

Registration number 3342609

# J R R Tolkien Estate Ltd

Abbreviated Accounts

for the Year Ended 30 November 2009

Critchleys Accountants LLP  
Statutory Auditors  
Greynars Court  
Paradise Square  
Oxford  
OX1 1BE

SATURDAY



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**J R R Tolkien Estate Ltd**

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**Independent Auditors' Report to  
J R R Tolkien Estate Ltd  
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts of J R R Tolkien Estate Ltd, set out on pages 2 to 4, together with the financial statements of the company for the year ended 30 November 2009 prepared under section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts to be delivered are properly prepared in accordance with the regulations made under that section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts are properly prepared in accordance with the regulations made under that section.

Robert Kirtland  
**Senior Statutory Auditor**

for and on behalf of  
Critchleys Accountants LLP, Statutory Auditor

Greyfriars Court  
Paradise Square  
Oxford  
OX1 1BE

18 August 2010

**J R R Tolkien Estate Ltd - Registration number 3342609**  
**Abbreviated Balance Sheet as at 30 November 2009**

		2009	2008
	Note	£	£
<b>Fixed assets</b>			
Intangible assets	2	288	288
Tangible assets	2	<u>3,980</u>	<u>7,012</u>
		4,268	7,300
<b>Current assets</b>			
Debtors		2,981	8,394
Cash at bank and in hand		<u>4,604,079</u>	<u>4,241,208</u>
		4,607,060	4,249,602
<b>Creditors: Amounts falling due within one year</b>		<u>(157,101)</u>	<u>(198,940)</u>
<b>Net current assets</b>		<u>4,449,959</u>	<u>4,050,662</u>
<b>Net assets</b>		<u>4,454,227</u>	<u>4,057,962</u>
<b>Capital and reserves</b>			
Called up share capital	3	270	270
Other reserves		90	90
Profit and loss reserve		<u>4,453,867</u>	<u>4,057,602</u>
<b>Shareholders' funds</b>		<u>4,454,227</u>	<u>4,057,962</u>

The abbreviated accounts have been prepared in accordance with the special provisions of the Companies Act 2006 relating to companies subject to the small companies regime

Approved and authorised for issue by the Board on 18 August 2010 and signed on its behalf by



C R Tolkien  
Director

The notes on pages 3 to 4 form an integral part of these financial statements

## **J R R Tolkien Estate Ltd**

### **Notes to the abbreviated accounts for the Year Ended 30 November 2009**

#### **1 Accounting policies**

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

In common with many other businesses of our size and nature, we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of financial statements

##### **Turnover**

Turnover represents royalties received in the year excluding value added tax. The royalties received are in respect of the previous calendar year. For these financial statements it is not practical to estimate the level of royalties earned since then and hence no debtor is included in the accounts.

##### **Copyrights**

Copyrights are valued at cost less accumulated amortisation.

##### **Depreciation**

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

Plant and machinery	25% reducing balance
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##### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**J R R Tolkien Estate Ltd**

**Notes to the abbreviated accounts for the Year Ended 30 November 2009**

*continued*

**2 Fixed assets**

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
As at 1 December 2008	288	18,348	18,636
Disposals	-	(10,304)	(10,304)
As at 30 November 2009	<u>288</u>	<u>8,044</u>	<u>8,332</u>
<b>Depreciation</b>			
As at 1 December 2008	-	11,337	11,337
Eliminated on disposals	-	(8,599)	(8,599)
Charge for the year	-	1,326	1,326
As at 30 November 2009	<u>-</u>	<u>4,064</u>	<u>4,064</u>
<b>Net book value</b>			
As at 30 November 2009	<u>288</u>	<u>3,980</u>	<u>4,268</u>
As at 30 November 2008	<u>288</u>	<u>7,011</u>	<u>7,299</u>

**3 Share capital**

	2009 £	2008 £
<b>Allotted, called up and fully paid</b>		
<b>Equity</b>		
27,000 Ordinary shares of 1 pence each	<u>270</u>	<u>270</u>