

REGISTERED CHARITY NUMBER: SC011359

**TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
BOOKS ABROAD**

Ritsons Chartered Accountants
15 Boyndie Street
Banff
AB45 1DY

BOOKS ABROAD
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FOR THE YEAR ENDED 31 DECEMBER 2021

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**BOOKS ABROAD
CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Books Abroad has now completed its 39th year in operation.

We look forward to the year ahead, without Covid 19 restrictions, and celebrating our 40th year.

In the first three months of 2021, we had a second lockdown, and no volunteers came; Hazel, our only part-time employee, ensured continuity. Our bookshop was also closed.

During the second half of 2021, we finally prepared and completed a long-awaited shipment to St Vincent and 5 other islands in the Caribbean. This shipment enabled us to achieve a distribution of over 4 million books to 100 countries and 3800 educational and community establishments.

We usually send 20ft containers but 2021 saw us send our first ever 40ft container holding over 100,000 books for Kenya. Our partners in Nairobi, www.shishukunj.org.uk, facilitated the customs clearance and distribution.

The container was shared with St. Paul's University Limuru near Nairobi. Introduction to the University came via the family of the late Prof Robin Barbour, by a special request, to deliver his personal library to the University. Irene Muthoni Kibandi, Librarian, in charge at the University and the schools in the area is joining in distribution of books and setting up libraries within schools. The University also received a large selection of suitable books.

We also delivered three mini projects to Gaza, India and Sierra Leone.

I am pleased to say that the model of working with the charities based locally, helping identifying needs, and distribution has helped us to play a big part in sustainability and circular economy enabling us to distribute four books for only one pound.

Thanks goes out to all our Trustees, volunteers and supporters.

We are all looking forward to a major development for Books Abroad in 2022.

Vinay Ruparelia, MBE DL



**BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

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. Small donations of a box or two can be arranged to be dropped off at our Banff High St bookshop as well as a shop in Dingwall. 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.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC011359

**BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

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

Trustees

Mr Vinay Ruparelia, MBE DL
Mrs Hilary Musgrave
Mrs Penny Fuller
Mr Raymond Edwards
Mrs Sandra Brown
Ms Irene Finlayson
Ms Lorna Bell
Mrs Somersal Shepley
Dr Miki Davies

Chairperson
Secretary
Treasurer

Independent examiner

Arlene Anderson
ICAS
Ritsons Chartered Accountants
15 Boyndie Street
Banff
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 2021**

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

Banff Bookshop,

47 High St,

Banff,

AB45 1AN,

Tel: 01261 498080

Usually open Monday to Saturday 10am - 3.45pm

Bankers:

Clydesdale Bank

161 Mid Street

Keith

Moray

AB55 5BL

CAF Bank Ltd

25 King's Hill Avenue

West Mailling

Kent

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.

BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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 2021 was up to 35,264kgs from 32,570 kgs in 2020 despite 3 months closure due to Covid-19.

**BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

ACHIEVEMENT AND PERFORMANCE

Books despatched

	BOOKS DESPATCHED DURING 2020	
SPECIAL PROJECTS	No of Recipients	Kilos sent
Caribbean	22	10,715
Kenya - Limuru	48	9,370
Kenya - Shishukunji	10	9,700
TOTAL	80	29,785
Mini Projects		
Gaza	1	441
India	1	1,722
Sierra Leone	1	1,088
TOTAL	3	3,251
Small Parcels	4	210
TOTAL	4	210
 GRAND TOTAL	 87	 33,246

Notes:

Packing for Zambia - 4 pallets = 2,000Kgs.

Annual total packed is 35,246 despite volunteers not working for 3 months due to Covid-19 restrictions.

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 2021**

ACHIEVEMENT AND PERFORMANCE

Books despatched

Below are a few excerpts from the consignments sent during 2020/21:-

Sri Lanka 2020 despatch

11.02.2021 - Arivoli Community Centre, Punnalaikkadduvan. - "We have received your kind donation of 6 boxes of children and adult books for our Arivoly Community Centre Library. They will be a valued addition to our Library Unit. Thank you very much for this educational support. We are thinking you will continue to support in future.

16.02.2021 - Chavakachcheri Pradeshiya Sabha, Kodikamam - "We kindly inform you that we received your donated books for Kachachai, Mirusuvil, Varani and Sarasalai Libraries. We hope that it helps to improve reading capacity of society. Thank you so much for your wonderful donation of books."

