

Charity Registration Number : 273809

THE TOLKIEN SOCIETY

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024

THE TOLKIEN SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Shaun Gunner (Chair)
	Daniel Helen
	Dr Hannah McDonald
	Hailey Ng (resigned 13th April 2024)
	Jeremy Scott Edmonds (appointed 3rd October 2024)
	Melissa Bischoff (resigned 13th April 2024)
	Neil Sheppard Anderson (appointed 3rd October 2024)
	Niamh-Elizabeth Riordain
	Penelope Anne Haward
	Sarah Rachel Westvik
	William James Sherwood
Charity Number	273809
Registered Office	3 Tithe Barn
	Merton
	Bicester
	OX25 2NF
Bankers	Charities Aid Foundation
Independent Examiner	Cangaf Accountants & Business Advisers
	235 Tonge Moor Road
	Bolton
	BL2 2HR

THE TOLKIEN SOCIETY

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FOR THE YEAR ENDED 31 DECEMBER 2024

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THE TOLKIEN SOCIETY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024 .

Period start date 01/01/2024 To Period end date 31/12/2024

Charity name: THE TOLKIEN SOCIETY

Charity registration number: 273809

OBJECTIVES AND ACTIVITIES:

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:

- 1) 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;
- 2) At suitable times to sponsor and support special projects relating to the life and works of Professor J.R.R. Tolkien CBE;
- 3) To publish a journal at regular intervals promoting these objects;
- 4) 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;
- 5) To maintain and expand an archive of Tolkien-related material for research purposes

Membership is available to anyone worldwide on payment of an annual subscription.

- 1) All members receive 6 copies of the Society's newsletter, Amon Hen, and one copy of the journal Mallorn, annually, either as hard copy or electronically.
- 2) The Society maintains a website, www.tolkiensociety.org and several social media channels through which it has engagement in the millions
- 3) The Society holds an annual general meeting followed by an after-dinner lecture given by a prominent Tolkien scholar.
- 4) Annually one or more academic seminars are held which are open to the public, where a series of lectures from researchers on a selected Tolkien-related theme are given.
The proceedings of these seminars are published and available for sale.
- 5) 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.
- 6) 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.
- 7) 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.
- 8) 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.

The Trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

In 2024 six issues of the newsletter Amon Hen and one of the journal Mallorn were published, and distributed to the membership.

As a result of the Covid-19 pandemic the society events are now held as hybrid or online using the Zoom platform. This allows many non-UK members to attend, who could not travel to the UK.

The Annual General Meeting was held on 13 April at Jesus College, Cambridge. An after-dinner lecture was given by Dr Andrew Higgins.

The annual Oxford weekend took place from 29 August to 1 September. There were 310 attendees at St Anne's College, Oxford, and 305 from 27 countries attended online.

The programme included 45 papers, a quiz, a masquerade, entertainments, and an art show. Guest speakers were Dr Sara Brown and Brian Sibley.

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.

In July there was a hybrid seminar featuring papers on the theme of Tolkien's Romantic Resonances, while the zoom seminar in December was on the theme of Tolkien as Heritage.

The Tolkien Reading Day was in March.

Membership of the society has gradually increased to 4015 at year end with members from 69 countries worldwide.

A single Bursary were awarded to support a student's research. The Tolkien and the World fund supported an overseas student in the purchase of books for his research.

A Peter Roe booklet XXIV Tolkien and the Gothic as well as the Proceedings of the 2019 Conference were published.

FINANCIAL REVIEW

The Tolkien Society's financial position at 31.12.24 was sound, with £434,271 carried forward to 2025. The surplus for the year was £64,691.

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 :

The organisation held reserves of £434,271. No accounts reported zero or materially deficient reserves, and there are no uncertainties regarding The Tolkien Society's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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?

By an association of members who pay an annual subscription.

