



Books Abroad

Alleviating poverty through education

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2012

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 (Unit 1) attached to the office. This provided the opportunity to greatly enhance our output which now runs at some 200,000 books per annum. In April 2011 we took over the adjoining warehouse (Unit 2) and this is now utilized for receiving and sorting book donations prior to them being shelved in Unit 1 ready for selection. This now gives us 582 square metres of warehouse space and 107 square metres of office accommodation.

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, who are distributors of pipeline, heating and mechanical services equipment.

BOOKS ABROAD send 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.

In recent years, 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
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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
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AB45 1AF

Trustees:

Chairperson: Vinay Ruparelia
Vice Chairperson: Vacant
Secretary: Hilary Musgrave
Treasurer: Raymond Edwards
Other Members: Sandra Brown
Jamie Love
Neil Robinson
Somersal Shepley
Dr Alan Sinclair
Alex Forbes (retired June 2012)
Steve Read (retired June 2012)
Edith Todd (retired June 2012)

Patrons:

Hon President: The Rt Hon Lord Forbes, KBE JP DL
Hon Vice President: Vacant
Patrons: Dr Mairi Hedderwick, Author and Illustrator
Jonathan Meres, Author

Founder: Keith Brunskill

Chairperson's Report

Looking back over 2012 I am pleased to report another good year for Books Abroad, particularly with the limitations placed upon us by external factors.

During 2012 we celebrated 30 years at Books Abroad with a dinner and dance. Without the dedication and commitment of the trustees, volunteers, staff, book donors, partnering organisations and funders we would not have achieved this milestone.

We have made great strides in the governance of the organisation and have a clear strategy for the forthcoming years supported by operational plans and budgets. We have worked closely with charitable organisations in the countries receiving the books including Rotary Clubs, The Mara Foundation of Uganda and The Diamond Trust Bank in Kenya. With the assistance of our partner organisations, new clients were identified, existing clients were serviced and despatch and distribution costs were minimised. This process has also helped us to gain a clearer understanding of the needs of our clients.

The continued depressed economic climate meant that we experienced a significant shortfall in income during 2012 which resulted in reduced output for the year.

We are actively pursuing other avenues of funding with Rotary and Inner Wheel Clubs of Scotland, Scottish Government Development Funding and Corporate Charitable sources.

Looking ahead, assuming improvement in our financial position, we plan to carry out two major projects during 2013 by sending containers of books to India and Sri Lanka. We now meet every second Saturday to encourage additional volunteering to help increase our output.

I take this opportunity to thank everybody for their continued support.



Vinay Ruparelia
Chairperson

15th May 2013

Report of The Trustees for the year ended December 31st 2012

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 2012.

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 decisions are 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. Examples of such alliances during 2012 being our work with the MARA Foundation in Uganda and the Diamond Trust Bank in 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. electrics, 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, funding availability and volunteer levels.

Historically, the Charity's annual output has been between 35 and 40 tonnes, and is achievable in terms of available book resources. The main threats to maintaining these output levels are the reduced incoming funds (a continuing legacy of the 2008 banking crisis), maintenance of volunteer levels and the ever-increasing costs of transportation, particularly from port to door in the receiving countries.

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, The smaller Special Projects, usually libraries or community groups, receive larger consignments of carefully chosen boxed books, ranging in size from one pallet-load upwards. The larger Projects, usually our Alliance Partners, receive a complete 20ft shipping container and act as our in-country agents, identifying needy schools and organizations, handling distribution and providing feedback/impact reports. 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 2012 amounted to 22,654 kgs (2011 – 36,098 kgs). This is equivalent to 113,000 books (2011 – 189,000 books). Despatches were worldwide to 161 client organisations in some 16 different countries (2011 – 248 clients in 33 countries). In total, Books Abroad have now dispatched some 2,720,000 books (542.5 tonnes) to 2,033 clients in 89 countries worldwide.

Despatches during 2012 were significantly lower than our despatch plan for the year. The main reason for this reduced output was adverse cash flow which brought us to our minimum reserves level mid way through the year. At that time despatches were suspended until cash flow improved. Significant incomes were received in the final weeks of the year but this was too late to recover the situation, although it leaves us with a much healthier reserves position going into 2013. The secondary reason for the reduced output is a large decline in volunteer time given during the year. The Trustees recognize the supreme effort of the volunteers and its importance to the operations of Books Abroad. The Trustees also recognize that a significant proportion of the lost time was due to volunteers finding alternative (paid) employment elsewhere. Nonetheless, this is a problem and the Trustees are actively looking to find a solution.