19.02.2021 - Chundikuli Girls' College, Jaffna - "The 12 boxes of books will be shared between the upper and primary school libraries. Once again we thank you for your continued assistance to the school."

15.04.2022 - Malaik Karampon Sri Muruga Moorthi Kovil - "Joyful kids Preschool, received books for our children on 20 March 2022. Your support for our children's education is very appreciable, we are looking forward to further support in the future."

Caribbean - The shipment to St Vincent was delayed due to their volcanic eruption early 2021 and then issues around Covid-19. The books did arrive at the end of December and are gradually being distributed to the various islands. We are awaiting their feedback.

Kenya -

12.09.2021 - Anil Shah of Shishukunj Nursery in Nairobi - "Acme Shishukunj Nursery provides education to children from local Limuru communities supplemented by provision of healthy breakfast and lunch. There is no state provided early learning facility in the area."

We supplied the nursery with a pallet load of books. The other outcome from this link is that we were able to send half a 40ft container to Nairobi for distribution between schools in Limuru area. This link has created a joint working partnership with St Paul's University.

21.01.2022 - Irene Kibandi - " On behalf of St Paul's University family, please accept our appreciation for the great work you did for us. The students and faculty are excited and look forward to using the books once processed. Thank you so much and best wishes in this service you are giving to needy students. God bless you." The University received half of the 40ft container.

07.01.2022 - Gathimba Edwards Foundation - Myles says "I am delighted to say that the books have arrived at St Paul's and Gideon is arranging the transport to collect them. Thanks so much! We will keep you updated on the library progress."

Gaza

A charity based in Glasgow were doing a collection to send books and various items to Gaza. We supplied them with a pallet of books which they included in their container going out to Gaza.

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
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

ACHIEVEMENT AND PERFORMANCE

Books despatched

BOOKS ABROAD has always been a volunteer based charity with the commitment of the volunteers-base long-standing. 25 volunteers help regularly with some having done so for over 20 years. Three new volunteers started during 2021, 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.

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 about 250,000 books so we can offer the best possible selection of our clients.

Volunteers worked 4,306 hours despite 3 months closures at the beginning of 2021.

Charity Membership

Membership of the charity stands at 84 members at the end of 2021, of which 62 are life members and 2 honorary members.

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.

After the lockdown restrictions we saw an increase in donations for 2021 - 45,700 kgs more in keeping with our usual donations. We are continuing to receive substantial books from various parts of the UK including Hull, Leicester, Slough and Hampshire 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.

CAPACITY BUILDING AND CHANGE MANAGEMENT

The chairperson and trustees together with a part time employee manage the day to day running and fundraising activities. This is a continuous job and learning to keep up any changes in the charity field.

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.

Website

Development of our website is now fully operational and more donations and requests are now made online. Regular updates are made by a volunteer.

**BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

FINANCIAL REVIEW

Total Incoming Resources for the year amounted to £67,102 (2020 - £54,895). The resources expended was £55,212 (2020 - £51,798).

BOOK DESPATCH & BUDGET 2021/2022

SPECIAL PROJECTS 40,000 KGS 200,000 BOOKS AT A COST OF £76,000

Kenya - Partnering with the family of the late Professor Robin Barbour we are collecting and delivering his personal library to St Paul's University in Limuru. We are also supplying books for the others subjects taught. Additional books will be donated to the feeder primary and secondary schools in their area.

Project £19,000

Zambia - This is a repeat project carried out in conjunction with our local high school in Elgin and their Zambian partners.

Project £19,000

Kenya - Working with Shishukunj organisation to provide another container worth of books to various schools in Kenya. As they helped organise the clearing and delivery we combined the two shipments into one 40ft container - our first ever - meaning we delivered approx 100,000 books instead of the usual 50,000 books.

Project £19,000

Caribbean - We increased the number of countries we had helped from 95 to 100 by supplying a number of islands in the Caribbean. Sending pallets of books to St Vincent and the Grenadines for onward delivery to Anguilla, Barbuda, Tortolla in the British Virgin Islands, Dominca, Grenada, St Kitts & Nevis, Trinidad.

