



BOOKS ABROAD

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2010

Registered Charity No SCO 11359

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Introduction

BOOKS ABROAD was founded as LINK in 1982 and was originally based in a cupboard in the Brander Library, Huntly. Some time after, the North East of Scotland Library Service granted LINK the use of space in the former caretaker's flat in the same building. The increased space permitted the development of proper storage and selection systems for donated books. In 1991 Gordon District Council (now Aberdeenshire Council) kindly gave us the use of a suite of offices in Rhynie, allowing further expansion to our service. The name LINK was changed to BOOKS ABROAD at this time. In 2002, courtesy of a Landfill Tax Credit Award Grant, we took over the factory unit attached to the office. This provided the opportunity to greatly enhance our output which now runs at some 200,000 books per annum.

Book donations are received from Schools, Colleges, Universities, Libraries, Aberdeenshire Library Information Services, Book Publishers, Individuals and other Organisations throughout Scotland and some parts of England. We operate a collection service although some book donations are brought to us in Rhynie by the donors. Our collection service extends only as far as the Central Belt of Scotland. We currently have drop-off points in Glasgow, Edinburgh, Dundee and Aberdeen provided by BSS, a plumbing services company.

BOOKS ABROAD sends carefully selected book parcels weighing approximately 8.5 kgs each (40-50 books on average) directly to educational establishments overseas. The parcels are wrapped in clear polythene which speeds passage through customs. We are demand driven, providing only the types of books requested by the recipients. Emphasis is upon quality, good condition books rather than quantity. Parcel sizes have been optimised to ensure that they can be carried to the most remote sites even where there is no road infrastructure. BOOKS ABROAD meet all transportation costs with no cost to be borne by the recipients.

Strenuous efforts are made to satisfy all bona fide requests received. If we cannot satisfy demand from our stock of used books, then we purchase new books as funds permit e.g. readers, grammar, dictionaries, atlases and health books.

More recently, we have been expanding our Special Project Activities by sending quantities of books in 20ft containers to larger institutions such as Universities and sending pallets of books to smaller projects such as libraries or community youth organisations. Whenever possible we utilize the Partnerships/Alliances we have built-up over the years to assist with the distribution process within each country, thus minimising our distribution costs.

The majority of our funding is provided by Trusts and Foundations with the remainder coming from Memberships, Donations and, increasingly, Fundraising Events. We are extremely grateful to all our benefactors for their support.

All works are carried out by our team of extremely dedicated Volunteers, supported by two paid office staff and a fundraiser who is remunerated on a commission basis.

Mission Statement

BOOKS ABROAD promotes literacy, education and understanding, which provide the means of a sustainable escape route from the plight of poverty. We recycle used books by sending them to schools and other institutions in developing countries. We should aspire to meet the worldwide demand for recycled books, whilst maintaining a quality level of service.

Reference and Administrative Details

BOOKS ABROAD is a charitable organisation which operates without financial gain accruing to its Members. Our primary objectives are to promote literacy, education and understanding regardless of the political or religious beliefs of those who require our help.

BOOKS ABROAD is registered as a charity with the Office of the Scottish Charity Regulator and accepted as a charity by the Inland Revenue.

The Registered Scottish Charity Number is: SCO 11359

Address: BOOKS ABROAD
Unit 1
Richmond Avenue Industrial Estate
Rhynie
Huntly
Aberdeenshire AB54 4HJ

Telephone/Fax: 01464 861446
Mobile: 07796 777851

E-mail: info@booksabroad.org.uk

Website: www.booksabroad.org.uk

Opening Hours: Monday – Friday: 10.00am - 3pm.

Staff

General Manager: John Calder BA CA
Administrator: Hazel Stephen
Development Officer: Claire Newman MA

Report Author: John Calder

Bankers: Clydesdale Bank
The Square
Huntly
Aberdeenshire
AB54 5AE

CAF Bank Ltd.
25 King's Hill Avenue
West Malling
Kent
ME19 4JQ

Professional Advisors:

Legal: David Black L.L.B.
Peterkins
Solicitors and Estate Agents
Huntly Business Centre
Gordon Street
Huntly
AB54 8FG

Independent Examiner: Peter Bruce CA
SBP
Chartered Accountants
9 Carmelite Street
Banff
AB45 1AF

Trustees:

Chairperson: Steve Read

Vice Chairperson: Kathleen Scott (retired June 2010)
Lucy Gunn (appointed July 2010)

Secretary: Hilary Musgrave

Treasurer: Vinay Ruparelia

Other Members: Carol Gray
Jane MacLellan
Edith Todd
Alex Forbes (appointed June 2010)
Beatrice Shanks (appointed June 2010 – resigned January 2011)
Somersal Shepley (appointed June 2010)
Sharon Gray (appointed August 2010)

Patrons:

Hon President: The Rt Hon Lord Forbes, KBE JP DL

Hon Vice President: Captain C A Farquharson, ex Lord Lt of Aberdeenshire - passed away April 2010

Patrons: Dr Mairi Hedderwick, Author and Illustrator

Steve Robertson, Scotland the What?

