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.	<p>The Tolkien Society has an archive of Tolkien-related items including books, fanzines, newspaper clippings, costumes and clothes and other memorabilia. It would not be practical to value the archive due to the amount of material held most of which is of no monetary value. However, in 2021 letters from Prof. J.R.R. Tolkien and Mrs Edith Tolkien to the photographer, Pamela Chandler, were purchased at auction. These are included at cost. In 2022 a further letter was added. Silver coins and a bottle of single malt whisky in a box made from Prof. Tolkien's favourite pine tree were added.</p>	<p>The Tolkien Society has an archive of Tolkien-related items including books, fanzines, newspaper clippings, costumes and clothes and other memorabilia. It would not be practical to value the archive due to the amount of material held most of which is of no monetary value. However, in 2021 letters from Prof. J.R.R. Tolkien and Mrs Edith Tolkien to the photographer, Pamela Chandler, were purchased at auction. These are included at cost. In 2022 a further letter was added.</p>
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.	<p>The Society has a written Acquisitions and Disposals policy. The Archivist is set an annual budget for acquisitions. Any large items are confirmed by the Trustees. The Archives are held in secure conditions at the Surrey Heritage Centre in professional packaging.</p>	<p>The Society has a written Acquisitions and Disposals policy. The Archivist is set an annual budget for acquisitions. Any large items are confirmed by the Trustees. The Archives are held in secure conditions at the Surrey Heritage Centre in professional packaging.</p>

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	7,395	-	-	-	7,395
Additions	-	90	1,200	-	1,290
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	7,395	90	1,200	-	8,685

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

7,395	-	-	-	7,395
7,395	90	1,200	-	8,685

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

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Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

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16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	170,398	-	-	170,398
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	7,150	-	-	7,150
Carrying (fair) value at end of year	-	-	177,548	-	-	177,548

*Please specify additions resulting from acquisitions through business combinations, if any.

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Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:
Analysis of investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:
Analysis of investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	170,398	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

This year	Last year

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

Section C**Notes to the accounts****(cont)****Note 18****Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	645	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	- 279	-	-	-	-
<i>Impaired</i>		-	-	-	-
<i>Closing</i>	366	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	824	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	42	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	782	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	366	782	-	-	-
Total previous year	645	824	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
888	15,857
	13,337
888	-
7,356.0	29,194

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year £	Last year £
-	-
-	-
-	-
-	-
Total -	-

Section C	Notes to the accounts	(cont)
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Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	3,385	1,777	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	89,440	80,940	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	92,825	82,717	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
Membership subscriptions can be paid at any point in the year and last for 12 months. The months relating to the following year are deferred.	Membership subscriptions can be paid at any point in the year and last for 12 months. The months relating to the following year are deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	80,940	69,329
Amounts added in current period	133,179	128,851
Amounts released to income from previous periods	- 124,679	- 117,240
Balance at the end of the reporting period	89,440	80,940

Section C	Notes to the accounts	(cont)
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Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.

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Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C	Notes to the accounts	(cont)
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Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
239,744	144,806
-	-
239,744	144,806

Note 25

Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Section C

Notes to the accounts

(cont)

Note 26

Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Oxonmoot	R	Annual conference held in Oxford	37,269	155,040	- 138,730	- 2,590	-	50,989
Tolkien and the World	R	To collect monies through donations and sales to fund the distribution of books by J R R Tolkien to schools in countries unable to afford them.	20,182	1,562	- 649	-	-	21,095
Tolkien Centre	R	To establish a permanent centre to celebrate the life and work of Professor J R R Tolkien	20,010			40,000	-	60,010
Tolkien Bursary	R	To fund the attendance of Tolkien scholars at academic events or their research.	4,236	2,527	- 3,015	-	-	3,748
Peter Roe Fund	R	To publish collections of academic papers from Society events in memory of a young deceased member.	8,867	1,728	- 50	-	-	10,545
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	208,852	144,464	- 97,275	- 40,000	7,150	223,191
Total Funds			299,416	305,321	- 239,719	- 2,590	7,150	369,578

