

**TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
FOR
BOOKS ABROAD**

Anderson & Co
15 Boyndie Street
Banff
Aberdeenshire
AB45 1DY

BOOKS ABROAD
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FOR THE YEAR ENDED 31 DECEMBER 2019

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**BOOKS ABROAD
CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

Books Abroad has now completed the 37th year in operation and I am very grateful for the dedication and commitment of the Trustees, volunteers and our administrator, Hazel, have all given excellent service.

Again in 2019 I am very pleased to report that we have once again achieved excellent results, The despatch in 2019 was 26,500 kg with 10,200 kg packed ready for 2020 Sri Lankan container. This is an increase on our 2018 output when we despatched 22,000 kg with almost 9,800 kg packed ready for our Ghana shipment.

Our two main container projects during 2019 were to Ghana and Sierra Leone. We worked with Banff Rotary Club and the International Rotary of Ghana as well as three small charities. Three trustees visited the rotary project, at their own expense, where they took part in a multimedia training programme for the 13 Vocational Training Colleges who also benefitted from the delivery of books.

For the Sierra Leone project, we joined forces with the UK charity EducAid, and were very pleased to receive their wonderful feedback report on how the books were used. 60 schools received boxes of books which reached approx. 30,000 children. The books will, of course, continue to be used for the benefit of thousands more over the coming years.

Books Abroad was also able to work with a few UK charities that are active in Malawi, Sierra Leone and Zimbabwe. They were provided with pallets of books per their requirements and delivered to their depots within the UK with onward transport at no cost to our charity.

We are still pursuing 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 2020.

Vinay Ruparelia, DL
Chairperson



**BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

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 Banff bookshop 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 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC011359

Principal address

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

Trustees

Mr Vinay Ruparelia	Chairperson
Mrs Hilary Musgrave	Secretary
Mrs Penny Fuller	Treasurer
Mr Raymond Edwards	
Mrs Sandra Brown	
Ms Irene Finlayson	
Ms Lorna Bell	
Mr Gary McGregor	
Mrs Somersal Shepley	
Dr Miki Davies	
Dr Alan Sinclair	- resigned 1.9.19

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 2019**

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: Jonathan Meres, Author

Ian Dow - Rotarian - Past District Governor

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 2019**

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.

Production output for the past two years has been very good and the packed and sent totals were 31.7 tonnes and 36.7 tonnes.

**BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

ACHIEVEMENT AND PERFORMANCE

Books despatched

BOOKS DESPATCHED DURING 2019

SPECIAL PROJECTS	No of Recipients	Kilos sent
Ghana	23	9,816
Sierra Leone	42	9,140
TOTAL	<u><u>65</u></u>	<u><u>18,956</u></u>
Mini Projects		
Malawi - Aberdeen	1	610
Sierra Leone - Fareham	20	1,224
Zimbabwe - Slough	12	1,158
Zimbabwe - Ipswich	20	3,352
Scottish Prison	1	942
TOTAL	<u><u>54</u></u>	<u><u>7,286</u></u>
PROJECT TOTAL	119	26,242
Small Parcels		
Kenya	1	53
Malawi	1	106
Sri Lanka	1	37
Scottish group	1	60
TOTAL	<u><u>4</u></u>	<u><u>256</u></u>
GRAND TOTAL	<u><u>123</u></u>	<u><u>26,498</u></u>

Notes:

Packed ready for Sri Lanka shipment despatch 2020 = 10,234 kgs

ACHIEVEMENT AND PERFORMANCE

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.

Feedback received from Projects was very positive with the vast majority of the books sent being classed as useful or very useful.

**BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

ACHIEVEMENT AND PERFORMANCE

Books despatched

Below are a few excerpts from the many letters of acknowledgement we received from schools around the world relating to consignments sent during 2018/19:-

Erin from EducAid, Sierra Leone received a 20ft container holding approx. 50,000 books from us December 2019. "While the delays of the books in port and delivery due to the Covid-19 pandemic were unfortunate, deliveries happened during school closures, providing an opportunity for schools and students to continue learning safely at a distance through reading. Through EducAid's programmes the children impacted with this initial delivery will be well over 30,000 without considering the future readers of the books. I included EducAid's costs in the report to get the books out of port (£4,545) to show EducAid's commitment to Books Abroad and this project. We did not budget for this, but did this because of our relationship with Books Abroad and commitment to making sure as many children and schools as possible could benefit from Books Abroad's generous donation."

