



Books Abroad

Alleviating poverty through education

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2013

Contents	Pages
Contents	1
Introduction	2
Reference and Administrative Details	3 – 4
Chairperson’s Report	5
Report of the Trustees	6 – 12
Report of the Independent Examiner	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Accounts	16 - 19
Acknowledgements	20

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 Rhyndale, 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 meters of warehouse space and 107 square meters 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 the donors bring some book donations to us in Rhyndale. 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 meets 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 educational establishments in developing countries. We should continue to meet the

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 (Resigned December 2013)
Administrator: Hazel Stephen
Development Officer: Claire Newman MA (Resigned September 2013)

Report Author: Vinay Ruparelia

Bankers: Clydesdale Bank
161 Mid Street
Keith
Aberdeenshire
AB55 5BL

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
Accountants and Tax Advisers
9 Carmelite Street
Banff
AB45 1AF

Trustees:

Chairperson: Vinay Ruparelia

Vice Chairperson: Vacant

Secretary: Hilary Musgrave

Treasurer: Raymond Edwards

Other Members: Sandra Brown
Gillian Pettigrew
Dr Alan Sinclair
Neil Robinson (Resigned January 2013)
Jamie Love (Resigned June 2013)
Somersal Shepley (Resigned September 2013)

Lorna Bell - Co-opted
Jennie Chalmers - Co-opted
Irene Finlayson - Co-opted
Sue Whyte - Co-opted

Patrons:

Hon President: Vacant

Hon Vice President: Vacant

Patrons: Dr Mairi Hedderwick, Author and Illustrator
Jonathan Meres, Author

Founder: Keith Brunskill

Chairperson's Report

Looking back over 2013 I am pleased to report a very good year for Books Abroad, although the funding income was considerably reduced. We managed the output for the year but limitations will be placed upon us due to drop in income in the coming year.

My years at BA confirmed my views on the dedication and commitment of everybody connected with BA. During 2013 I was personally involved in the delivery of a container of 50,000 books to 83 different schools in Kenya. This was done in collaboration with The Diamond Trust Bank in Kenya. With their assistance new clients were identified and existing clients were serviced making a very cost effective project. This opportunity enabled us to meet our funding partners and helped gain clear understanding of the needs of our clients.

We also organised a fact finding and fundraising trip to India. Some of the trustees and volunteers were able to join and had the opportunities to meet some of our clients and gain valuable information as to their needs. The trip also contributed to much needed funds.

We are actively pursuing other avenues of funding with Rotary International and corporate charitable sources and at the same time reducing our management costs.

Our development officer resigned at the end of September and our trustee Gillian and Irene have taken on the fundraising roles.

Our Manager John Calder resigned at the end of December and the chair, with the help of other trustees, now carry out the day-to-day running of the charity. We have now one only part time paid employee.

We are very confident that with a reduced management costs and the commitment of the Board we look forward to maintaining our output and an improvement in our financial position. We intend to plan for the longer term and special emphasis will be placed on increasing our reserve funds in the coming year. We will continue to offer both the bespoke service to remote parts of the world via our small parcel service and work with our partners to maximise impact and reduce costs.

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



Vinay Ruparelia
Chairperson

20th May 2014

Report of The Trustees for the year ended December 31st 2013

The Trustees (Members of the Management Committee) of BOOKS ABROAD are pleased to present the Annual Report and Financial Statements for the year ended 31st December 2013.

Structure, Governance and Management

BOOKS ABROAD operates as a charity governed by its Constitution and Rules (last revised June 2008) 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 for 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. Non-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 2013 being our work with the Diamond Trust Bank in Kenya, Rotary International and Inverclyde Wheel District (north Scotland).

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 countries 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 Dispatch Plan giving the year in which each country will next be addressed.