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Oxonmoot	R	Annual conference held in Oxford	25,437	80,683	- 67,511	- 1,340	-	37,269
Tolkien and the World	R	To collect monies through donations and sales to fund the distribution of books by J R R Tolkien to schools in countries unable to afford them.	19,352	830	-	-	-	20,182
Tolkien Centre	R	To establish a permanent centre to celebrate the life and work of Professor J R R Tolkien	20,010	-	-	-	-	20,010
Tolkien Bursary	R	To fund the attendance of Tolkien scholars at academic events or their research.	3,919	2,555	- 2,238	-	-	4,236
Peter Roe Fund	R	To publish collections of academic papers from Society events in memory of a young deceased member.	7,757	1,124	- 14	-	-	8,867
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	170,052	131,511	- 81,376	-	- 11,197	208,990
Total Funds			246,527	216,703	- 151,139	- 1,340	- 11,197	299,554

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Build up the fund for acquisition of a memorial centre with surplus on unrestricted funds	40000
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

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Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) 0

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Sarah Rachel Westvik	Tolkien Bursary sub-committee	-	-	-	410	410
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

The trustee was awarded a bursary to allow her to attend an academic seminar and deliver a paper. The bursary was spent on travel and accommodation.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) 1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year
There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 January 2023 To

31 December 2023

Charity name: The Tolkien Society

Charity registration number: 273809

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The Tolkien Society seeks to educate the public in, and promote research into, the life and works of Professor John Ronald Reuel Tolkien CBE, and in furtherance of these objects has the following aims:</p> <ul style="list-style-type: none">- to afford a means of communication of ideas between scholars and others who have a mutual interest in the life and works of Professor J.R.R. Tolkien CBE;- at suitable times to sponsor and support special projects relating to the life and works of Professor J.R.R. Tolkien CBE;- to publish a journal at regular intervals promoting these objects;- to establish a memorial centre devoted to study, lectures and exhibitions relating to the life and works of Professor J.R.R. Tolkien CBE, preferably in a location associated with him;- to maintain and expand an archive of Tolkien-related material for research purposes
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Membership is available to anyone worldwide on payment of an annual subscription.</p> <ul style="list-style-type: none">- All members receive 6 copies of the Society's newsletter, <i>Amon Hen</i>, and one copy of the journal <i>Mallorn</i>, annually, either as hard copy or electronically.- The Society maintains a website, www.tolkiensociety.org and several social media channels through which it has engagement in the millions- The Society holds an annual general meeting followed by an after-dinner lecture given by a prominent Tolkien scholar.- Annually one or more academic seminars are held which are open to the public, where a series of lectures