Region	Countries		Despatches 2012			Despatches 2011		
	31/12/12	Clients 31/12/12	Countries	Clients	Kilos	Countries	Clients	Kilos
Africa	21	337	10	146	21,762	14	153	25,109
Asia	16	116	2	11	697	10	79	9,052
Eastern Europe	9	14	0	0	0	0	0	0
Caribbean	4	10	1	1	51	3	9	569
Pacific Basin	5	7	1	1	68	4	5	340
Middle East	2	3	0	0	0	1	1	102
Indian Ocean	2	2	1	1	25	1	1	926
South America	1	1	1	1	51	0	0	0
Total	60	490	16	161	22,654	33	248	36,098

School Parcels

School Parcels accounted for 6,976 kgs sent as 818 small parcels each weighing approximately 8.5 kgs (2011 – 10,295 kgs as 1,211 small parcels).

Region	Despatches 2012			Despatches 2011		
	Countries	Clients	Kilos	Countries	Clients	Kilos
Africa	9	89	6,084	11	72	4,760
Asia	2	11	697	8	57	4,524
Eastern Europe	0	0	0	0	0	0
Caribbean	1	1	51	3	9	569
Pacific Basin	1	1	68	4	5	340
Middle East	0	0	0	1	1	102
Indian Ocean	1	1	25	0	0	0
South America	1	1	51	0	0	0
Total	15	104	6,976	27	144	10,295

Special Projects

Special Projects accounted for the remaining 15,678 kgs (2011 – 25,803 kgs) and were despatched in carefully packed cardboard boxes and palletized for shipping via sea freight containers.

Region	Despatches 2012		Despatches 2011	
	Clients	Kilos	Clients	Kilos
Uganda – Schools/Library Project	27	8,942		
Kenya - Schools Project	28	5,595		
Ethiopia – Netsa Arts Village	1	676		
Ghana – Read to Kids	1	465		
Zanzibar – Schools Project			78	9,072
Rwanda – Schools Project			1	9,252
Bangladesh - College			1	1,102
Pakistan - Library			1	956
Pakistan - Universities			2	1,384
Seychelles - Library			1	926
Sierra Leone - School			1	601
Sri Lanka - Schools			18	1,086
Tanzania - University			1	1,424
Total	57	15,678	104	25,803

The Uganda and Kenya Projects are examples of the innovative approach we now adopt, using partnership alliances, when dealing with projects. In both projects, the partners were responsible for receiving the container of books, customs clearance and in-country distribution of the books. This also allowed us to send school parcels in the container rather than sending them by other, more expensive, methods. The advantages are:- better quality statements of needs; better quality feedback/impact assessments; safer/more secure in-country distribution and significant cost reductions.

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 2011 despatches, 75% of clients, accounting for 86% of the books sent, acknowledged receipt of and/or returned the feedback forms (2010 - 69% and 85% respectively). This response rate is significantly better than previous years (2010 - 69 %; 2009 - 55% of clients; 2008 - 46%; 2007 – 44%). This continued improvement is a direct result of the more robust approach taken to ensure clients comply with our Terms & Conditions. The Trustees are pleased that the response levels continue to improve.

A detailed analysis of the green feedback forms received from recipients of school parcels despatched during 2011 reveals that 96% of the books sent were considered to be useful or very useful. Feedback received from Projects was very positive with the vast majority of the books sent being classed as useful or very useful.

Below are a few excerpts from the many letters of acknowledgment we received from schools around the world relating to consignments sent during 2011 and 2012.

"Thank you very much for the many books you sent us.

As there are only a few books available in our country, we are happy now to have such a lot of books. We hope to improve our students' academic performance by using your books in our lessons and also by giving them the chance to read these books in the library."

Marianne Gluch, Rehobot Primary and Secondary School, Kebele, Ethiopia, 18th November 2011

"Thanks so much for the latest consignment of books. They are fantastic and have really helped our library which was beginning to look a bit tatty and threadbare! Please keep on doing this amazing job, we all appreciate it so much here."