Detailed Despatch Programme (including Special Projects) and Financial Budget are prepared prior to

Books Abroad - Report and Accounts 2013

Historically, the Charity's annual output has been between 30 and 35 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 2013 amounted to 27,441kgs (2012 – 22,654 kgs). Despatches were worldwide to 150 client organisations in some 35 different countries (2012– 161 clients in 16 countries). In total, Books Abroad have now dispatched some 2,849,500 books (569.9 tonnes) to 2,183 clients in 90 countries worldwide.

Despatches during 2013 were higher than the previous year. We managed to increase output despite concern over our cash flow. With the late receipt of significant incomes late 2012 we started with a much healthier reserves position in 2013. The Trustees recognize the supreme effort of the volunteers and its importance to the operations of Books Abroad.

School parcel

<u>Region</u>	<u>Countries</u>	<u>Clients</u>	<u>Despatches kgs</u>
Africa	15	43	2,668
Asia	8	19	1,386
Eastern Europe	5	6	408
Caribbean	1	1	51
Pacific Basin	1	1	102
Middle East	2	2	170
Central America	1	1	8
Total	33	73	4,793

Special Projects

<u>Region</u>	<u>Countries</u>	<u>Clients</u>	<u>Despatches kgs</u>
Africa	Burundi	2	538
	Zanzibar	2	520
	South Africa	1	90
	India	1	9,324
	Ghana	1	467
	Malawi	1	2,568
Asia	Sri Lanka	69	9,141
Total		77	22,648

Grand Total for 2013 including small parcels and special projects came to

Countries 35 Clients 150 27,441Kgs.

Indian and Sri Lankan 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 providing 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. These alliances helped to assess better statements of needs: better quality of feedback/impact assessments: secure final destination: with a significant cost reduction.

Client Feedback

On 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. 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 2013 despatches, the quality of despatches and clients needs are better matched with our improved application form. Furthermore we do a detailed analysis of green feedback forms and are kept in client files for future use.

Below are a few excerpts from the many letters of acknowledgment we received from schools around the world relating to consignments sent during 2012 and 2013.

Mail from Youth for Change, a resource centre in Kikuyu Town, Kenya.

It includes Photos of the strawberry farmer who discovered a book titled Projects for small gardens. The young man, Mr Njau from a village called Thamanda, frequented the resource centre and came across our book. He started with 300 Kenyan shillings and bought seedlings and today has over 4,000 strawberry plants. He is now earning 20,000 kshs a month and has become a community consultant on the same subject. He has also been invited to appear on TV and radio stations as a young innovative farmer thus the evidence of how powerful the books are".

Also include a selection of other comments from various countries - please see below:

395 - The Kindu Trust - Ethiopia - Kassahun Demisse, General Manager says -

I am writing to confirm the receipt of 12 book parcels that you

Ref 341 - Tosontsengel First 10 year school, Mongolia - B Selenge says -

"Dear Hazel Happy New Year. We are really glad that we received all 14 parcels of books safely on 25 December, Christmas Day. It seems like Christmas gifts for our school children who love books. Soon we will send you some photos of our children and the rooms where we use the books to study."

Ref 753 - Plaza Central School, Philippines - C Ritchie says -

"Dear Hazel, Our parcels of books arrived on 4 March 2014. They look fantastic and our school is so excited. We will return the green assessment sheets shortly."

Ref 109 - Yusta Sec School, Tanzania - Martin Luciano the school manager says -

"I am very happy to inform you that the parcels you sent our organisation in Oct 2013 have arrived 15 April 2014 and most books are good and useful. There was no damage during transportation."

Ref 371 - Quynh Giang School, Vietnam - Cao Tien Quan the Headteacher says -

"Many thanks for the valuable book parcels you sent which are highly appreciated and crucial for my institution. They have a

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.

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. We saw a number of weekend work parties to help pack for the container to Sri Lanka so that we could ship it out before the end of the year.

The estimated number of volunteer hours remains about 3,400 hours, similar to 2012, but down from 4,100 hours per year, over the previous years. This decrease is due mainly to the reduction in volunteers.

Charity Membership

Membership of the charity stands at 134 members at the end of 2013 of which 70 are life members. This figure is down on our 2012 membership when we had 143 members with 76 life members.

