

REGISTERED CHARITY NUMBER: SC011359

**TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
BOOKS ABROAD**

Ritsons Chartered Accountants
15 Boyndie Street
Banff
AB45 1DY

BOOKS ABROAD

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BOOKS ABROAD
CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

In the year ending December 2022, we completed our 40th year in operation.

We celebrated this event with a BBQ at Drumminor Castle, just outside Rhynie. Keith Brunskill, our founder, gave the history of how our charity began. He was very encouraging to everyone involved and we thank him for his continuous support and interest in our work. All volunteers, past and present, their families, local supporters and community members were invited.

In the first few months, we carried out some mini projects: Kenya, Nigeria, Dundee Shelter Project and Banff Community support for Ukraine and Aberdeen College. The lecturers and the librarian provided a number of books which were shared with the current university students. The remaining books were brought back to our warehouse. We are increasingly sharing our books with our local communities due to the ever-changing economic circumstances and the arrival of new immigrants in our community.

We are working with Ratna Nidhi Charitable Trust in Mumbai, a charity specialising in providing books and mini libraries to the most deprived areas all over India. Our project was carried out during the first half of the year and we supplied a 40ft container, holding approximately 100,000 books. This container was despatched at the beginning of August 2022, and we received feedback that 140 schools benefitted from our books.

Working with our overseas partners complements their own charitable work. We were very pleased to hear that the Ratna Nidhi charity also carried out eye testing of over 50,000 children and supplied 5,000 pairs of glasses to the children.

I am extremely excited to let you know that we have now purchased our Rhynie premises which will also reduce our costs of rental in the coming years and play a bigger part in sustainability and circular economy. We are successfully achieving this already as we have our Bookshop in the High Street, in Banff. This provides an opportunity for the local community to purchase books and volunteer their help. The proportion of income generated is around 15 percent of our annual Income. The community appreciates the opportunity to access books in these difficult financial constraints.

My thanks go to all of our Trustees, Volunteers and supporters, and a particular thanks to Gary McGregor and his team who devote up to 6 days a week, voluntarily, to make the shop a success.

Vinay Ruparelia, MBE DL

Chairperson



BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

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

Trustees

Mr Vinay Ruparelia, MBE DL	Chairperson	
Mrs Hilary Musgrave	Secretary	
Mrs Penny Fuller	Treasurer	- resigned 9.1.23
Mr Raymond Edwards		
Mrs Sandra Brown		
Ms Irene Finlayson		
Ms Lorna Bell		
Dr Miki Davies		

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 2022

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	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.

BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022 was up to 47,045kgs from 35,246kgs in 2021.

BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Books despatched

BOOKS DESPATCHED DURING 2022		
SPECIAL PROJECTS	No of Recipients	Kilos sent
Africa - Zambia	22	10,680
Asia - India	140	20,115
	<hr/>	<hr/>
TOTAL	<u>162</u>	<u>30,795</u>
Mini Projects		
Kenya	40	1,680
Nigeria	20	200
	<hr/>	<hr/>
TOTAL	60	1,880
Miscellaneous		
Aberdeen College	20	100
Banff Community	10	120
Dundee Shelter	20	150
UK Charity	100	14,000
	<hr/>	<hr/>
TOTAL	150	14,370
GRAND TOTAL	<u>372</u>	<u>47,045</u>

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 2022

ACHIEVEMENT AND PERFORMANCE

Books despatched

Feedback report for our 2022 shipments:-

Connie George's report after the St Vincent container shipment in Oct 2022 -

"The books were sorted and placed on tables for dissemination during the Ministry's Professional Development week activities (October 18th to 20th, 2022). By the end of the three days, the books were distributed to schools.

Public and private schools were made aware of the availability of the donated books. The following private schools responded and received books: St. George's primary/secondary schools, Pelican Gate, Agape primary school, Ecclesia primary school, Valley Day, Little Rainbow, and Ciboney. All of the public schools were able to choose books for their libraries. Teachers were encouraged to select books that they can use in their classrooms and many of them took books for their class libraries and also for their teacher resources.

The response to receiving the books was remarkable as teachers collected boxes of books and commented on the titles of books and stories they read as a child. Students present also took books and began reading on site. The teachers were really appreciative for the books and expressed their sentiments."

Kenya - Irene Kibandi, Librarian of St Paul's University in Limuru says:

"On behalf of St Paul's University family, please accept our appreciation for the great work you did for us.

We received the books and shared the 20ft with Mr. Anil of ACME. We plan to distribute the ones for the schools at a soon to be organised function with a one day basic training on how to organize and manage school libraries. We are writing a proposal for funding for the one day training of about 100 teachers. We hope to include teachers from the schools Mr. Anil gives books. The students and faculty members 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. As discussed last week, we shall work together for more books for the university library and the 10 schools that will remain after the others get. God bless you."