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 Trustee co-opt a new Trustee, who will need to be elected at the following Annual General Meeting

This report was approved by the trustees and signed on its behalf by:

Annie Haward

Treasurer

Date : 27 October 2025

THE TOLKIEN SOCIETY

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustees of The Tolkien Society

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.
- I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: Cecilia Asamoah
for and on behalf of Cangaf Accountants & Business Advisers
Date: 27 October 2025

THE TOLKIEN SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies	2	137,290	2,960	140,250	133,316
Charitable activities	3	4,872	111,269	116,141	150,457
Other trading activities	4	1,080	7,499	8,579	12,482
Investments	5	8,698	-	8,698	9,065
Total		151,940	121,728	273,668	305,320
Expenditure on:					
Raising funds	6	2,922	-	2,922	1,951
Charitable activities	7	112,023	97,068	209,091	233,887
Other	8	26	4,215	4,241	3,880
Total		114,971	101,283	216,254	239,718
Net income		36,969	20,445	57,414	65,602
Other gains/(losses)		7,277	-	7,277	7,150
Extraordinary items					2,590
Net movement in funds		44,246	20,445	64,691	70,162
Reconciliation of funds:					
Total funds brought forward		223,191	146,389	369,580	299,418
Total funds carried forward		267,437	166,834	434,271	369,580

THE TOLKIEN SOCIETY

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2024

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets					
Intangible assets	9	22,320	-	22,320	22,320
Tangible assets	10	-	2,905	2,905	4,685
Heritage assets	11	8,685	-	8,685	8,685
Investments	12	184,825	-	184,825	177,548
Total fixed assets		215,830	2,905	218,735	213,238
Current assets					
Stocks		300	822	1,122	1,148
Debtors	13	12,009	1,207	13,216	8,244
Cash at bank and in hand	14	155,276	186,610	341,886	239,775
Total current assets		167,585	188,639	356,224	249,167
Creditors: amounts falling due within one year	15	115,978	24,710	140,688	92,825
Net current assets/(liabilities)		51,607	163,929	215,536	156,342
Total net assets		267,437	166,834	434,271	369,580
Funds of the Charity					
Unrestricted funds	16	267,437		267,437	223,191
Restricted income funds	16		166,834	166,834	146,389
Endowment funds	16			-	-
Total funds		267,437	166,834	434,271	369,580

The financial statements were approved by the trustees on 27 October 2025 and signed on its behalf by:

Annie Haward
Treasurer

Date : **27 October 2025**

THE TOLKIEN SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal order is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.4 Legacies

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.

1.5 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.

1.6 Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

- **a) Donated goods for distribution to beneficiaries**

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.

- **b) Donated goods for resale**

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'.

- **c) Donated goods and services capitalised as Tangible fixed assets**

Goods donated for on-going use by a charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SoFA.

1.7 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.

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.

1.8 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Concert fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.9 Investment income

Dividends are included in the Statement of Financial Activities when they are declared at an amount which includes the tax credit recoverable from HM Revenue and Customs.

1.10 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which give 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.

1.11 Other trading income

Other trading income from non-charitable sources is recognised over the period to which it relates, Any relating to future periods is deferred.

1.12 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.

1.13 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.14 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

Value added tax is accounted for on an accruals basis.

1.15 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.16 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.

1.17 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.18 Intangible fixed assets

Intangible fixed assets are non-monetary fixed assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. Intangible fixed assets include goodwill purchased on the acquisition of a business and/or purchased intangible assets such as concessions, patents, licences, trademarks and similar rights. Although such assets lack physical substance they provide an on-going economic benefit to the charity.

Intangible fixed assets are capitalised and included at cost and are amortised on a straight-line (or a more appropriate systematic) basis over their useful economic lives on the following basis:

1.19 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

1.20 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.

Heritage assets initially recognised at cost may continue to be carried at historical cost subject to any depreciation or impairment, or charities may choose to adopt a policy of valuation.

A heritage asset must be depreciated over its useful economic life. However, certain heritage assets may have indefinite lives and are therefore not depreciated. In either case, a heritage asset must be reviewed at the reporting date for impairment. Impairment may be due to physical deterioration, breakage, new evidence giving rise to doubts as to its authenticity, or other factors.

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 in 2023.

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.

1.21 Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued 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.

1.22 Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower cost or net realisable value.

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.