Jonathan Meres, Author - appointed April 2010

James Naughtie, BBC News and Current Affairs Presenter - resigned June 2010

Founder:

Keith Brunskill

Chairperson's Report

Reflecting over the figures for the year I realise that, without a doubt, it has been a difficult year for us. There have been many successes but events beyond our control had a major impact on overall output. The harsh weather conditions seriously affected all concerned with Books Abroad. Due to the heavy snowfalls Volunteers, Staff and Trustees found it difficult to get to the Unit. "Road closed at Rhynie" became an all too familiar sound on the radio. The only positive I can glean from this was the absolute commitment of all involved to get to the Unit when the roads were clearly treacherous.

The economic decline also had a major impact on us. Fuel costs leapt up, share prices fell and the funding from Trusts proved much harder to gain. We have had to become more adept at finding different ways to raise money. This year's big fundraiser, The Mombasa Trip, was a huge financial success. It also brought us a new volunteer which in itself does not sound too groundbreaking but when you learn that he travels from Dundee to Rhynie most Mondays, I think this speaks volumes for the work of the charity.

The governance of the organisation is progressing well. Training has begun for the Trustees so they are aware of their responsibilities and also helps meet the requirements laid down by OSCR. Health and Safety has also been under review and we now have a new procedures manual in place.

The changes made to our feedback and impact assessment system seem to be bearing fruit as we continue to see steady improvement in the number of establishments reporting back to us. This is proving to be especially beneficial to us, as more and more of the Trusts are seeking this information.

Charities that help the developing world have had a tough couple of years with many falling by the wayside. There is no sign of things improving in the coming year either. Although it all sounds rather bleak, I am confident about the future of Books Abroad. The reasoning behind this is because of the people involved in the organisation, be it Volunteers, Staff or Trustees. Their steadfast commitment and dedication will ensure that the Charity will always be successful and I take this opportunity to thank them all for that.

Steve Read
Chairperson

20th May 2010



Report of The Trustees for the year ended December 31st 2010

The Trustees (Members of the Management Committee) of BOOKS ABROAD are pleased to present their Annual Report and Financial Statements for the year ended 31st December 2010.

Structure, Governance and Management

BOOKS ABROAD operates as a charity governed by its Constitution and Rules (last revised June 2009), and is administered by a board of Trustees (Management Committee) consisting of four Office Bearers (Chairperson, Vice-Chairperson, Secretary and Treasurer) and no more than eight other members. Management Committee meetings are held monthly with a minimum of five members forming a quorum at such meetings.

Trustees are required to be Members of the charity and are elected at the AGM for a period of three years. Three Trustees shall retire annually and be eligible for re-election at the end of their term of office. New Trustees may be co-opted on a temporary basis, until an AGM is held, at which time, they must be formally elected. The induction of new Trustees is facilitated in-house.

In terms of organisational structure, the Trustees have delegated the day to day management of BOOKS ABROAD to staff members. However, ultimate responsibility for decision making rests with the Trustees. The General Manager and Development Officer attend the monthly Management Committee meetings to allow regular information sharing and the discussion of issues where guidance and/or a decision is required.

Whilst BOOKS ABROAD is an independent charity, a strong emphasis is placed on strategic Alliances/Partnerships to enable us to pursue our charitable objectives more effectively. An example of such an Alliance during 2010 being our work with The Chandi Parivar Charitable Trust in Mombasa, Kenya.

There is on-going assessment by the Trustees of all major risks to which the charity may be exposed. BOOKS ABROAD considers Health and Safety a priority due to the nature of the operations undertaken, with risk assessment, relevant safeguards and mandatory training in place together with adequate business insurance cover. All equipment (i.e. forklift, fire prevention) is regularly maintained and tested by appropriate examiners. Segregation of duties is in place as far as is practical to safeguard the charity's assets (equipment, books and incoming funds). Our risk assessment policies and procedures are subject to continuous review and revision.

Objectives, Activities and Achievements

Objectives and Planning

In general terms, the objectives of the charity are to promote and maintain literacy and education in all its branches and at all levels, by any lawful means, in any area of the world where lack of resources would otherwise be an obstacle to its achievement. Book assistance is offered regardless of the political or religious beliefs of those who require help. In order to achieve these objectives, BOOKS ABROAD will aim to re-use, wherever possible, good quality second-hand books and other educational materials received as donations, in order that such materials may have a second life in the hands of the charity's beneficiaries overseas. An integral part of our mission as a charity is that the books are delivered door-to-door, wherever possible, in order that the beneficiaries bear no financial burden.

