

REGISTERED CHARITY NUMBER: SC011359

**TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018
FOR
BOOKS ABROAD**

Anderson & Co
15 Boyndie Street
Banff
Aberdeenshire
AB45 1DY

BOOKS ABROAD

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BOOKS ABROAD

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

Books Abroad has now completed the 36th year in operation and I am very grateful for the dedication and commitment of the Trustees and volunteers who have given an excellent service.

Again in 2018 I am very pleased to report with only 1 part time employee we have once again achieved excellent results. The despatch in 2017 was 28,100 kg and by the end of 2018 we had despatched almost 22,000 kg with another 9,800 kg packed ready to leave early 2019. This represents a 13 percent increase on a similar outlay to the previous year

In 2017 the legacy of £19,000 and a three year term funding from 2 Trusts of £14,000 ended. This resulted in the reduction of resources income by £8,000 in 2018 compared with previous year.

Our 2 main container projects during 2018 were to Zambia and Uganda. Mr Andrew Simpson DL from Elgin High School who has recently retired as a Headmaster, personally supervised the distribution of the books in the Central District in Zambia. The Elgin High School has enjoyed a long term exchange programme with a school in the Mukonchi area.

We were approached by the Trustees of the OKAS Fund, (Old Kampala Secondary School) from Uganda. With their help we were able to distribute to 20 schools providing over 45,000 books. This project was achieved for less than £5,000 in total cost and they provided the overseeing of the project within their country.

"It all began in 2015 with a call to Books Abroad, a registered charity based in Scotland, offering to send a container of school textbooks and reference books to our library at the Old Kampala Senior Secondary School. Books Abroad Staff spent countless hours carefully selecting and sorting appropriate books, packing them in boxes and building a mountain of pallets. Meanwhile, the OKAS Fund trustees began liaising with various schools in Uganda and visiting the Books Abroad warehouse in Scotland. Finally in November 2018 a container loaded with 45,000+ books began its journey by ship from Scotland to Mombasa and then onward by rail to Kampala. The books were finally delivered at the end of February 2019. The books were jubilantly received by the students and staff of Old Kampala Senior Secondary School."

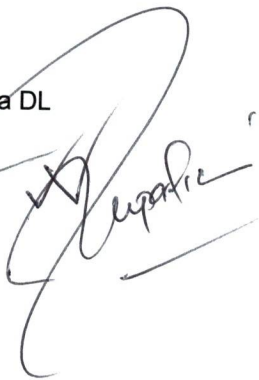
The early despatch of 9,800 kgs in 2019 is a joint venture with the Banff Rotary Club and Books Abroad. This will benefit 13 vocational training colleges. Three of the Trustees, at their own expense, will be taking part in delivering this project which will consist of books, 4 bore holes and a training programme for setting up a multi-media centre.

We are continuing discussions with the local council, who are our landlords, into the possibility of purchasing our building (currently a rental of £13,000). The building needs an upgrade to facilitate all ages and groups to participate in volunteering.

I take this opportunity to thank everybody for their continued support and look forward to meeting the challenges of 2019.

Vinay Ruparelja DL

Chairperson
3 July 2019



BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018

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 utilised 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 Rhynie. 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. We also have small drop off points in Macduff and Dingwall.

BOOKS ABROAD send carefully selected book parcels weighing approximately 8.5 kgs each (40-50 books on average) directly to educational establishments overseas this service is for remote communities.

All parcels are wrapped in clear polythene. We are demand driven, providing only the types of books requested by the recipients. Emphasis is upon quality, good condition books rather than quantity. 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. We ensure we carry a stock of around 200,000 books.

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

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 one part-time member of office staff.

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 HM Revenue & Customs.

BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC011359

Principal address

Unit 1
Richmond Avnue Industrial Estate
Rhynie
Huntly
Aberdeenshire
AB54 4HJ

Trustees

Mr Vinay Ruparelia	Chairperson
Mrs Hilary Musgrave	Secretary
Penny Fuller	Treasurer
Mr Raymond Edwards	
Dr Alan Sinclair	
Mrs Sandra Brown	
Ms Irene Finlayson	
Ms Lorna Bell	
Gary McGregor	
Somersal Shepley	
Dr Miki Davies	

Independent examiner

Arlene Anderson
ICAS
Anderson & Co
15 Boyndie Street
Banff
Aberdeenshire
AB45 1DY

Solicitors

Jamie Craig LLB
Peterkins
Solicitors & Estate Agents
Huntly Business Centre
Gordon Street
Huntly
AB54 8FG