Niall Dorey (Headteacher), The Beehive School, Mzuzu, Malawi, 14th July 2012

"We have received 12 parcels books sent by Books Abroad. We are very grateful for that. We hope our students can broaden their mind by reading these books. We are running library effectively to give them these books to read."

Keshavraj Silwal (Headteacher), Amar Kanti School, Lele, Nepal, 6th October 2011

Two Trustees, the General Manager and 10 other members of the Nepal Voyage of Discovery Team visited this school in October 2011 and confirmed that the books were being used effectively.

"We are happy that your team has visited our school. We are trying our best to use books properly. Our students are happy to read different English books. Your books inspire us to broaden the knowledge of students"

Keshavraj Silwal (Headteacher), Amar Kanti School, Lele, Nepal, 20th June 2012

"We would like to take this opportunity to express our heartfelt thanks to you for your kind hands and active participation for such great humanitarian deeds by supporting books for the school library.: Shree Jana Jyoti Higher Secondary School Jaubari, a far remote backward areas of beautiful Himalayan country Nepal. For a long time now, we had been praying for those very necessary academic and mandatory things to our school. Now, we are very happy that we cannot stay without giving tremendous thanking to you. We are very thankful for this kind donation."

Tirtha Bahadur Thapa (President), Shree Janajyoti Higher Secondary School, Ghorka, Nepal, 8th January 2012

"First of all thank you for sending all these books all the way from Scotland. We really appreciate your generous deed. Really books help a lot to improve the reading ability of the students, specially the English books help the students to enhance reading ability. We understand the time, energy and the money spent on this. Therefore we would like to thank whole heartedly for your generous help. I believe the books would help our students in many ways. Our principal is really happy and appreciates your effort. She has planned to give the books to the classes to use it when they are free. We will try our best to get the maximum use of the book."

Mrs K Sothilingam, (pp Principal), St Cecilia's Girls School, Batticaloa, Sri Lanka, 30th January 2012

"Please accept my heartfelt and sincere thanks to the Books Abroad for sending 12 parcels of valuable and precious books on English Language, Grammar, dictionary, children story books, mathematics, science, music, religion and reference books to our School Library. Your gift opens a world of endless opportunities for our student community.

The donation you sent gives us moral responsibility and accountability. I assure you that we utilize these valuable treasures for the utmost benefit of the future generation.

Please convey our respect and regards to the Management Committee, staff, donors, volunteers and all those involved in this noble project.

Long Live Books Abroad"

NP Narayan Raja, (Principal), Nava Bharath Matriculation School, Rajapalayam, India, 19th December 2012

"We've received the books on 10th December. Thank you for your donation, it's a great gift which will benefit the readers here a lot. The books have been encoded and shelved, we'll make good use of them"

Carter Malik, Thank You Small Library, Yunnan, China, 16th December 2012

Charity Statistics

Volunteers

BOOKS ABROAD is dependant on volunteers, and their significant contribution is valued enormously. Almost all aspects of the selection and packaging processes 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. Four 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 35 volunteers at the end of 2011, twelve ceased to be involved during 2012 and two new volunteers commenced during the course of 2012 giving volunteer numbers of 25 at the end of 2012.

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 2012 was 3,400 hours compared with 4,100 hours in 2011. The decrease in hours during 2012 is due to the reducing number of volunteers.

Charity Membership

Membership of the charity stands at 143 members at the end of 2012 of which 76 are life members (2011 – 150 members – 76 life members). The decrease of 7 members consists of 5 new members less 12 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, on ebay or at various fundraising events.

Total Book donations for the year were 30.9 tonnes (2011 – 42.1 tonnes).

Book Donations	2012	2011
	tonnes	tonnes
Used Books	30.7	38.4
New Books	0.2	3.7
Total Books	30.9	42.1

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, and other books considered unsuitable for sending overseas are industrially shredded which is then used locally for animal bedding or composting.

During 2012 some 5.0 tonnes of books required shredding (2011 – 7.4 tonnes). This decrease reflects the shortage of volunteers experienced during 2012 as there is a considerable backlog of books waiting to be shredded.

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

Client Database

The new Client Database was designed and built during 2010. Populating the database was managed by migrating information relating to existing clients (only clients fully compliant with our terms and conditions) from the old database to the new database. New Clients are added on an ongoing basis from the New Request Database.