More specifically, BOOKS ABROAD operate a Three Year Planning Cycle, with the objective of providing assistance to all of the educational establishments registered on our database at least once in the three year cycle. The Three Year Plan is prepared in advance and sets out the key objectives to be addressed during the period and a Country Despatch Plan giving the year in which each country will next be addressed.

A detailed Despatch Programme (including Special Projects) and Financial Budget are prepared prior to the commencement of each Financial Year. The Despatch Programme and Budget are carefully monitored throughout the course of the year and "flexed", as necessary, taking account of political situations, natural disasters, shipping circumstances and funding availability.

Historically, the Charity's annual output has been between 35 and 40 tonnes, and is achievable in terms of available book resources and 'manpower'. The main threats to maintaining these output levels are the reduced incoming funds (a continuing legacy of the 2008 banking crisis) and the ever-increasing costs of transportation, particularly from port to door in the receiving countries. Whilst the success of the 2007 Fundraising Campaign and innovative use of Partnerships/Alliances in the receiving countries has resulted in sufficient funds being available to operate at full capacity over the last few years, output will now be dependant on our income matching our expenditures during the course of the year.

Despatch Programmes comprise both the regular book parcels sent to schools and a number of Special Projects which are identified each year. Instead of small book parcels, Special Projects, usually libraries or other community groups, receive larger consignments of carefully chosen boxed books, ranging in size from one pallet-load to a complete 20ft shipping container depending on the nature and size of the project. The aim is to send two full containers per year (one every 6 months) as part of the annual despatch.

Despatch

Total book despatches during 2010 amounted to 25,768 kgs (2009 – 35,096 kgs). This is equivalent to 130,000 books (2009 – 175,000 books). Despatches were worldwide to 143 client organisations in some 27 different countries (2009 – 153 clients in 32 countries).

Despatches during 2010 are significantly down on 2009 (a decrease 27%) due to the adverse weather conditions experienced in the periods January to March and November/December when the warehouse in Rhynie was effectively "snowed in". The Trustees recognise the supreme effort of the Volunteers during the year to minimise the impact of losing 4 months productivity.

Region	Countries		Despatches 2010			Despatches 2009		
	31/12/10	Clients	Countries	Clients	Kilos	Countries	Clients	Kilos
Africa	22	693	8	92	19,909	14	104	19,865
Asia	17	186	11	36	4,680	6	27	12,797
Eastern Europe	10	36	7	13	1,026	5	8	586
South America	4	7	0	0	0	2	3	255
Caribbean	5	14	0	0	0	1	2	998
Pacific Basin	8	34	0	0	0	2	6	391
Near/Middle East	2	3	1	2	153	0	0	0
Indian Ocean	2	3	0	0	0	2	3	204
Total	70	976	27	143	25,768	32	153	35,096

School Parcels

School Parcels accounted for 8,159 kgs sent as 957 small parcels each weighing approximately 8.5 kgs (2009 – 11,355 kgs as 1,336 small parcels).

Region	Despatches 2010			Despatches 2009		
	Countries	Clients	Kilos	Countries	Clients	Kilos
Africa	6	69	4,734	12	95	8,142
Asia	8	33	2,246	5	19	1,726
Eastern Europe	7	13	1,026	5	8	586
South America	0	0	0	2	3	255
Caribbean	0	0	0	1	1	51
Pacific Basin	0	0	0	2	6	391
Middle East	1	2	153	0	0	0
Indian Ocean	0	0	0	2	3	204
Total	22	117	8,159	29	135	11,355

Special Projects

Special Projects accounted for the remaining 17,609 kgs (2009 – 23,741 kgs) and were despatched in carefully packed cardboard boxes and palletized for shipping via sea freight containers.

Region	Despatches 2010		Despatches 2009	
	Clients	Kilos	Clients	Kilos
Kenya - Chandi Parivar Trust and Others	20	8,349		
Liberia - Yekapa Youth Club	1	4,306		
Afghanistan - BFPO Camp Bastion	1	82		
Sri Lanka - Little Aid	1	525		
Cameroon - United Action for Children	1	554		
Nepal - First Steps Himalayas	1	1,827		
Uganda - National Library	1	1,966		
Grenada - Virgin Airways Schools Project			1	947
India - Rotary Gujarat Earthquake Rebuild Trust			1	2,357
Ghana - Hospital			2	502
Zimbabwe - Library			1	915
Zanzibar - Langoni Secondary School			1	102
Gambia - Strand School Project			1	359
Pakistan - Library			1	438
Sri Lanka - Tamil Association			1	541
Uganda - University and College			3	9,582
India - Mundra Port			5	7,735
Turning Point			1	263
Total	26	17,609	18	23,741

Client Feedback

Upon delivery, schools are requested to acknowledge receipt of their parcels and asked to complete and return the Green Feedback Forms, which are enclosed within each parcel, as soon as they have had time to assess the usefulness of the books. This allows us to monitor deliveries and assess the relevance of books sent. Schools are now contacted six months after the dispatch date if no acknowledgement or feedback has been received. As a consequence, feedback assessment can only be performed for the year prior to the accounting year in question.