1.23 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.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted income funds	Total funds 2024	Total funds 2023
	£	£	£	£
Donation and gifts	2,816	2,960	5,776	3,329
Gift Aid	5,476	-	5,476	5,308
Legacies	200	-	200	-
Membership subscriptions and sponsorships which are in substance donations	128,798	-	128,798	124,679
Total	137,290	2,960	140,250	133,316

3. Income from Charitable Activities

Analysis	Unrestricted funds	Restricted income funds	Total funds 2024	Total funds 2023
	£	£	£	£
AGM	2,205	-	2,205	1,280
JSTOR	365	-	365	615
Other	2,302	-	2,302	1,761
Oxford Conference	-	111,269	111,269	146,801
Total	4,872	111,269	116,141	150,457

4. Income from Other Trading Activities

Analysis	Unrestricted funds	Restricted income funds	Total funds 2024	Total funds 2023
	£	£	£	£
Sales of t-shirts, publications	1,080	7,499	8,579	12,482
Total	1,080	7,499	8,579	12,482

5. Income from Investments

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Dividend income	8,065	8,065	8,575
Interest income	633	633	490
Total	8,698	8,698	9,065

6. Expenditure on Raising Funds

Analysis	Total funds 2024 £	Total funds 2023 £
Advertising, marketing, direct mail and publicity	2,922	1,951
Total	2,922	1,951

7. Expenditure on Charitable Activities

Analysis	Total funds 2024 £	Total funds 2023 £
Oxford Conference	96,269	134,132
Newsletter and annual journal	67,132	59,926
Storage	6,501	5,550
Tolkien Busary	500	3,015
AGM	3,723	735
Other Expenses	34,966	30,529
Total	209,091	233,887

8. Other Expenditure

Analysis	Unrestricted funds £	Restricted income funds £	Total funds 2024 £	Total funds 2023 £
Cost of trading goods	26	4,215	4,241	3,880
Total	26	4,215	4,241	3,880

9. Intangible Fixed Assets

	Patents and Trademarks	Other
	£	£
9.1 Cost or valuation		
At 01 January 2024	22,320	-
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 December 2024	22,320	-
9.2 Amortisation and impairments		
At 01 January 2024	-	-
Charge for the year	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 December 2024	-	-
9.3 Net book value		
At 01 January 2024	22,320	-
At 31 December 2024	22,320	-

10. Tangible Fixed Assets

	Fixtures & Fittings	Plant & Machinery
	£	£
10.1 Cost or valuation		
At 01 January 2024	10,280	-
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 December 2024	10,280	-
10.2 Depreciation and impairments		
At 01 January 2024	5,595	-
Charge for the year	1,780	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 December 2024	7,375	-
10.3 Net book value		
At 01 January 2024	4,685	-
At 31 December 2024	2,905	-

11. Heritage Assets

Heritage assets £

11.1 Cost or valuation

At 01 January 2024	7,395
Additions	1,290
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2024	8,685

11.2 Depreciation and impairments

At 01 January 2024	-
Charge for the year	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2024	-

11.3 Net book value

At 01 January 2024	7,395
At 31 December 2024	8,685

(i) Explain the nature and scale of heritage assets held.

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 in 2023.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

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.

12. Investments

Listed Investments

£

Carrying(fair) value at beginning of period	177,548
Add / (deduct): netgain / (loss)on revaluation	7,277
Carrying(fair) value at end of year	184,825

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.

13. Debtors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Other debtors	13,216	8,244
Total	13,216	8,244

14. Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Cash at bank and in hand	341,886	239,775
Total	341,886	239,775

15. Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Trade creditors	1,035	-
Accruals and deferred income	139,653	92,825
Total	140,688	92,825

Please explain the reasons why income is 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. In addition in 2024 a conference was organised for May 2025 and registrations were taken from Nov. 2024 for this event.

16. Charity funds

16.1 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 - expendable 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, as well as to supply scholars with publications.	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.	8,869	1,728	(50)			10,547
Other Funds	N/A	N/A	208,852	144,464	(97,275)	(40,000)	7,150	223,191
		Total Funds	299,418	305,321	(239,719)	(2,590)	7,150	369,580

16.2 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 - expendable 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	50,989	116,364	(100,484)			66,869
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, as well as to supply scholars with publications.	21,095	1,301	(299)			22,097
Tolkien Centre	R	To establish a permanent centre to celebrate the life and work of Professor J R R Tolkien	60,010					60,010
Tolkien Bursary	R	To fund the attendance of Tolkien scholars at academic events or their research.	3,748	2,251	(500)			5,499
Peter Roe Fund	R	To publish collections of academic papers from Society events in memory of a young deceased member.	10,547	1,812				12,359
Other funds	N/A	N/A	223,191	151,940	(114,971)	0	7,277	267,437
		Total Funds	369,580	273,668	(216,254)	0	7,277	434,271