At the end of 2012 the database had a total population of 664 Clients of which 174 had been archived leaving 490 active clients.

	2012
Active Clients at 1/1/12	498
From New Request Database	127
Archived	135
Active Clients at 31/12/12	490

New Request Database

The 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 due to the number of existing clients and the output constraints (volunteers and funding) which we face.

Some 326 new requests were received during 2012 together with the 27 carried forward from 2011 giving 353 to be dealt with. Of these 127 were accepted, 204 rejected and 22 are pending. (2011 – 281 to be dealt with of which 40 were accepted, 214 rejected with 27 pending).

New Application Form

During the course of 2012 a new application form was designed in consultation with staff, trustees, volunteers and clients. This one form (incorporating guidance notes for completion) replaced the six forms previously in use.

The new form came into use in November 2012 and by the end of the year 63 forms had been issued (51 to existing clients and 12 to prospective new clients). Early indications are that the form is being well received by the clients and the information being received is of a better quality than the old forms.

Financial Report

The depressed economic climate continued during 2012 with income during the year failing to reach the target required to meet our planned output levels. This, together with declining volunteer input, resulted in our output for the year being only 63% of that planned. Income was only 78% of plan whilst expenditures were 72% of plan. The timing of income receipts continues to be unpredictable with almost 25% of the total income for the year being received in the month of December.

However, the financial position of Books Abroad remains healthy and in accordance with our reserves policy with Free Reserves of £51,550 (2011 - £43,776) at the Balance Sheet date. This represents over 5 months of our total forecast expenditure for 2013 or in excess of 9 months of our forecast 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 £93,795 (2011 - £114,975). The decrease of £21,180 is mainly due to a decrease of £16,034 in Donations from Trust Funds. Another contributing factor was that as only 2 people participated in the overseas trip to Zanzibar there were no funds donated from this source (in 2011 over £10,000 was donated by participants in the trip to Nepal). The impact of this was reduced as over £6,000 was raised at the 30th Anniversary Dinner Dance.

Total Resources Expended for the year amounted to £87,232 (2011 - £102,626). The decreased of £15,394 is almost entirely due to the reduced book despatches.

Total income exceeded expenditure by £6,563 during the year (2011 – expenditure exceeded income by £12,349).

The Trustees expect the adverse economic climate to continue throughout 2013 and this will bring continued challenges. The Trustees are confident that these challenges will be overcome and Books Abroad will continue to provide a quality service to the developing world.

Future Plans

Planned Despatches for 2013

We plan to despatch 36 tonnes of books to over 180 clients in 20 countries worldwide during 2013.

School Parcels account for 10.6 tonnes of this total with parcels planned for 137 clients in 17 different countries as follows:

Africa: Namibia, Nigeria, South Africa, Uganda

Asia: Bhutan, India, Myanmar, Pakistan, Philippines, Sri Lanka, Uzbekistan

Eastern Europe: Bulgaria, Moldova, Poland, Romania, Russia

Middle East: Palestine.

Special Projects account for the remaining 26.0 tonnes as follows:

India

In alliance with Rotary Clubs of Banff (Scotland), Huntly (Scotland), Bhuj (India) and Bikaner (India). A project to send one container of educational books to Bhuj and one to Bikaner where the Rotary Clubs will distribute them to pre-selected schools, colleges, universities and libraries.

Sri Lanka

In alliance with the Zonal Education Departments (East and North Zones) and the Rotary Club of Jaffna. Another exciting project to send a container of carefully selected books for distribution by the Zonal Education Departments to schools in the east and north of Sri Lanka.

Small Projects

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

Independent Examiner

The Trustees intend to ask SBP to undertake the independent examination for the year ending 31st December 2013.

Signed on behalf of the Trustees

V. Ruparelia
Chairperson

15th May 2013



R. Edwards
Treasurer

15th May 2013



Scottish Charity Number SCO 11359

**Report by the Independent Examiner
for the year Ended 31 December 2012**

We report on the accounts of the charity for the year ended 31 December 2012 which are set out on pages 14 to 19.