For 2009 despatches, 55% of clients (accounting for 78% of the books sent) acknowledged receipt of and/or returned the Green Feedback Forms. This response rate is significantly better than previous years (2008 despatches – 46% ; 2007 despatches – 44%). This improvement is a direct result of the more robust approach taken to ensure clients comply with our Terms & Conditions by providing appropriate and timely feedback. The Trustees are pleased that the response levels are improving and anticipate continuing improvement as the new approach takes full effect.

Below are a few excerpts from the many letters of acknowledgment we received from schools around the world relating to consignments sent during 2009 and 2010:

"I and all my colleagues at Public Library Khalabat Township, thank you for your very kind donation of books for our community. Everybody involved in the library really praises your decision to donate books and help us develop our Library.

Your efforts have made an immediate difference by enhancing the enthusiasm of all members of our Library Management Committee and by increasing the number of quality books. Your donation will remain in our library and will be used by a large number of community individuals.

Mohammad Tariq Ayub (Secretary – Library Management Committee), Public Library Khalabat Township, Pakistan, 29 January 2010

"The consignments received included Twelve Parcels of assorted books, pamphlets, exercise books, Teaching Aids and games materials just to mention a few.

We cannot command enough words to express our thanks, all that we can say is that we very much appreciate your kind gesture. It is more than a balm on an aching sore. We promise to make best use of the items to produce good intellectuals who will be the future leaders of our dear nation. We equally pledge to take very good care of the items, use them wisely and preserve them for the juniors."

William C Kwakye (Headteacher), Bobikuma Junior High School, Agona Bobikuma, Ghana, 2 December 2009

"The books donated to our school are of great help in the sense that the material and contents of the books are very rich in knowledge which is in the same line with our National Curriculum. All the books sent are essential to our pupils knowledge and empowerment for the future. They are very rich in vocabulary which suits their level of understanding."

Helen Chilaka (Headteacher), Kamba Basic School, Ndola, Zambia, 4 January 2010

"On behalf of the entire Ufuoni community, parents of the school, school management committee, the pupils and the school teaching and non teaching staff of Ufuoni Primary School, I the headteacher do take this opportunity to express greatly heartily felt appreciations to Books Abroad through Chandi Parivar Charitable Trust (CPCT) for the big and marvelous donations of library books made to the school.

We the entire Ufuoni, say thanks very much for keeping Ufuoni in your hearts. This generous contribution has changed Ufuoni. Ufuoni will be a good example to all Primary Schools in the District. We are not going to let you down. The books are going to be utilized to uplift the academic standards of the school.

May God bless Books Abroad and CPCT Mombasa as you further plan to continue to serve people in need like us in the community."

L T Hinzano (Headteacher), Ufuoni Primary School, Kilifi, Mombasa, Kenya, 11 October 2010

On behalf of the Mtepeni Primary School community, we are grateful for the books you donated to us. The books are going to assist us in improving our library stock which has always been a big challenge to where stocking is concerned. We have found to books to be quite relevant to our learners needs and sure they will impart important information to our children."

Mohamed Madhunde (Headteacher), Mtepeni Primary School, Mtwapa, Kenya, 8 September 2010

"We are very pleased to receive a large amount of valuable books that your office has contributed for our school. Each and every book seems very useful and worthwhile for all our school members. Especially for teachers and students, the books would provide additional information for different subjects and various topics. Some books seem so sacred that many schools in our country do not have. Therefore, we are extremely fortunate to have so many good books."

Tashi Wangchuk (Principal), Ura Middle Secondary School, Bumthang, Bhutan, 3 September 2010

Charity Statistics

Volunteers

BOOKS ABROAD is dependant on Volunteers, and their significant contribution is valued enormously. Almost all aspects of the despatch process are undertaken by Volunteers. A significant number of our Volunteer Selectors are retired teachers which enhances our ability to select appropriate books specifically for each educational establishment. Volunteers are also vital to the success of fundraising events such as book sales and coffee mornings. Five of our Volunteers are also actively involved in the governance of BOOKS ABROAD, being Trustees.