Joseph S Karvo DD Teaching Service Commission Bombali - Sierra Leone - "We as a commission will encourage any partnership for teacher development. We want to appreciate the moves especially during these hard times. Thanks for contributing to teacher development. We appreciate EducAid and Books Abroad."

Help Tafo Trust, Ghana. This is a Scottish charity, a local NGO based in Banchory, Scotland, set up to build and run a school in rural Ghana. The trust was started in 2002 by Basil Johnston aka Madam Eric who bought sufficient land to build a nursery and primary school, with enough farm land to grow crops in order to feed the children. The school now educates 300 children. A pallet (30 boxes) containing Reading Schemes was sent to the school in May 2019 and a thank you message was received: "We have always found it difficult to get the books we so badly need and in the quantity that would make a difference. The shipment from Books Abroad has drastically improved our situation. The quality of the books is also top notch. Many many thanks, Juliet Johnston School, New Tafo-Akim, Eastern Region. Received 1 pallet. "

Pen to Paper, Ghana - Pansy Samuel - Received 1 pallet - "We have received the books and we are so grateful for the books. We are arranging them in our library."

Stepping Stones Academy, Ghana - 1 pallet - Headteacher "With this project we would like to motivate the students to read in their free time, so they can improve their reading skills. We are hoping that the students experience fun and find helpful to read. Reading and writing is the basic of education and the first step to an advanced education. Besides that, it will help the children to achieve the futures they are dreaming about."

Mbuka CCAP partnership with New Deer Church - Mulungu A Nanu - "I am writing with joy and gratitude as we today celebrate the arrival and handover of the donations to Mbuka CCAP from our partner church in Scotland. It was a great ceremony which was officiated by our dear pastor Rev DF Zembeni. The school pupils were full of joy. Teachers were very happy as they received the books. The gift will change the education standard in our school. We thank you all for such a gift of books and knitted clothes. We send our love to all of you there."

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 volunteers-base long-standing. 28 volunteers help regularly with some having done so for over 20 years. Seven new volunteers started during 2019, a few were no longer able to help in the unit but are still willing to help at fundraising events. Somersal Shepley is our volunteer liaison officer and helps keep our volunteers informed.

**BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

ACHIEVEMENT AND PERFORMANCE

Books despatched

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 has increased from 4,000 to over 4,600 hours which includes working in the warehouse, travelling time to collect donations from around the local area and as far away as Glasgow and Fife. Also our usual fundraising events along with our Banff Bookshop opening in Sept 2019 we are now relying on volunteers in that area to help keep the shop open Monday to Saturday 10am to 4pm.

Charity Membership

Membership of the charity stands at 83 members at the end of 2019, of which 64 are life members, this is down on last year.

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, at various fundraising events as well as at our new book shop on Banff High Street.

Total Book donations for the year were approx. 47,750 tonnes (2018 - 45,750 tonnes). We are continuing to receive substantial book stocks from various parts of Scotland. In the past year we have also received a number of large pallets of books from various schools in various parts of the UK including Hull, Leicester, Slough and Cornwall and a school in Wales.

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. We send books we cannot use to World of Books whereby we receive a small donation per box. 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 2019**

**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. Regular updates are made by a volunteer.

FINANCIAL REVIEW

Total Incoming Resources for the year amounted to £49,491 (2018 - £42,799). The resources expended was £59,433 which was up £8,200 from £51,223 in 2018.

The financial position is now under strain, on the basis of £50,000 contingency monies as the resources expended for the past two years have exceeded the incoming resources.

FUTURE PLANS

We have finally succeeded in packing over 31.7 tonnes during 2019.