Book Donations

We continue to receive good quality second-hand book from various schools, colleges, libraries and many private individuals throughout the Aberdeenshire, Moray and Central Belt of Scotland which 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.

We have received donations of an approximate 32 tonnes of which 27.441 tonnes were despatched.

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 and garden composting.

During 2013 some 5.0 tonnes of books required shredding.

Office waste is shredded as required, accordingly. Cardboard and other packaging that we are unable to

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.

We have now obtained SAGE charity software and more data will be transferred and easier accessibility and analysis can be made.

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.

We continue to receive approximately 300 new requests each year from different countries worldwide. We retain this data with the intention to include some of our new clients in the country programme we do with our partnership/alliances.

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 during 2013 we issued 127 application forms to existing and 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 older version.

Financial Report

The depressed economic climate during 2012 meant that income continued to fall during 2013 and we had a considerable drop in our income. Unlike 2012, where 25% of the income came in the month of December this did not materialise in 2013.

The financial position of Books Abroad became very precarious and the free reserve dropped from £51,500 to £38,000. However, the financial position will improve in the coming year due to the resignation of the Manager, John Calder, therefore reducing salary costs. The chairman, Vinay Ruparelia, is currently managing the charity on a voluntary basis which will improve the financial position considerably.

Total Incoming Resources for the year amounted to £58,558 (2012 - £93,795). The decrease of £35,237 is mainly due to a decrease in Donations from Trust Funds and fundraising activities. Another contributing factor was that as only 10 people participated in the overseas trip to India..

Total Resources Expended for the year amounted to £79,160 (2012 - £87,232). The decrease of £8,072 is due to the reduction in commission and rental from unit 2.

Total expenditure exceeded income by £20,602 during the year (2012 – income exceeded expenditure by £6,563).

Future Plans

Planned Despatches for 2014

We plan to despatch 35 tonnes of books to over 200 clients in 10 countries worldwide during 2014.

School Parcels account for 4 tonnes of this total with parcels will be sent to remote countries such as Eastern Europe, Middle East and previous clients.

Special Projects account for the remaining 31.0 tonnes as follows:

Ghana – Thrive Africa will receive 9.5 tonnes to be distributed between 128 clients.

Rwanda – Ministry of Education will container with 9.5 tonnes to 100 clients.

Namibia – Library Service – container to local schools and library projects.

Small projects to Albania, Fiji, Greece and Malta will make up another 2 tonnes.


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

20th May 2014


R. Edwards
Treasurer

20th May 2014

Scottish Charity Number SCO 11359

Report by the Independent Examiner for the year Ended 31 December 2013

We report on the accounts of the charity for the year ended 31 December 2013 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.

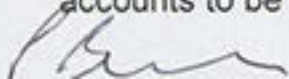
Independent examiner's statement

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.



BOOKS ABROAD

Statement of Financial Activities For the Year to 31st December 2013


	Notes	Unrestricted Funds £	Restricted Funds £	Total 2013 Funds £	Total 2012 Funds £
Voluntary Income	2	51,536	2,372	53,908	81,762
Fundraising Income	3	4,650		4,650	11,944
Interest Received		43		43	89
Profit on disposal of Fixed Assets		485		485	0
		56,714	2,372	59,086	93,795
	4				
Cost of Generating Funds					
Voluntary Income		5,427		5,427	9,085
Fundraising Activities	5	2,637		2,637	6,350
Total Cost of Generating Funds		8,064		8,064	15,435
Charitable Activities		54,452	5,049	59,501	59,571
Governance Costs		11,595		11,595	12,226
		74,111	5,049	79,160	87,232
		-17,397	-2,677	-20,074	6,563
		0	0	0	0
		-17,397	-2,677	-20,074	6,563
Total Funds brought forward		55,442	3,000	58,442	51,879
Total Funds carried forward		38,045	323	38,368	58,442