BOOKS ABROAD has always been a Volunteer based charity with the commitment of the volunteer-base long-standing. The majority of volunteers help regularly with some having done so for over 20 years. Of the 37 volunteers at the end of 2009, eleven ceased to be involved during 2010 and eight new volunteers commenced during the course of 2010 giving volunteer numbers of 34 at the end of 2010.

There are currently two main volunteer days per week, Mondays and Wednesdays, normally between the hours of 10am - 3pm. Volunteers may attend either one or both days and work whatever hours they find suitable. Some Volunteers find it more suitable to work at other times and every effort is made to be flexible and accommodate such variations.

The estimated number of Volunteer hours during 2010 is 3,500 hours compared with 4,300 hours in 2009. The decrease in volunteer hours during 2010 is wholly attributable to the adverse weather conditions experienced in the periods January to March and November/December. Output for the year was some 10 tonnes less than planned as a result.

Charity Membership

Membership of the charity stands at 152 members at the end of 2010 (2009 – 170 members). The movement of 18 members consists of 7 new members less 25 memberships not renewed.

Book Donations

The receipt of good quality second-hand books is essential to the ongoing operations of BOOKS ABROAD. Non-educational book donations, not matching our criteria for overseas distribution, are sold in our on-site book shop or at various fundraising events.

During 2010 "Drop-off" centres were established in Glasgow, Edinburgh, Dundee and Aberdeen at the Scottish depots of The BSS Group. Donors drop their books into the depots and BSS store them and ultimately transport the books to Rhyndie. During 2010 we received approx 1.0 tonnes of books via BSS.

Total Book donations for the year were 40.9 tonnes (2009 – 59.3 tonnes). Book collections were badly affected by the adverse weather experienced in 2010. However, book receipts continue to exceed book despatches annually.

Book Donations	2010	2009
	tonnes	tonnes
Used Books	40.8	54.4
New Books	0.1	4.9
Total Books	40.9	59.3

Recycling

Books Abroad aims to rescue and re-use good quality used books that may otherwise be disposed of as waste. The books are given a second life by sending them to schools and other educational establishments in developing countries. Badly damaged books, that are unfit for this purpose, are industrially shredded and used by local stables as an alternative to straw for horse bedding. During 2010 some 6.0 tonnes of books required shredding (2009 – 6.0 tonnes).

Office waste is shredded or recycled accordingly.

Cardboard and other packaging that we are unable to effectively re-use ourselves is recycled.

Capacity Building and Change Management

IT Systems

The IT facilities were upgraded during the year with the introduction of a server and local area network with all important data now stored on the server rather than having differing versions of the same data on each computer. Remote access to the server was also provided allowing staff the ability to work from home during adverse winter weather conditions.

Client Database

A new Client Database was designed and built during 2010. Populating the database is being managed in conjunction with the ongoing Client Review. Only information relating to existing clients fulfilling the review criteria is migrated to the new database. New Clients are added on an ongoing basis

At the end of 2010 the database had a population of 342 clients comprising 185 existing clients transferred from old database, 157 new clients (79 pre New Request database and 78 from the New Request database). Of these, 16 clients were archived leaving 326 active clients.

New Request Database

The volume of potential new clients (New Requests) increased considerably during 2010 to the extent that a New Request Database was designed, built and came into operation during August 2010. This database provides control over all the requests with a clear and transparent record of the actions and decisions taken. Only a relatively small number of New Requests can be accepted as Clients due to the number of existing clients and the output constraints (volunteers and funding) which we face.

From August to December 2010 some 188 New Requests were processed of which 78 were accepted and transferred to the New Client Database.

Client Review

At the end of 2009 Books Abroad had 1,489 clients on the old database. A Client Review was necessary for the following reasons:

- too many Clients to service on a three year cycle.
- many of the existing clients failed to comply with our Terms & Conditions, particularly feedback.
- no successful communication between Client and Books Abroad in recent times.

The review was split into Phases. Phases 1 and 2 took place during 2010 and primarily dealt with the clients of the countries dispatched to during 2009 and 2010. The results of the review were as follows:

	Countries	Clients	Comments
Old Database at 31/12/09	82	1,489	Clients at 31/12/09
Reviewed in 2010	50	897	59% of Total Clients
Archived in 2010	15	647	72% of Clients reviewed. 15 countries fully archived.
Retained Clients	35	250	28% of Clients reviewed
Transferred to New Database	33	185	Transfer of 2 countries o/s at end of 2010
For Review in 2011	32	592	41% of Total Clients on Old Database

Of the clients reviewed only 28% were found to be contactable and fully compliant with our Terms & Conditions.