Project £19,000

BESPOKE SMALL PARCEL SERVICE

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

Mainly we try to do a few mini projects and send them either a pallet or two which is cheaper than sending small parcels. Each pallet can hold approximately 2,500 books so a good sized donation especially if the recipient is unable to handle the huge quantities of a container which holds approximately 50,000 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 and include them in their containers at their own cost.

Approved by order of the board of trustees on*26th Sept '22*..... 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 2021 set out on pages eleven to seventeen.

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
Ritsons Chartered Accountants
15 Boyndie Street
Banff
AB45 1DY

Date:14/9/22.....

BOOKS ABROAD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		35,906	-	35,906	29,394
Activities for generating funds	2	12,186	-	12,186	11,537
Investment income	3	10	-	10	76
Incoming resources from charitable activities					
Book despatched		19,000	-	19,000	10,000
Other incoming resources		-	-	-	3,888
Total incoming resources		<u>67,102</u>	-	<u>67,102</u>	<u>54,895</u>
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs		459	-	459	140
Charitable activities					
Book despatched		54,753	-	54,753	49,621
Other resources expended		-	-	-	2,037
Total resources expended		<u>55,212</u>	-	<u>55,212</u>	<u>51,798</u>
NET INCOMING RESOURCES BEFORE TRANSFERS					
		11,890	-	11,890	3,097
Gross transfers between funds	9	<u>2,000</u>	<u>(2,000)</u>	-	-
Net incoming/(outgoing) resources		13,890	(2,000)	11,890	3,097
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>115,861</u>	<u>2,000</u>	<u>117,861</u>	<u>114,764</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>129,751</u></u>	<u><u>-</u></u>	<u><u>129,751</u></u>	<u><u>117,861</u></u>

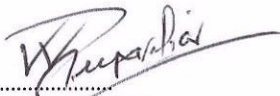
CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

**BOOKS ABROAD
BALANCE SHEET
AT 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	1,260	-	1,260	1,777
CURRENT ASSETS					
Debtors	7	2,313	-	2,313	1,011
Cash in hand		<u>127,242</u>	<u>-</u>	<u>127,242</u>	<u>116,059</u>
		129,555	-	129,555	117,070
CREDITORS					
Amounts falling due within one year	8	(1,064)	-	(1,064)	(986)
NET CURRENT ASSETS					
		<u>128,491</u>	<u>-</u>	<u>128,491</u>	<u>116,084</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>129,751</u>	<u>-</u>	<u>129,751</u>	<u>117,861</u>
NET ASSETS					
		<u>129,751</u>	<u>-</u>	<u>129,751</u>	<u>117,861</u>
FUNDS					
Unrestricted funds	9			129,751	115,861
Restricted funds				-	2,000
TOTAL FUNDS				<u>129,751</u>	<u>117,861</u>

The financial statements were approved by the Board of Trustees on 14/9/22 and were signed on its behalf by:



Mr Vinay Ruparelia, MBE DL -Trustee

BOOKS ABROAD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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

	2021	2020
	£	£
Shop income	12,045	11,314
Quiz	141	223
	<u>12,186</u>	<u>11,537</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>10</u>	<u>76</u>

BOOKS ABROAD
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	<u>13,495</u>	<u>14,071</u>

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

	2021	2020
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 2021	15,663	3,571	9,396	28,630
Additions	<u>274</u>	<u>-</u>	<u>-</u>	<u>274</u>
At 31 December 2021	<u>15,937</u>	<u>3,571</u>	<u>9,396</u>	<u>28,904</u>
DEPRECIATION				
At 1 January 2021	15,092	3,571	8,190	26,853
Charge for year	<u>197</u>	<u>-</u>	<u>594</u>	<u>791</u>
At 31 December 2021	<u>15,289</u>	<u>3,571</u>	<u>8,784</u>	<u>27,644</u>
NET BOOK VALUE				
At 31 December 2021	<u>648</u>	<u>-</u>	<u>612</u>	<u>1,260</u>
At 31 December 2020	<u>571</u>	<u>-</u>	<u>1,206</u>	<u>1,777</u>

BOOKS ABROAD
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Trade debtors	<u>2,313</u>	<u>1,011</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Taxation and social security	109	-
Other creditors	<u>955</u>	<u>986</u>
	<u>1,064</u>	<u>986</u>