BOOKS ABROAD


Balance Sheet As at 31st December 2013

		2013		2012	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets	9		<u>2,234</u>		<u>3,892</u>
Total Fixed Assets			2,234		3,892
Current Assets					
Debtors	10	1,111		3,019	
Cash at bank and in hand		<u>46,596</u>		<u>60,351</u>	
Total Current Assets		47,707		63,370	
Creditors: Amounts falling due within one year	11	<u>11,575</u>		<u>8,820</u>	
Net Current Assets			36,132		54,550
Net Assets			38,366		58,442
The Funds of the Charity	12				
Restricted Income Funds			323		3,000
Unrestricted Income Funds			<u>38,043</u>		<u>55,442</u>
Total Charity Funds			38,366		58,442

The Financial Statements on page 14 to 19 were approved by the Management Committee on 20th May 2014 and signed on their behalf.


V. Ruparelia
Chairman

20th May 2014


R. Edwards
Treasurer

20th May 2014

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

The accounts have been prepared on the historic cost convention.

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.

Incoming resources are recorded in the accounts when receivable.

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.

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

Voluntary Income Analysis

Source	Unrestricted	Restricted	Total 2013	2012
	£	£	£	£
Trusts and Foundations	34,575	0	34,575	67,966
Donations (inc Gift Aid)	16,596	2,372	18,968	13,321
Membership Subscriptions	365	0	365	475
Total	51,536	2,372	53,908	81,762

Fundraising Income Analysis

Source	Unrestricted	Restricted	Total 2013	2012
	£	£	£	£
Book Shop Sales	2,509	0	2,509	1,909
Silent Auction	0	0	0	2,475
Dinner Dance	0	0	0	4,445
Raffle	0	0	0	1,862
Others	2,141	0	2,141	1,253
Total	4,650	0	4,650	11,944

4. Resources Expended Analysis

	Voluntary Income £	Fundraising Activities £	Charitable Activities £	Governance Costs £	2013 Total £	2012 Total £
Direct Costs						
Book Collection			1,651		1,651	1,551
Book Despatch			20,541		20,541	16,116
Book Packaging			551		551	271
Book Purchases			1,171		1,171	525
Fundraising		702			702	4,350
Salaries	3,531			532	4,063	7,273
Depreciation			1,291		1,291	4,264
Repairs & Renewals			971		971	2,152
Electricity		40	1,715		1,755	1,657
Insurance & Water Rates		49	2,097		2,146	2,577
Property Rental		243	10,282		10,525	9,529
Independent Accountant				600	600	700
Intern				0	0	1,500
Other Costs & Overheads	293			848	1,141	2,083
Total Direct Costs	3,824	1,034	40,270	1,980	47,108	54,548
Allocation of Support Costs						
Electricity	13	13	158	79	263	248
Insurance & Water Rates	16	16	193	96	321	385
Property Rental	79	79	942	471	1,571	1,424
Depreciation	3	3	31	15	52	274
Salaries	1,395	1,395	16,743	8,372	27,905	27,455
Office Expenses	63	63	759	380	1,265	1,518
Other Costs & Overheads	34	34	405	202	675	1,380
Total Support Costs	1,603	1,603	19,231	9,615	32,052	32,684
Total Resources Expended	5,427	2,637	59,501	11,595	79,160	87,232

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

5. Resources Expended - Fundraising Activities

	Direct Costs £	Support Costs £	Total 2013 Costs £	Total 2012 Costs £
Book Sales	672	801	1,473	970
Coffee Morning	184	321	505	0
Soup & Sweet	41	321	362	0
Others	137	160	297	754
Dinner Dance & Raffle	0	0	0	4626
Coffee Morning	1,034	1,603	2,637	6,350

Commissions	3,531	7,273
Commission - Ex Gratia	532	0
Total	31,968	34,728

Employees

Full-time Office Staff	1	1
Part-time Office Staff	1	1
Development Officer	0	1

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 resigned and ceased to be employed with effect from September 2013. The Trustees agreed to pay her ex gratia commission until August 2014 in respect of enquiries received relating to funding applications sent in September 2013. Whilst employed she worked from home and was self-employed. She was responsible for generating income from Trusts and Foundations and is remunerated on a commission basis.