		<p>from researchers on a selected Tolkien-related theme are given. The proceedings of these seminars are published and available for sale.</p> <ul style="list-style-type: none"> - A weekend of lectures and other activities is held in Oxford annually, culminating in a visit to Professor J.R.R. Tolkien's grave. The event is open to the public. - Every 7 years a public conference of lectures and other events lasting several days is held. The proceedings of such conferences are later published as a substantial academic publication. - The Society maintains an extensive archive of Tolkien publications, original texts, news clippings, fan ephemera and other scholarly works which is of significant research value. - The Society offers bursaries annually to support Tolkien scholars. It also raises money to supply books to school libraries overseas and to establish a Tolkien Memorial Centre in the UK.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>In 2023 six issues of the newsletter <i>Amon Hen</i> and one of the journal <i>Mallorn</i> were published, and distributed to the membership.</p> <p>As a result of the Covid-19 pandemic all of the society events are now held as hybrid using the Zoom platform. This allows many non-UK members to attend, who could not travel to the UK.</p> <p>The Annual General Meeting was held on 1 April in Edinburgh. An after-dinner lecture was given by Dr Anna Vaninskaya.</p> <p>The annual Oxford weekend took place from 31 August to 3 September. As the 50th Oxonmoot it was extended to include a splendid dinner at Keble College on the preceding evening. There were 357 attendees at St Anne's College, Oxford, and 375 from 35 countries attended online, the greatest number for any event in the history of the society. The programme included interviews with noted Tolkien scholars, 55 papers, a quiz, a masquerade, entertainments, and an art show. The annual visit to the grave of Professor J.R.R. Tolkien CBE to lay wreaths and remember the person whose work inspired the Tolkien Society was made and transmitted live to zoom attendees.</p> <p>One hybrid seminar featuring papers on the theme of <i>Numenor, the Mighty and Frail</i> was held in Leeds. A second seminar held only online was on the subject <i>Tolkien and Religion in the 21st century</i> The Tolkien Reading Day was in March.</p> <p>Membership of the society has remaining steady with members from more than 50 countries world wide.</p> <p>5 Bursaries were awarded, 4 to support presentations at the seminar and Oxonmoot, and one to support research.</p> <p>An online interview with Prof. Nick Groom was hosted on 5.9.23.</p> <p>A large parcel of books by J.R.R. Tolkien was sent to a school in Colson, USA.</p> <p>Peter Roe booklets <i>XXII Tolkien and Diversity</i> and <i>XXIII Translating and Illuminating Tolkien</i> were published.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Tolkien Society's financial position at 31.12.23 was sound, with £369,579 carried forward to 2024. The surplus for the year was £70,162.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The policy of the Tolkien Society on reserves is to ensure that no restricted fund goes materially into deficit and to maintain sufficient unrestricted funds to cover all foreseeable costs for the next two years. The reserve for restricted funds relating to events, such as the Oxford annual conference are used to pay deposits on accommodation and meeting rooms in advance of monies being collected from bookings. As events are now all hybrid, the society has invested in its own equipment to facilitate these events.
Amount of reserves held	Para 1.22	£369,579
Reasons for holding zero reserves	Para 1.22	There were no zero reserves.
Details of fund materially in deficit	Para 1.24	No funds were materially in deficit.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no uncertainties about the Tolkien Society continuing as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		None	
Type of governing document (trust deed, royal charter)	Para 1.25	A constitution adopted on 28/05/1977, as amended by the Annual General Meetings held in April 2002, April 2003, April 2007, April 2010, April 2017, April 2019, and April 2020. An Executive Committee manages the charity in accordance with the constitution	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	By an association of members who pay an annual subscription.	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Annual election by members of the Tolkien Society at the Annual General Meeting of the Executive Committee. If a Trustee resigns in the course of a year, the Trustees co-opt a new Trustee, who will need to be elected at the following Annual General Meeting.	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	The Tolkien Society
Other name the charity uses	None

Registered charity number	273809
Charity's principal address	3 Tithe Barn, Merton
	Bicester, Oxfordshire
	OX25 2NF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Shaun Gunner	Chair		Annual General Meeting
2	Ian Lawrence Collier	Secretary	01.01.23-01.04.23	Annual General Meeting
3	Hannah McDonald	Secretary	02.04.23-31.12.23	Annual General Meeting
4	Penelope Anne Haward	Treasurer		Annual General Meeting
5	Niamh-Elizabeth Riordain	Membership Secretary		Annual General Meeting
6	Willian James Sherwood	Education Secretary		Annual General Meeting
7	Daniel Helen	Officer without Portfolio		Annual General Meeting
8	Sarah Rachel Westvik	Officer without Portfolio		Annual General Meeting
9	Hailey Ng	Officer without Portfolio		Annual General Meeting
10	Melissa Bischoff	Officer without Portfolio	02.04.23-31.12.23	Annual General Meeting
11				
12				
13				
14				
15				
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18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

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Declarations

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)		
Full name(s)	Penelope Anne Haward	
Position (eg Secretary, Chair, etc)	Treasurer	
Date		