Staff

Administrator: Hazel Stephen

Report

Author/Managing

Trustee: Vinay Ruparelia

BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Telephone/Fax: 01464 861446
Mobile: 07796 777851

E-mail: info@booksabroad.org.uk

Website: www.booksabroad.org.uk

Opening Hours: Monday - Thursday: 10am - 2pm

Bankers:	
Clydesdale Bank	CAF Bank Ltd
161 Mid Street	25 King's Hill Avenue
Keith	West Mailling
Moray	Kent
AB55 5BL	ME19 4JQ

Patrons:

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

Founder: Keith Brunskill

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, 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 taken on the day to day management of BOOKS ABROAD. With help of the part-time employee the Chairperson provides the management to the Trustees on a monthly basis 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. This year we worked with the The Rotary International in Kumasi in Ghana and used them to deliver our books to the various schools.

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.

BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

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,

As part of our chairperson's report the objectives of providing assistance to all education establishments has been mentioned already. Our desire to offer recipients a further supply of books has been very difficult due to financial constraints. We are in contact with our clients and as our finances improve we hope to meet their needs on a more cyclical basis.

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.

The charity's annual output has increased from 28+ tonnes to 31.5 and is achievable in terms of book resources.

BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018

ACHIEVEMENT AND PERFORMANCE

Books despatched

Total book despatches during 2018 amounted to 31,715kgs (2017 - 28,120kgs). Despatches were worldwide to 102 client organisations in some 7 different countries (2017- 112 clients in 9 countries). In total, Books Abroad have now dispatched some 3,400,000 books (680 tonnes) in 95 countries worldwide.

The Trustees recognise the supreme effort of the volunteers and its importance to the operations of Books Abroad.

BOOKS DESPATCHED DURING 2018		
SMALL PARCELS	No of Recipients	No of Kgs to be sent
Europe	1	100
UK Prison	1	150
TOTAL	2	250
SPECIAL PROJECTS		
Uganda	20	10,058
Zambia	32	9,909
TOTAL	52	19,967
Small Projects		
Nepal	27	1,154
Sri Lanka	2	528
TOTAL	29	1,682
TOTAL FOR PROJECTS	83	21,899
PACKED READY TO GO OUT EARLY 2019		
Ghana	19	9,816
GRAND TOTAL	102	31,715

Notes:

Packed ready for Ghana shipment for 2019 = 9,816kg

School parcel volumes are calculated on the basis of primaries receiving 6 parcels, secondaries, libraries, vocational receiving 8 and joint/large primary-secondary schools receiving 12.

Occasionally schools may receive an extra parcel or two eg in order to include a complete reading scheme or encyclopaedia set.

BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018

ACHIEVEMENT AND PERFORMANCE

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.

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 acknowledgement we received from schools around the world relating to consignments sent during 2017/18:-

Mukonchi Secondary School, Zambia

Daniel a former pupil of the school had previously visited Elgin High with a few classmates as part of an exchange programme.

"That's a large number of boxes containing books, this is awesome, I for one really appreciate the gift from the community and the school. As I said the library contained old books the time I was there, this is great as the number of illiterate people will decrease. Hope the community values the items. Such a wonderful thing."

Book Feeding Projects - Zambia Library projects

"I am sure that now with all the new books and information they will have even more to write about (and learn how to write). Thank you again for your help." Regards Alena Machalkova.

We would like to express our gratitude to Books Abroad for the sensitivity they have put in choosing the books for our library, having clearly in mind the specific needs of our readers. After the process of categorisation of the books by the Librarian and the students in charge, our Shalom Library will look like a real library, guaranteeing a rich catalogue for all the age range, interests and needs. At the same time, this process will give them the chance to practice their skills on the library management, and this might lead some of them to become real librarians in the future!

Kelly Geoghegan Tukongote Communitiy Projects - Zambia

Thank you so much!! We have been busy today dividing them up. Some are for our library, some for our literacy project, some for our 5 classrooms, some for a couple of other schools we support and I have kept 100 aside to give as Christmas presents to our pupils. I hope this is all ok. We were especially happy to find all the Jolly Phonics books!! Fantastic. Thank you so much Amanda and everyone at Books Abroad.

Nepal Project - Chris Dickinson

"Yes Hazel a wonderful outcome. None of you truly understand the impact that this book delivery will have on SOME of the children in Nepal. It will be life changing. I was once treated by a lovely doctor in Pokhara for a serious illness who told me that when he was a child a doctor from Edinburgh had placed a stethoscope around his neck and told him "you could be a doctor one day". He dedicated himself from that day on to become a doctor. This is the potential power of what we are all doing. Thanks to all at Books Abroad. Please share this message of thanks and respect and let us also thank Tabi and her grandfather without whom this could not have happened. Hazel and Tabi we should all meet one day to celebrate what we have collectively achieved. Bless you all." Chris.

BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018

ACHIEVEMENT AND PERFORMANCE

Volunteers

BOOKS ABROAD is dependent 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. Eight 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. 23 volunteers help regularly with some having done so for over 20 years. Two new volunteers started during 2018, two were no longer able to help in the unit but are still willing to help us at fundraisers. Somersal Shepley is our volunteer liaison officer and helps keep our volunteers informed.

There are currently two main volunteer days per week, Mondays and Wednesdays, normally between the hours of 10am - 2pm. 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. All volunteers sort and select over 200,000+ books so we can offer the best possible selection of our clients.

The estimated number of volunteer hours during 2018 was 4,000 hours which includes working in the warehouse, fundraising and travelling time collecting donations from around the local area and as far down as Fife.

Charity Membership

Membership of the charity stands at 92 members at the end of 2018, of which 66 are life members down on last year which had 97 members and 68 life members although we did get 2 new members during 2018.

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 45,750 tonnes (2017 - 40,100 tonnes). This figure is up on previous year as we now distribute posters to various local areas describing which types of books are most suitable for our needs for either overseas projects or for sale via our fundraising events.

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. Books not suitable for the purpose of education is set aside and given to a Book Charity. Once again this stops the books going into landfill.

Office waste is shredded or recycled accordingly. Cardboard and other packaging that we are unable to effectively re-use ourselves is recycled.

BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018

ACHIEVEMENT AND PERFORMANCE
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. Worldwide demand for books continues to rise on a weekly basis.

New Request Database

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 however it is not possible to meet every request for support.

New Website

Development of our new website is now fully operational and more donations and requests are now made online.

FINANCIAL REVIEW

Total Incoming Resources for the year amounted to £42,799 (2017 - £79,951) showing a decrease of £37,152. Although we did receive a legacy of over £19,000 during 2017. The resources expended was £51,223 which was down from £51,547 in 2017.

The increase in income stream has placed us in a stronger financial position.

FUTURE PLANS

We have finally succeeded in packing over 31.7 tonnes during 2018.

SPECIAL PROJECTS PLANNED FOR 2018/19/20

SPECIAL PROJECTS 80,000 KGS 400,000 BOOKS at COST £138,000

Zambia - This is a project been carried out in conjunction with our local high School and the books have already been supplied and an offer of help towards the final costs.

Project £18,000

Uganda - Working with OKAS and Kololo Secondary Schools we are filling a container for them both to share out as well as supply their various feeder primary schools with books.

Project £19,000

Ghana - Working with the Rotary Club and Rotoract and University

Project £15,000

Sierra Leone - Working with EducAid Trust - Spring 2019

Project £16,000

Sri Lanka - Project with Education Dept of Jaffna

Project £18,000

Tortolla, British Virgin Islands - working with Rotary Club of Tortolla

Project £18,000

Zimbabwe - Working with Collin Nybadza Children's Trust

Project £19,000

Kenya - working with Diamond Trust Bank

Project £15,000

BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018

BESPOKE SMALL PARCEL SERVICE
10,000Kgs 50,000 Books for approximate cost of £10,000

Books Abroad receives requests daily from overseas schools for our books. This demand is met by providing 10kg parcels via International postal system. This is a very expensive way to send books but we are able to meet the needs from very remote places.

During the year we have taken the opportunities from the new requests, mainly from charities based in the UK, who were supplying container loads to overseas projects. These charities were supplied with one or two pallets of books each containing 2,500 books and delivered to their UK address for onward delivery. This helped keep our output up and reduced our despatch costs. The countries which received books were Nepal, Sri Lanka, Uganda and Zambia.

Approved by order of the board of trustees on 9th Sept '19 and signed on its behalf by:


Penny Fuller - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOOKS ABROAD**

I report on the accounts for the year ended 31 December 2018 set out on pages twelve to nineteen.