Related Party Transactions

Trustees received no remuneration during the year 2013 (2012 - £nil).

Seven Trustees were reimbursed for expenditures of £1,153 incurred on behalf of the Charity during the year (2012 - Nine Trustees reimbursed £1,014).

Independent Examiner's Fee

A provision of £600 (2012 - £600) has been accrued at the Balance Sheet date to meet the cost of the Independent Examiner's fees.

Intangible Fixed Assets

	Plant & Machinery £	Furniture & Equipment £	Computer Equipment £	Total
Cost				
at 1st January 2013	18,581	3,571	3,632	25,784
Disposals	3,632	0	0	3,632
Acquisitions	0	0	0	0
at 31st December 2013	14,949	3,571	3,632	22,152
Depreciation				
at 1st January 2013	15,313	2,998	3,581	21,892
Disposals	3,317	0	0	3,317
Charge for the Year	745	547	51	1,343
at 31st December 2013	12,741	3,545	3,632	19,918
Net Book Value				
at 1st January 2013	3,268	573	51	3,892

10. Analysis of Debtors

	31st December 2013	31st December 2012
	£	£
India Trip	500	2,895
Others	611	124
Total Debtors	1,111	3,019

11. Analysis of Creditors

	31st December 2013	31st December 2012
	£	£
Trade Creditors	9,817	5,779
Other Creditors and Accruals	1,758	3,041
Total Creditors	11,575	8,820

12. Analysis of Movement in Funds

	Opening Resources	Incoming Resources	Outgoing Resources	Transfers	Closing Balance
	£	£	£	£	£
Restricted Funds	*				
India (A)	3,000	0	3,000		0
Burundi (B)		504	504		0
India (C)		300	300		0
Zanzibar (D)		845	845		0
Greece (E)		323	0		323
Ghana (F)		400	400		0
Total Restricted Funds	3,000	2,372	5,049	0	323
Unrestricted Funds					
Fixed Assets	3,892	0	1,343	-315	2,234
Free Reserves	51,548	56,714	72,768	315	35,809
Total Unrestricted Funds	55,440	56,714	74,111	0	38,043
Total Charity Funds	58,440	59,086	79,160	0	38,366

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

- Funds received from Rotary Clubs for utilisation in the 2013 India Schools Project.
- Funds received and utilised during the year for Burundi.
- Funds received and utilised during the year for India.
- Funds received and utilised during the year for Zanzibar.
- Funds received during the year to send books to a school in Greece.
- 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 H B Allan Charitable Trust	Sydney E Franklin Deceased's New Second Charity
The Astor of Hever Trust	The Fulmer Charitable Trust
R & S Bancroft Clark	Matthew Hodder Charitable Trust
The Batchworth Trust	The Jane Hodge Foundation
Nancy Bateman Charitable Trust	Sir James Miller Edinburgh Trust
Miss Jean Bisgood Charitable Trust	The Mr & Mrs J T Morgan Foundation
Charities Aid Foundation	The Netherdale Trust
The Cole Charitable Trust	Mrs L D Rope Third Charitable Settlement
The Craignish Trust	N Smith Charitable Settlement
The Cumber Family Charitable Trust	WF Southall Trust
Davis Rubens Charitable Trust	The Thornton Foundation
J & J Denholm Ltd	The Weinstein Foundation
The Gilbert & Eileen Edgar Foundation	

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

BSS Group
 Rotary Club of Huntly
 Oyne Primary School
 Dundee Social Work Panto

Blythswood Care
 Rotary Club of Arbroath
 Rothienorman Primary School

Rotary Club of Banff
 Rotary Club of Oldmeldrum
 Asda Community Life •

Finally, we thank all our volunteers and other helpers for their valuable support during 2013.