9. MOVEMENT IN FUNDS	At 1.1.21	Net movement	Transfers	At 31.12.21
	£	in funds	between funds	£
		£	£	
Unrestricted funds				
General fund	115,861	11,890	2,000	129,751
Restricted funds				
Tortolla	2,000	-	(2,000)	-
TOTAL FUNDS	<u>117,861</u>	<u>11,890</u>	<u>-</u>	<u>129,751</u>

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

	Incoming	Resources	Movement in
	resources	expended	funds
	£	£	£
Unrestricted funds			
General fund	67,102	(55,212)	11,890
TOTAL FUNDS	<u>67,102</u>	<u>(55,212)</u>	<u>11,890</u>

BOOKS ABROAD
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

9. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted Funds			
General fund	112,764	3,097	115,861
Restricted Funds			
Tortolla	2,000	-	2,000
TOTAL FUNDS	<u>114,764</u>	<u>3,097</u>	<u>117,861</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,895	(51,798)	3,097
TOTAL FUNDS	<u>54,895</u>	<u>(51,798)</u>	<u>3,097</u>

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	112,764	14,987	2,000	129,751
Restricted funds				
Tortolla	2,000	-	(2,000)	-
TOTAL FUNDS	<u>114,764</u>	<u>14,987</u>	<u>-</u>	<u>129,751</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	121,997	(107,010)	14,987
TOTAL FUNDS	<u>121,997</u>	<u>(107,010)</u>	<u>14,987</u>

BOOKS ABROAD
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2021

10. RELATED PARTY DISCLOSURES

Trustees received no remuneration during the year 2021 (2020 - £nil).

11. ACKNOWLEDGEMENTS

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

The Ian Askew Charitable Trust	The Claremont Trust
The Gilbert & Eileen Edgar Foundation	J & J Denholm Ltd
S E Franklin Dec'd New Second Charity	The Hugh Fraser Foundation
The Fulmer Charitable Trust	The Harford Charitable Trust
The Y P McNeice Charitable Foundation	The Netherdale Trust
The Laduma Dhamecha Charitable Trust	The P F Charitable Trust
The Rozelle Trust	The Davis Rubens Charitable Trust
The N Smith Charitable Trust	

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

Aberdeen Rotary Club	Banff Rotary Club	Dundee High School
Dyce Primary	Elgin High School	Fochabers Schools
Fraserburgh Primary	Gordon Schools, Huntly	Hazelhead Academy
Macduff Primary	Portessie Primary	Robert Gordons College
Stoneywood Primary School	Rhynie Primary	A R R Craib
Hamlyns of Scotland	Rizza's of Huntly	World of Books

Finally, we thank all our volunteers and other helpers for their valuable support during 2021.

BOOKS ABROAD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	7,745	4,015
Gift aid	2,832	1,880
Legacies	-	489
Subscriptions	25	210
Trusts & Foundations	20,500	22,800
Donations - Kenya, Limuru	3,660	-
Donations - Building refurbishment	1,144	-
	<u>35,906</u>	<u>29,394</u>
Activities for generating funds		
Shop income	12,045	11,314
Quiz	141	223
	<u>12,186</u>	<u>11,537</u>
Investment income		
Deposit account interest	10	76
Incoming resources from charitable activities		
Small business Covid grant	19,000	10,000
Other incoming resources		
HMRC JRS Income	-	3,888
Total incoming resources	<u>67,102</u>	<u>54,895</u>
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Fundraising	459	140
Charitable activities		
Property rent	15,025	16,386
Rates and water	1,760	2,096
Insurance	1,390	536
Light and heat	2,320	2,263
Telephone	572	442
Postage and stationery	138	479
Book despatch	10,893	8,232
Book packaging	307	996
Carried forward	32,405	31,430

BOOKS ABROAD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	£	£
Charitable activities		
Brought forward	32,405	31,430
Repairs & renewals	574	137
Book Collection Costs	<u>2,421</u>	<u>1,646</u>
	35,400	33,213
Support costs		
Management		
Wages	13,495	14,071
Insurance	2,055	814
Sundries	395	937
Office expenses	1,108	526
Plant and machinery	198	143
Computer equipment	<u>594</u>	<u>634</u>
	17,845	17,125
Finance		
Bank charges	98	60
Governance costs		
Accountancy and legal fees	<u>1,410</u>	<u>1,260</u>
Total resources expended	55,212	51,798
Net income	<u><u>11,890</u></u>	<u><u>3,097</u></u>