The pre and post review country and client numbers are reconciled as follows:

	Countries	Clients
Old Database at 31/12/09	82	1,489
Less: Treated as New Requests in 2010		7
Less: Archived	15	647
Balance	67	835
Add: New Requests accepted in 2010	4	157
Less: Archived	2	16
Total Clients at 31/12/10	69	976
Total Clients Inception to Date	85	1,646

From inception to 31/12/10 Books Abroad have dispatched some 2,418,500 books (483.7 tonnes) to our clients worldwide.

Financial Report

Despite the continuing depressed economic climate, the financial position of Books Abroad remains in accordance with our reserves policy with Free Reserves of £32,071 (2009 - £31,219) at the Balance Sheet date. This represents over 3 months of our total forecast expenditure for 2011 or in excess of 6 months of our fixed costs. Books Abroad's reserves policy is reviewed annually and is currently to maintain free reserves of not less than 6 months of annual fixed costs.

Total Incoming Resources for the year amounted to £74,605 (2009 - £78,273) which is broadly similar to last year. However, income for 2010 includes in excess of £20,000 contributed by the members of the Mission Mombasa Team by way of donations and fundraising.

Total Resources Expended for the year amounted to £82,150 (2009 - £97,673). The reduced expenditure is mainly due to reduced book despatches for the year (£14k).

Total expenditure exceeded income by £7,545 during the year (2009 – expenditure exceeded income by £19,400). This together with a reduction in amounts payable to creditors of £5,784 are the main reasons our cash and bank balances have decreased to £38,701 at the Balance Sheet date.

The Trustees expect the adverse economic climate to continue throughout 2011 and this will bring challenges to us if we are to achieve our planned output of 35.5 tonnes for the year.

Future Plans

Planned Despatches for 2011

We plan to despatch 35.5 tonnes of books to some 280 clients in 23 countries worldwide during 2011.

School Parcels account for 12.5 tonnes of this total with parcels planned for 190 clients in 21 different countries as follows:

Africa: Cameroon, Eritrea, Ethiopia, Malawi, Nigeria, South Africa, Tanzania, Zimbabwe.

Asia: Cambodia, India, Kazakhstan, Nepal, South Korea, Sri Lanka, Vietnam.

West Indies: Dominica, Jamaica, St Lucia.

South Pacific: Fiji, Solomon Isles, Tonga.

Special Projects accounts for the remaining 23 tonnes as follows:

Tanzania – Zanzibar Schools Project

In alliance with Zanzibar Library Services. An exciting project to send a container of school books to the Library and invite some 80 headteachers to visit and select books for their schools.

Sri Lanka

In alliance with the Foundation of Goodness (Sri Lankan NGO). Another exciting project to send a container of books for distribution to a variety of organizations in the tsunami hit region of Seenigama and to schools throughout Sri Lanka.

Small Projects

We have identified a number of smaller projects in various countries worldwide (including Russia, Pakistan and Tanzania). These projects will receive one or two pallets of books each..

New Premises

The adjoining unit, Unit 2 Richmond Avenue Industrial Estate, Rhynie, became vacant during 2010 and Books Abroad successfully bid for the lease of the premises with an agreed entry date of 1st April 2011. During 2011 a major exercise will be carried out to reorganize our operations making full use of the new warehouse space (some 250 square metres). This will be planned to ensure minimum disruption to our routine operations and it is not anticipated that this will have any adverse affect on our despatch programme for 2011.

Independent Examiner

The Trustees intend to ask SBP to undertake the independent examination for the year ending 31st December 2011.

Signed on behalf of the Trustees



S. Read
Chairperson

20th May 2011



V. Ruparelia
Treasurer

20th May 2011

Scottish Charity Number SCO 11359
Report by the Independent Examiner
for the year Ended 31 December 2010

We report on the accounts of the charity for the year ended 31 December 2010 which are set out on pages 15 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is our responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

Our examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

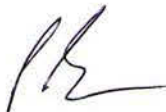
Independent examiner's statement

In the course of our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

Have not been met, or

2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Peter Bruce
SBP
Chartered Accountants
9 Carmelite Street
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Aberdeenshire
AB44 1AF
20th May 2011

BOOKS ABROAD
Statement of Financial Activities
For the Year to 31st December 2010

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2010 Funds £	Total 2009 Funds £
Incoming Resources					
Voluntary Income	2	66,009	100	66,109	70,628
Fundraising Income	3	8,394		8,394	7,179
Interest Received		102		102	466
Total Incoming Resources		74,505	100	74,605	78,273
Resources Expended					
	4				
Cost of Generating Funds					
Voluntary Income		7,913		7,913	7,664
Fundraising Activities	5	3,620		3,620	1,642
Total Cost of Generating Funds		11,533		11,533	9,306
Charitable Activities		58,145	3,782	61,927	81,214
Governance Costs		7,462	1,228	8,690	7,153
Total Resources Expended		77,140	5,010	82,150	97,673
Net Incoming Resources before Transfers		-2,635	-4,910	-7,545	-19,400
Transfers		500	-500	0	0
Net Movement in Funds		-2,135	-5,410	-7,545	-19,400
Reconciliation of Funds					
Total Funds brought forward		41,365	5,710	47,075	66,475
Total Funds carried forward		39,230	300	39,530	47,075