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
Banff
Aberdeenshire
AB44 1AF

15th May 2013

BOOKS ABROAD

Statement of Financial Activities For the Year to 31st December 2012

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2012 Funds £	Total 2011 Funds £
Incoming Resources					
Voluntary Income	2	72,118	9,644	81,762	109,679
Fundraising Income	3	11,944		11,944	5,247
Interest Received		89		89	49
Total Incoming Resources		84,151	9,644	93,795	114,975
Resources Expended					
	4				
Cost of Generating Funds					
Voluntary Income		9,085		9,085	12,169
Fundraising Activities	5	6,350		6,350	1,407
Total Cost of Generating Funds		15,435		15,435	13,576
Charitable Activities		52,927	6,644	59,571	78,867
Governance Costs		12,226		12,226	10,183
Total Resources Expended		80,588	6,644	87,232	102,626
Net Incoming Resources before Transfers		3,563	3,000	6,563	12,349
Transfers		3,319	-3,319	0	0
Net Movement in Funds		6,882	-319	6,563	12,349
Reconciliation of Funds					
Total Funds brought forward		48,560	3,319	51,879	39,530
Total Funds carried forward		55,442	3,000	58,442	51,879

BOOKS ABROAD

Balance Sheet

As at 31st December 2012

		2012		2011	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	9		3,892		4,784
Total Fixed Assets			3,892		4,784
Current Assets					
Debtors	10	3,019		267	
Cash at bank and in hand		60,351		64,004	
Total Current Assets		63,370		64,271	
Creditors: Amounts falling due within one year	11	8,820		17,176	
Net Current Assets			54,550		47,095
Net Assets			58,442		51,879
The Funds of the Charity	12				
Restricted Income Funds			3,000		3,319
Unrestricted Income Funds			55,442		48,560
Total Charity Funds			58,442		51,879

The Financial Statements on pages 14 to 19 were approved by the Board of Trustees on 25th March 2013 and signed on their behalf.

V. Ruparelia
Chairman

15th May 2013




R. Edwards
Treasurer

15th May 2013

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 2012	2011
	£	£	£	£
Trusts and Foundations	61,900	6,066	67,966	84,000
Donations (inc Gift Aid)	9,743	3,578	13,321	24,894
Membership Subscriptions	475	0	475	785
Total	72,118	9,644	81,762	109,679

3. Fundraising Income Analysis

Source	Unrestricted	Restricted	Total 2012	2011
	£	£	£	£
Book Shop Sales	1,909	0	1,909	1,862
Silent Auction	2,475	0	2,475	0
Dinner Dance	4,445	0	4,445	0
Raffle	1,862	0	1,862	0
Others	1,253	0	1,253	1,127
London Marathon	0	0	0	2,258
Total	11,944	0	11,944	5,247

4. Resources Expended Analysis

	Voluntary Income £	Fundraising Activities £	Charitable Activities £	Governance Costs £	2012 Total £	2011 Total £
Direct Costs						
Book Collection			1,551		1,551	1,652
Book Despatch			16,116		16,116	35,359
Book Packaging			271		271	603
Book Purchases			525		525	1,777
Fundraising		4,350			4,350	324
Salaries	7,273				7,273	9,799
Depreciation			4,264		4,264	3,523
Repairs & Renewals			2,152		2,152	1,146
Electricity		38	1,619		1,657	1,313
Insurance & Water Rates		59	2,518		2,577	2,041
Property Rental		219	9,310		9,529	8,246
Independent Accountant				700	700	600
Intern				1500	1,500	0
Other Costs & Overheads	178	50		1855	2,083	2,280
Total Direct Costs	7,451	4,716	38,326	4,055	54,548	68,663
Allocation of Support Costs						
Electricity	12	12	162	62	248	214
Insurance & Water Rates	19	19	251	96	385	332
Property Rental	71	71	926	356	1,424	1,342
Depreciation	14	14	178	68	274	735
Salaries	1,373	1,373	17,845	6,864	27,455	27,613
Office Expenses	76	76	986	380	1,518	1,507
Other Costs & Overheads	69	69	897	345	1,380	2,127
Total Support Costs	1,634	1,634	21,245	8,171	32,684	33,870

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

5. Resources Expended - Fundraising Activities

	Direct Costs £	Support Costs £	Total 2012 Costs £	Total 2011 Costs £
Dinner Dance	3242	327	3,569	0
Raffle	567	490	1,057	0
Book Sales	316	654	970	930
Others	591	163	754	189
Coffee Morning	0	0	0	288
Total	4,716	1,634	6,350	1,407

6. Analysis of Employee Costs

	2012	2011
Costs	£	£
Office Salaries	27,455	27,613
Commissions	7,273	9,799
Total	34,728	37,412
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 income from Trusts and Foundations and is remunerated on a commission basis.