BOOK DESPATCH & BUDGET 2019/2020/2021

SPECIAL PROJECTS 60,000 KGS 300,000 BOOKS at COST £99,000

Ghana - Working with the Rotary Club District 1010, Rotary International and 13 Vocational Colleges, 3 other charities - Despatched January 2019

Project £15,000

Sierra Leone - Working with EducAid Trust - despatched July 2019. 3 other charities also received a pallet each and received good feedback.

Project £16,000

Sri Lanka - Project with Education Dept of Jafna - despatch

Project £18,000

Zimbabwe - Working with Collin Nybadza Children's Trust

Project £19,000

Pakistan - Working with the Rotary Club of Pakistan

Project £13,000

Tortolla, British Virgin Islands - working with Rotary Club of Tortolla, St Vincent and the Grenadines

Project £18,000

BESPOKE SMALL PARCEL SERVICE

2,000Kgs 10,000 Books for approximate cost of £5,000

Books Abroad receives requests almost daily from overseas schools asking 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.

**BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

Mainly we try to help a few mini projects and send them either a pallet or two which is cheaper than sending small parcels. Each pallet can hold approx. 2,500 books so a good sized donation especially if the recipient is unable to handle the huge quantities of books.

There are times we are asked to send some pallets of books to other UK charities which are working overseas. They use our books to supplement their own donation of goods, such as medical, clothing and computers and include them in their containers at their own cost.

The countries which received books were Kenya, Malawi, Sierra Leone, Sri Lanka and Zimbabwe.

Approved by order of the board of trustees on *16th Nov 2020*..... and signed on its behalf by:

Penny Fuller
.....
Mrs Penny Fuller - Trustee

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

I report on the accounts for the year ended 31 December 2019 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: 17/11/20

BOOKS ABROAD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		41,827	-	41,827	37,473
Activities for generating funds	2	7,523	-	7,523	5,257
Investment income	3	141	-	141	69
Total incoming resources		<u>49,491</u>	-	<u>49,491</u>	<u>42,799</u>
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs		98	-	98	71
Charitable activities					
Book despatched		57,787	-	57,787	49,918
Other resources expended		1,548	-	1,548	1,234
Total resources expended		<u>59,433</u>	-	<u>59,433</u>	<u>51,223</u>
NET INCOMING/(OUTGOING) RESOURCES		(9,942)	-	(9,942)	(8,424)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>122,706</u>	<u>2,000</u>	<u>124,706</u>	<u>133,130</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>112,764</u></u>	<u><u>2,000</u></u>	<u><u>114,764</u></u>	<u><u>124,706</u></u>
CONTINUING OPERATIONS					
All incoming resources and resources expended arise from continuing activities.					

**BOOKS ABROAD
BALANCE SHEET
AT 31 DECEMBER 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	6	40	-	40	1,348
CURRENT ASSETS					
Debtors	7	875	-	875	2,553
Cash at bank and in hand		<u>112,599</u>	<u>2,000</u>	<u>114,599</u>	<u>121,525</u>
		113,474	2,000	115,474	124,078
CREDITORS					
Amounts falling due within one year	8	(750)	-	(750)	(720)
NET CURRENT ASSETS		<u>112,724</u>	<u>2,000</u>	<u>114,724</u>	<u>123,358</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>112,764</u>	<u>2,000</u>	<u>114,764</u>	<u>124,706</u>
NET ASSETS		<u>112,764</u>	<u>2,000</u>	<u>114,764</u>	<u>124,706</u>
FUNDS					
Unrestricted funds	9			112,764	122,706
Restricted funds				<u>2,000</u>	<u>2,000</u>
TOTAL FUNDS				<u>114,764</u>	<u>124,706</u>

The financial statements were approved by the Board of Trustees on 16/11/20 and were signed on its behalf by:



.....
Mr Vinay Ruparelia - Trustee

**BOOKS ABROAD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

1. ACCOUNTING POLICIES

ACCOUNTING CONVENTION

The financial statements have been prepared under the historical cost convention, 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

	2019	2018
	£	£
Shop income	6,360	3,119
Raffles	171	1,860
Quiz	236	278
Coffee morning	756	-
	<u>7,523</u>	<u>5,257</u>

BOOKS ABROAD
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

3. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account interest	<u>141</u>	<u>69</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

5. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	<u>12,702</u>	<u>11,220</u>

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

	2019	2018
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 2019 and 31 December 2019	<u>14,949</u>	<u>3,571</u>	<u>7,596</u>	<u>26,116</u>
DEPRECIATION				
At 1 January 2019	14,949	3,571	6,248	24,768
Charge for year	-	-	<u>1,308</u>	<u>1,308</u>
At 31 December 2019	<u>14,949</u>	<u>3,571</u>	<u>7,556</u>	<u>26,076</u>
NET BOOK VALUE				
At 31 December 2019	<u>-</u>	<u>-</u>	<u>40</u>	<u>40</u>
At 31 December 2018	<u>-</u>	<u>-</u>	<u>1,348</u>	<u>1,348</u>

BOOKS ABROAD
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade debtors	<u>875</u>	<u>2,553</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Other creditors	<u>750</u>	<u>720</u>

9. MOVEMENT IN FUNDS

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
Unrestricted funds			
General fund	122,706	(9,942)	112,764
Restricted funds			
Tortolla	2,000	-	2,000
TOTAL FUNDS	<u>124,706</u>	<u>(9,942)</u>	<u>114,764</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	49,491	(59,433)	(9,942)
TOTAL FUNDS	<u>49,491</u>	<u>(59,433)</u>	<u>(9,942)</u>

BOOKS ABROAD
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

9. MOVEMENT IN FUNDS - continued

Comparatives for 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	-	-	2,000	2,000
	<u>6,836</u>	<u>100</u>	<u>(4,936)</u>	<u>2,000</u>
TOTAL FUNDS	<u>133,130</u>	<u>(8,424)</u>	<u>-</u>	<u>124,706</u>

Comparative 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 2019

9. MOVEMENT IN FUNDS - continued

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

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	126,294	(18,466)	4,936	112,764
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>6,836</u>	<u>100</u>	<u>(4,936)</u>	<u>2,000</u>
TOTAL FUNDS	<u>133,130</u>	<u>(18,366)</u>	<u>-</u>	<u>114,764</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	92,190	(110,656)	(18,466)
Restricted funds			
Nigeria	100	-	100
TOTAL FUNDS	<u>92,290</u>	<u>(110,656)</u>	<u>(18,366)</u>

10. RELATED PARTY DISCLOSURES

Trustees received no remuneration during the year 2019 (2018 - £nil).

BOOKS ABROAD
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2019

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
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 2019.

BOOKS ABROAD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019	2018
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	20,857	8,878
Gift aid	-	300
Legacies	-	4,000
Subscriptions	70	95
Trusts & Foundations	<u>20,900</u>	<u>24,200</u>
	41,827	37,473
Activities for generating funds		
Shop income	6,360	3,119
Raffles	171	1,860
Quiz	236	278
Coffee morning	<u>756</u>	<u>-</u>
	7,523	5,257
Investment income		
Deposit account interest	<u>141</u>	<u>69</u>
Total incoming resources	<u>49,491</u>	<u>42,799</u>
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Fundraising	98	71
Charitable activities		
Property rent	13,906	11,372
Rates and water	499	409
Insurance	694	662
Light and heat	2,982	2,201
Telephone	458	369
Postage and stationery	421	319
Book despatch	16,880	10,226
Book packaging	552	1,246
Repairs & renewals	915	6,098
Book Collection Costs	<u>3,297</u>	<u>2,767</u>
	40,604	35,669
Support costs		
Management		
Wages	12,702	11,220
Insurance	1,258	1,096
Advertising	334	-
Sundries	1,012	528
Carried forward	15,306	12,844

BOOKS ABROAD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019	2018
	£	£
Management		
Brought forward	15,306	12,844
Office expenses	509	37
Computer equipment	<u>1,308</u>	<u>1,308</u>
	17,123	14,189
Finance		
Bank charges	60	60
Governance costs		
Sundries	14	164
Accountancy and legal fees	<u>1,534</u>	<u>1,070</u>
	1,548	1,234
Total resources expended	<u>59,433</u>	<u>51,223</u>
Net expenditure	<u>(9,942)</u>	<u>(8,424)</u>