BOOKS ABROAD
Balance Sheet
As at 31st December 2010

		2010		2009	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	9		<u>7,159</u>		<u>10,146</u>
Total Fixed Assets			<u>7,159</u>		<u>10,146</u>
Current Assets					
Debtors	10	29		81	
Cash at bank and in hand		<u>38,701</u>		<u>48,991</u>	
Total Current Assets		<u>38,730</u>		<u>49,072</u>	
Creditors: Amounts falling due within one year	11	<u>6,359</u>		<u>12,143</u>	
Net Current Assets			<u>32,371</u>		<u>36,929</u>
Net Assets			<u>39,530</u>		<u>47,075</u>
The Funds of the Charity	12				
Restricted Income Funds			300		5,710
Unrestricted Income Funds			<u>39,230</u>		<u>41,365</u>
Total Charity Funds			<u>39,530</u>		<u>47,075</u>

The Financial Statements on pages 15 to 20 were approved by the Management Committee on 4th March 2011 and signed on their behalf.



S. Read
Chairman

20th May 2011



V. Ruparelia
Treasurer

20th May 2011

Notes to the Accounts

1. Accounting Policies

In preparing the accounts the following accounting policies have been complied with:

- a) The accounts have been prepared on the historic cost convention.
- b) The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006.
- c) Incoming resources are recorded in the accounts when receivable.
- d) Resources expended are included in the accounts on an accrual basis. Irrecoverable VAT is charged to the Statement of Financial Affairs (SOFA) on the same basis as the costs to which it relates. Most expenditure has been directly allocated to the activities appearing in the Statement of Financial Affairs (SOFA). Property rental, insurance, water rates and electricity have been allocated between activities and support on the basis of floor area occupied. Support costs have been allocated on the basis of management estimation of activity.
- e) Assets costing more than £100 are capitalized and all tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost on a straight-line basis over their expected useful lives as follows:

Computer Equipment	Three Years
Office Furniture and Equipment	Three Years
Plant and Machinery	Five Years

2. Voluntary Income Analysis

Source	Unrestricted	Restricted	Total 2010	2009
	£	£	£	£
Trusts and Foundations	47,775	0	47,775	51,775
Donations	17,659	100	17,759	18,378
Membership Subscriptions	575	0	575	475
Total	66,009	100	66,109	70,628

3. Fundraising Income Analysis

Source	Unrestricted	Restricted	Total 2010	2009
	£	£	£	£
Raffle	5,348	0	5,348	0
Book Shop Sales	1,676	0	1,676	2,282
Others	1,370	0	1,370	2,003
India Trips	0	0	0	2,894
Total	8,394	0	8,394	7,179

4. Resources Expended Analysis

	Voluntary Income £	Fundraising Activities £	Charitable Activities £	Governance Costs £	2010 Total £	2009 Total £
Direct Costs						
Book Collection			2,667		2,667	3,145
Book Despatch			24,910		24,910	38,961
Book Packaging			1,551		1,551	0
Book Purchases			2,333		2,333	6,083
Fundraising		2,084			2,084	291
Salaries	5,568				5,568	7,084
Depreciation			2,969		2,969	2,969
Container Usage					0	0
Warehouse Expenses			112		112	90
Electricity		43	903		946	1,180
Insurance & Water Rates		71	1,484		1,555	1,485
Property Rental		83	1,724		1,807	5,493
Independent Accountant				547	547	403
Other Costs & Overheads			833	774	1,607	1,506
Total Direct Costs	5,568	2,281	39,486	1,321	48,656	68,690
Allocation of Support Costs						
Electricity	16	9	157	52	234	112
Insurance & Water Rates	27	15	258	85	385	140
Property Rental	31	18	299	98	446	519
Depreciation	48	27	458	151	684	1,360
Salaries	1,688	964	16,154	5,305	24,111	19,138
Office Expenses	112	64	1,067	351	1,594	1,726
Capacity Building	294	168	2,814	924	4,200	4,244
Other Costs & Overheads	129	74	1,234	403	1,840	1,744
Total Support Costs	2,345	1,339	22,441	7,369	33,494	28,983
Total Resources Expended	7,913	3,620	61,927	8,690	82,150	97,673

Expenditure has been allocated to activity categories using the methods described in Note 1d.