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 Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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



Arlene Anderson
ICAS
Anderson & Co
15 Boyndie Street
Banff
Aberdeenshire
AB45 1DY

Date: 6/8/19

BOOKS ABROAD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

	Not es	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		37,373	100	37,473	73,201
Activities for generating funds	2	5,257	-	5,257	6,715
Investment income	3	69	-	69	35
Total incoming resources		42,699	100	42,799	79,951
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs		71	-	71	(301)
Charitable activities					
Book despatched		49,918	-	49,918	46,243
Governance costs		1,234	-	1,234	5,922
Total resources expended		51,223	-	51,223	51,864
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
		(8,524)	100	(8,424)	28,087
Gross transfers between funds	9	4,936	(4,936)	-	-
Net incoming/(outgoing) resources		(3,588)	(4,836)	(8,424)	28,087
RECONCILIATION OF FUNDS					
Total funds brought forward		126,294	6,836	133,130	105,043
TOTAL FUNDS CARRIED FORWARD		122,706	2,000	124,706	133,130

The notes form part of these financial statements

BOOKS ABROAD
BALANCE SHEET
AT 31 DECEMBER 2018

	Not es	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	6	1,348	-	1,348	2,656
CURRENT ASSETS					
Debtors	7	2,553	-	2,553	507
Cash at bank and in hand		<u>119,525</u>	<u>2,000</u>	<u>121,525</u>	<u>131,903</u>
		122,078	2,000	124,078	132,410
CREDITORS					
Amounts falling due within one year	8	(720)	-	(720)	(1,936)
NET CURRENT ASSETS		<u>121,358</u>	<u>2,000</u>	<u>123,358</u>	<u>130,474</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>122,706</u>	<u>2,000</u>	<u>124,706</u>	<u>133,130</u>
NET ASSETS		<u>122,706</u>	<u>2,000</u>	<u>124,706</u>	<u>133,130</u>
FUNDS	9				
Unrestricted funds				122,706	126,294
Restricted funds				<u>2,000</u>	<u>6,836</u>
TOTAL FUNDS				<u>124,706</u>	<u>133,130</u>

The financial statements were approved by the Board of Trustees on 20th Aug. 19 and were signed on its behalf by:

.....
Mr Vinay Ruparelia - Trustee

The notes form part of these financial statements

BOOKS ABROAD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES

ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

INCOMING RESOURCES

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

RESOURCES EXPENDED

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- Straight line over 5 years
Computer equipment	- Straight line over 3 years

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. ACTIVITIES FOR GENERATING FUNDS

	2018	2017
	£	£
Shop income	3,119	1,570
Raffles	1,860	1,895
Other income	-	1,477
Quiz	278	235
Coffee morning	-	1,538
	<u>5,257</u>	<u>6,715</u>

BOOKS ABROAD

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2018

3. INVESTMENT INCOME

	2018	2017
	£	£
Deposit account interest	<u>69</u>	<u>35</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

5. STAFF COSTS

	2018	2017
	£	£
Wages and salaries	<u>11,220</u>	<u>11,025</u>

The average monthly number of employees during the year was as follows:

	2018	2017
Office salaries	1	1
Cleaning	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2018 and 31 December 2018	<u>14,949</u>	<u>3,571</u>	<u>7,596</u>	<u>26,116</u>
DEPRECIATION				
At 1 January 2018	14,949	3,571	4,940	23,460
Charge for year	<u>-</u>	<u>-</u>	<u>1,308</u>	<u>1,308</u>
At 31 December 2018	<u>14,949</u>	<u>3,571</u>	<u>6,248</u>	<u>24,768</u>
NET BOOK VALUE				
At 31 December 2018	<u>-</u>	<u>-</u>	<u>1,348</u>	<u>1,348</u>
At 31 December 2017	<u>-</u>	<u>-</u>	<u>2,656</u>	<u>2,656</u>

BOOKS ABROAD

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	<u>2,553</u>	<u>507</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	-	1,138
Other creditors	<u>720</u>	<u>798</u>
	<u>720</u>	<u>1,936</u>

9. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
Unrestricted funds				
General fund	126,294	(8,524)	4,936	122,706
Restricted funds				
Malawi	700	-	(700)	-
Sri-Lanka	3,136	-	(3,136)	-
Zimbabwe	3,000	-	(3,000)	-
Nigeria	-	100	(100)	-
Tortolla	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
	6,836	100	(4,936)	2,000
TOTAL FUNDS	<u>133,130</u>	<u>(8,424)</u>	<u>-</u>	<u>124,706</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,699	(51,223)	(8,524)
Restricted funds			
Nigeria	100	-	100
TOTAL FUNDS	<u>42,799</u>	<u>(51,223)</u>	<u>(8,424)</u>

BOOKS ABROAD

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2018

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General fund	101,907	24,387	126,294
Restricted Funds			
Malawi	-	700	700
Sri-Lanka	3,136	-	3,136
Zimbabwe	-	3,000	3,000
	3,136	3,700	6,836
TOTAL FUNDS	<u>105,043</u>	<u>28,087</u>	<u>133,130</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,251	(51,864)	24,387
Restricted funds			
Malawi	700	-	700
Zimbabwe	3,000	-	3,000
	3,700	-	3,700
TOTAL FUNDS	<u>79,951</u>	<u>(51,864)</u>	<u>28,087</u>