7. Related Party Transactions

Trustees received no remuneration during the year 2012 (2011 - £nil).

Nine Trustees were reimbursed for expenditures of £1,014 incurred on behalf of the Charity during the year (2011 - Fourteen Trustees reimbursed £810).

8. Independent Examiner's Fee

A provision of £600 (2011 - £500) 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 2012	15,014	3,492	3,632	22,138
Disposals	0	0	0	0
Additions	3,567	80	0	3,647
As at 31st December 2012	18,581	3,572	3,632	25,785
Depreciation				
As at 1st January 2012	11,595	2,452	3,307	17,354
Disposals	0	0	0	0
Charge for the Year	3,718	547	274	4,539
As at 31st December 2012	15,313	2,999	3,581	21,893
Net Book Value				
At 1st January 2012	3,419	1,040	325	4,784
At 31st December 2012	3,268	573	51	3,892

10. Analysis of Debtors

	31st December 2012	31st December 2011
	£	£
Paypal Account	75	59
India Trip Deposits	2,895	0
Others	49	208
Total Debtors	3,019	267

11. Analysis of Creditors

	31st December 2012	31st December 2011
	£	£
Trade Creditors	5,779	15,826
Other Creditors and Accruals	3,041	1,350
Total Creditors	8,820	17,176

12. Analysis of Movement in Funds

	Opening Resources	Incoming Resources	Outgoing Resources	Transfers	Closing Balance
	£	£	£	£	£
Restricted Funds					
South Africa (a)	3,319			-3,319	0
Kenya (b)		6,066	6,066		0
India (c)		3,000			3,000
India (d)		378	378		0
Ghana (e)		200	200		0
Total Restricted Funds	3,319	9,644	6,644	-3,319	3,000
Unrestricted Funds					
Fixed Assets	4,784	3,647	4,539		3,892
Free Reserves	43,776	80,504	76,049	3,319	51,550
Total Unrestricted Funds	48,560	84,151	80,588	3,319	55,442
Total Charity Funds	51,879	93,795	87,232	0	58,442

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

- a) The donors lifted the restriction during the year.
- b) The Kenya funds were received and utilised during the year for the Kenya Schools Project.
- c) Funds received from Rotary Clubs for utilisation in the 2013 India Schools Project.
- d) Funds received and utilised during the year for 2 Indian schools.
- e) Funds received and utilised during the year for Ghana – Read to Kids Project

Acknowledgments

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

The Alchemy Foundation	The Mr & Mrs J T Morgan Foundation
The H B Allan Charitable Trust	The Netherdale Trust
The Allan Charitable Trust	The Father O'Mahoney Memorial Trust
The Ian Askew Charitable Trust	Eleanor Rathbone Charitable Trust
Nancy Bateman Charitable Trust	The Rest-Harrow Trust
Miss Jean Bisgood Charitable Trust	Mrs L D Rope Third Charitable Settlement
The Casey Trust	Davis Rubens Charitable Trust
The Cole Charitable Trust	The Rufford Foundation
The Craignish Trust	The Russell Trust
J & J Denholm Ltd	Rita & David Slowe Charitable Trust
The Gilbert & Eileen Edgar Foundation	The Ryklow Charitable Trust 1992
The Farthing Trust	N Smith Charitable Settlement
Sydney E Franklin Deceased's New Second Charity	The Souter Charitable Trust
The Hugh Fraser Foundation	WF Southall Trust
The Fulmer Charitable Trust	Spear Charitable Trust
The Harford Charitable Trust	The CB & HH Taylor 1984 Trust
Matthew Hodder Charitable Trust	Lok Wan Tho Memorial Foundation
The Jane Hodge Foundation	The Thornton Foundation
Sir James Miller Edinburgh Trust	The Weinstein Foundation
Western Union Foundation	

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

Blythswood Care
 Rotary Club of Huntly
 Oyne Primary School

BSS Group
 Rotary Club of Alford
 Rothienorman Primary School

Rotary Club of Banff
 Rotary Club of Oldmeldrum
 30th Dundee Boys Brigade

Finally, we thank all our volunteers and other helpers for their valuable support during 2012.