5. Resources Expended - Fundraising Activities

	Direct Costs £	Support Costs £	Total 2010 Costs £	Total 2009 Costs £
Raffle	1193	803	1,996	0
Book Shop Sales	197	335	532	1,061
Others	891	201	1,092	581
Total	2,281	1,339	3,620	1,642

6. Analysis of Employee Costs

	2010	2009
Costs	£	£
Office Salaries	24,111	19,138
Commissions	5,568	7,084
Total	29,679	26,222
Employees		
Full-time Office Staff	1	1
Part-time Office Staff	1	1
Development Officer	1	1
Total	3	3

The General Manager is engaged on a self-employed basis. He is responsible for all operational matters and reports to the Chairman of the Board of Trustees.

The Development Officer works from home and is self-employed. She is responsible for generating incomes from Trusts and Foundations and is remunerated on a commission basis.

7. Related Party Transactions

Trustees received no remuneration during the year 2010 (2009 - £nil).

Eleven Trustees were reimbursed for expenditures of £405 incurred on behalf of the Charity during the year (2009 - Three Trustees reimbursed £690).

8. Independent Examiner's Fee

A provision of £500 (2009 - £400) has been accrued at the Balance Sheet date to meet the cost of the Independent Examiner's fees.

9. Tangible Fixed Assets

	Plant & Machinery	Furniture & Equipment	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1st January 2010	14,846	1,932	2,812	19,590
Disposals	0	0	0	0
Additions	0	0	665	665
As at 31st December 2010	14,846	1,932	3,477	20,255
Depreciation				
As at 1st January 2010	5,623	1,932	1,889	9,444
Disposals	0	0	0	0
Charge for the Year	2,969	0	683	3,652
As at 31st December 2010	8,592	1,932	2,572	13,096
Net Book Value				
At 1st January 2010	9,223	0	923	10,146
At 31st December 2010	6,254	0	905	7,159

10. Analysis of Debtors

	31st December 2010	31st December 2009
	£	£
Paypal Account	29	0
Prepayments	0	81
Total Debtors	29	81

11. Analysis of Creditors

	31st December 2010	31st December 2009
	£	£
Trade Creditors	4,345	6,698
Other Creditors and Accruals	2,014	5,445
Total Creditors	6,359	12,143

12. Analysis of Movement in Funds

	Opening Resources	Incoming Resources	Outgoing Resources	Transfers	Closing Balance
	£	£	£	£	£
Restricted Funds					
Capacity Building (a)	4,910		4,910		0
Albania (b)	500			-500	0
Sierra Leone (c)	300				300
India (d)		100	100		0
Total Restricted Funds	5,710	100	5,010	-500	300
Unrestricted Funds					
Fixed Assets	10,146	665	3,652		7,159
Free Reserves	31,219	73,840	73,488	500	32,071
Total Unrestricted Funds	41,365	74,505	77,140	500	39,230
Total Charity Funds	47,075	74,605	82,150	0	39,530

The following notes give details of the restricted funds shown above:

- a) The Capacity Building funds were received from Lloyds TSB to assist with expenditures relating to Capacity Building and Organisational Review.
- b) The Albania funds were released and transferred free reserves during the year. Project.
- c) The Sierra Leone fund remains to to be utilised.
- d) The India monies were received and utilised for a specific school during the year.

Acknowledgments

Donations of funds during the year from the following Foundations and Trusts are gratefully acknowledged:

The Alchemy Foundation	Father O'Mahony Memorial Trust
The Allan Charitable Trust	The Mr & Mrs J T Morgan Foundation
The H B Allan Charitable Trust	The Netherdale Trust
Astor of Hever Trust	Eleanor Rathbone Charitable Trust
The Casey Trust	The Rest-Harrow Trust
The Cole Charitable Trust	G & H Roberts Community Trust
The Craignish Trust	Mrs L D Rope Third Charitable Settlement
JJ Denholm Ltd	Davis Rubens Charitable Trust
The Farthing Trust	The Russell Trust
Sydney E Franklin Deceased's New Second Charity	Rita & David Slowe Trust
The Fulmer Charitable Trust	The Souter Charitable Trust
The Harbour Foundation	WF Southall Trust
The Henderson Charitable Trust	Spear Charitable Trust
Matthew Hodder Charitable Trust	Steel Charitable Trust
The Jane Hodge Foundation	The Thornton Foundation
Sir James Miller Edinburgh Trust	The Weinstein Foundation

The following have made a specific contribution to our activities during the year and we extend our grateful thanks to them.

Blythswood Care	BSS Group	Chandi Parivar Charitable Trust, Kenya
Jean Mackenzie	Kemnay Church	Rotary Club of Banff
Rotary Club of Guildford Channies	Rotary Club of Inverurie	
The Members of the Mission to Mombasa Team		

Finally, we thank all our volunteers and other helpers for their valuable support during 2010.