BOOKS ABROAD

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2018

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
Unrestricted funds				
General fund	101,907	15,863	4,936	122,706
Restricted funds				
Malawi	-	700	(700)	-
Sri-Lanka	3,136	-	(3,136)	-
Zimbabwe	-	3,000	(3,000)	-
Nigeria	-	100	(100)	-
Tortolla	-	-	2,000	2,000
	<u>3,136</u>	<u>3,800</u>	<u>(4,936)</u>	<u>2,000</u>
TOTAL FUNDS	<u>105,043</u>	<u>19,663</u>	<u>-</u>	<u>124,706</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,950	(103,087)	15,863
Restricted funds			
Malawi	700	-	700
Zimbabwe	3,000	-	3,000
Nigeria	100	-	100
	<u>3,800</u>	<u>-</u>	<u>3,800</u>
TOTAL FUNDS	<u>122,750</u>	<u>(103,087)</u>	<u>19,663</u>

10. RELATED PARTY DISCLOSURES

Trustees received no remuneration during the year 2018 (2017 - £nil).

BOOKS ABROAD

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2018

11. ACKNOWLEDGEMENTS

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

The Ian Askew Charitable Trust	The Astor of Hever
The Davis Rubens Charitable Trust	J & J Denholm Ltd
The Gilbert & Eileen Edgar Foundation	S E Franklin Dec'd New Second Charity
The Hugh Fraser Foundation	The Fulmer Charitable Trust
The K M Harbinson Charitable Trust	The Harford Charitable Trust
The Y P McNeice Charitable Foundation	The Netherdale Trust
The Rainford Trust	The Rest-Harrow Trust
The N Smith Charitable Settlement	The Spear Charitable Trust
The Thornton Foundation	The HDH Wills 1965 Charitable Trust

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 Aberdeen	Banff Rotary Club
Inverurie Rotary Club	Bridge of Don Academy	Dundee High School
Dyce Primary	Elgin High School	Fishermoss Primary School
Forres Secondary	Fochabers Schools	Fraserburgh Primary
Gordons Schools	Hazelhead Academy	Portessie Primary
Portlethen Primary	Robert Gordons College	Stoneywood Primary School
Summer School	Rhynie Primary	Wick Schools
Fordyce Garden Booksale	Midmar Church Group	Banff Tailoring Services
A R R Craib	Hamlyns of Scotland	Rizza's of Huntly
Visit Scotland	World of Books	

Finally, we thank all our volunteers and other helpers for their valuable support during 2018.

BOOKS ABROAD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

	2018 £	2017 £
INCOMING RESOURCES		
Voluntary income		
Donations	8,878	6,499
Gift aid	300	5,597
Legacies	4,000	19,064
Subscriptions	95	315
Trusts & Foundations	<u>24,200</u>	<u>41,726</u>
	37,473	73,201
Activities for generating funds		
Shop income	3,119	1,570
Raffles	1,860	1,895
Other income	-	1,477
Quiz	278	235
Coffee morning	<u>-</u>	<u>1,538</u>
	5,257	6,715
Investment income		
Deposit account interest	<u>69</u>	<u>35</u>
Total incoming resources	42,799	79,951
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Fundraising	71	(301)
Charitable activities		
Property rent	11,372	13,890
Rates and water	409	389
Insurance	662	651
Light and heat	2,201	2,056
Telephone	369	404
Postage and stationery	319	599
Book despatch	10,226	12,835
Book packaging	1,246	628
Repairs & renewals	6,098	264
Book Collection Costs	<u>2,767</u>	<u>1,334</u>
	35,669	33,050
Governance costs		
Website Costs	-	3,264
Accountancy	1,070	1,120
Legal fees	-	840
Other costs	<u>164</u>	<u>698</u>
	1,234	5,922

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BOOKS ABROAD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

	2018 £	2017 £
Support costs		
Management		
Wages	11,220	11,025
Insurance	1,096	521
Sundries	528	200
Office expenses	37	79
Computer equipment	<u>1,308</u>	<u>1,308</u>
	14,189	13,133
Finance		
Bank charges	<u>60</u>	<u>60</u>
Total resources expended	51,223	51,864
	<u> </u>	<u> </u>
Net (expenditure)/income	<u>(8,424)</u>	<u>28,087</u>

This page does not form part of the statutory financial statements