The Eldoret NGO CEO, Mr. Gathimba also picked his 60 cartons last week. The majority of the books are with our team in Iten, Kenya as we try to overcome challenges with the set-up of a library. However, some of the books have been gifted to Kiptabus Primary School where the children have really been enjoying reading them. I will send photos and videos of them just now.

Alison Hiley - Her father, The Hon Prof Robin Barbour's private library was donated to St Paul's University on behalf of the family.

Irene sent me a similar email of thanks (referring naturally to my father's books rather than those for the schools). It's just great that everything has gone so smoothly after all the hard work that has gone into this project. Wouldn't it be lovely to be able to jump on a plane and go and see them all in active use?!

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. Seven 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 2022

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 2022, 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 5,700 hours.

Charity Membership

Membership of the charity stands at 82 members at the end of 2022, of which 61 are life, 21 annual and 1 Honorary member.

Book Donations

Book donation for 2022 - 52,170kgs. We also received some pallets of books from Publishers who had end of line books for us. These would amount to at least another 7,500kgs =59,670kgs, approximately 300,000 books.

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 charges 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.

FINANCIAL REVIEW

Total Incoming Resources for the year amounted to £70,053 (2021 - £67,102). The resources expended was £58,597 (2021 - £55,212).

BOOKS ABROAD
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

BOOK DESPATCH & BUDGET 2023/2024/2025

SPECIAL PROJECTS 100,000kgs, 500,000 books at cost of £128,000

Kenya - Partnering with Diamond Trust Bank. 3 x 20ft container projects in the pipeline to be delivered to Mombasa, Nairobi and Kisumu.	Project £45,000
Uganda - Working with YMCA & Polio Children. 2 x 20ft container projects	Project £40,000
Trinidad - Working with Apple Star Charity in St Vincent	Project £13,000
Cambodia - Working with Polio Children 20ft container	Project £15,000
India - Working with Ratnanidhi for Vision for All project supporting 62 schools and 52,000 children with additional English language books for library and teaching support in a 40ft container.	Project £15,000
	TOTAL £128,000

BESPOKE PALLET SERVICE IN THE UK


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.

Recently we worked with a charity working in Gaza to replace books in libraries which burnt down. We are already helping provide donated books to UK organisations which require supplementary books for their efforts in helping UK residents due to the cost of living crisis and also special needs groups.

Supply nearly 10,000 kgs.

Approved by order of the board of trustees on 26/8/2023 and signed on its behalf by:

.....

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 2022 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: 29/8/23

BOOKS ABROAD

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 funds £	Total 2021 funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		54,369	-	54,369	35,906
Activities for generating funds	2	15,460	-	15,460	12,186
Investment income	3	224	-	224	10
Incoming resources from charitable activities					
Book despatched		<u>-</u>	<u>-</u>	<u>-</u>	<u>19,000</u>
Total incoming resources		70,053	-	70,053	67,102
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs		1,086	-	1,086	459
Charitable activities					
Book despatched		<u>57,511</u>	<u>-</u>	<u>57,511</u>	<u>54,753</u>
Total resources expended		58,597	-	58,597	55,212
NET INCOMING RESOURCES		11,456	-	11,456	11,890
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>129,751</u>	<u>-</u>	<u>129,751</u>	<u>117,861</u>
TOTAL FUNDS CARRIED FORWARD		<u>141,207</u>	<u>-</u>	<u>141,207</u>	<u>129,751</u>

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statements

BOOKS ABROAD
BALANCE SHEET
AT 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 funds £	Total 2021 funds £
FIXED ASSETS					
Tangible assets	6	84,537	-	84,537	1,260
CURRENT ASSETS					
Debtors	7	4,992	-	4,992	2,313
Cash in hand		<u>56,516</u>	<u>-</u>	<u>56,516</u>	<u>127,242</u>
		61,508	-	61,508	129,555
CREDITORS					
Amounts falling due within one year	8	(4,838)	-	(4,838)	(1,064)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>56,670</u>	<u>-</u>	<u>56,670</u>	<u>128,491</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>141,207</u>	<u>-</u>	<u>141,207</u>	<u>129,751</u>
NET ASSETS		<u>141,207</u>	<u>-</u>	<u>141,207</u>	<u>129,751</u>
FUNDS					
Unrestricted funds	9			<u>141,207</u>	<u>129,751</u>
TOTAL FUNDS				<u>141,207</u>	<u>129,751</u>

The financial statements were approved by the Board of Trustees on 26/8/23 and were signed on its behalf by:

.....
Mr Vinay Ruparelia, MBE DL - Trustee

The notes form part of these financial statements

BOOKS ABROAD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

	2022	2021
	£	£
Shop income	12,292	12,045
Raffles	2,242	-
Other income	840	-
Quiz	86	141
	<u>15,460</u>	<u>12,186</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>224</u>	<u>10</u>

BOOKS ABROAD

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	<u>13,155</u>	<u>13,495</u>

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

	2022	2021
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

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2022	-	15,937	3,571	9,396	28,904
Additions	<u>77,108</u>	<u>8,172</u>	<u>-</u>	<u>449</u>	<u>85,729</u>
At 31 December 2022	<u>77,108</u>	<u>24,109</u>	<u>3,571</u>	<u>9,845</u>	<u>114,633</u>
DEPRECIATION					
At 1 January 2022	-	15,289	3,571	8,784	27,644
Charge for year	<u>-</u>	<u>1,833</u>	<u>-</u>	<u>619</u>	<u>2,452</u>
At 31 December 2022	<u>-</u>	<u>17,122</u>	<u>3,571</u>	<u>9,403</u>	<u>30,096</u>
NET BOOK VALUE					
At 31 December 2022	<u>77,108</u>	<u>6,987</u>	<u>-</u>	<u>442</u>	<u>84,537</u>
At 31 December 2021	<u>-</u>	<u>648</u>	<u>-</u>	<u>612</u>	<u>1,260</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	<u>4,992</u>	<u>2,313</u>

BOOKS ABROAD

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	3,813	-
Taxation and social security	25	109
Other creditors	<u>1,000</u>	<u>955</u>
	<u>4,838</u>	<u>1,064</u>

9. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	129,751	11,456	141,207
	<u>129,751</u>	<u>11,456</u>	<u>141,207</u>
TOTAL FUNDS	<u>129,751</u>	<u>11,456</u>	<u>141,207</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	70,053	(58,597)	11,456
	<u>70,053</u>	<u>(58,597)</u>	<u>11,456</u>
TOTAL FUNDS	<u>70,053</u>	<u>(58,597)</u>	<u>11,456</u>

Comparatives for movement in funds

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

BOOKS ABROAD

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	115,861	23,346	2,000	141,207
Restricted funds				
Tortolla	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>	<u>-</u>
TOTAL FUNDS	<u>117,861</u>	<u>23,346</u>	<u>-</u>	<u>141,207</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	<u>137,155</u>	<u>(113,809)</u>	<u>23,346</u>
TOTAL FUNDS	<u>137,155</u>	<u>(113,809)</u>	<u>23,346</u>

10. RELATED PARTY DISCLOSURES

Trustees received no remuneration during the year 2022 (2021 - £nil).

BOOKS ABROAD

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2022

11. ACKNOWLEDGEMENTS

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

The Allan Charitable Trust	The Batchworth Trust
The Davis Rubens Trust	J & J Denholm Ltd
The G & E Edgar Foundation	S E Franklin Dec'd New Second Charity
The Fulmer Charitable Trust	The Gilchrist Educational Trust
The Harford Charitable Trust	The Netherdale Trust

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

Aberdeen, Albyn, Banff, Cults, Dundee, Dyce, Elgin, Fochabers, Forres, Fraserburgh, Gordon Schools, Gordonstoun, Hazlehead Academy, Macduff, Portessie, Robert Gordons College, Rhynie, Southpark, Westhill Schools.

Aberdeen, Banff, Ellon, Huntly, Lochness, Peterhead, Turriff Rotary Clubs.

Also thanks to Hamlyns of Scotland, Palletline, World of Books.

Finally, we thank all our volunteers and other helpers for their valuable support during 2022.

BOOKS ABROAD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
INCOMING RESOURCES		
Voluntary income		
Donations	32,380	7,745
Gift aid	-	2,832
Subscriptions	25	25
Trusts & Foundations	20,150	20,500
Donations - Kenya, Limuru	1,044	3,660
Donations - Building refurbish ment	<u>770</u>	<u>1,144</u>
	54,369	35,906
Activities for generating funds		
Shop income	12,292	12,045
Raffles	2,242	-
Other income	840	-
Quiz	<u>86</u>	<u>141</u>
	15,460	12,186
Investment income		
Deposit account interest	224	10
Incoming resources from charitable activities		
Small business Covid grant	<u>-</u>	<u>19,000</u>
Total incoming resources	70,053	67,102
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Fundraising	1,086	459
Charitable activities		
Property rent	11,870	15,025
Rates and water	2,941	1,760
Insurance	1,618	1,390
Light and heat	2,485	2,320
Telephone	634	572
Postage and stationery	499	138
Book despatch	7,994	10,893
Book packaging	1,284	307
Repairs & renewals	1,027	574
Book Collection Costs	<u>3,681</u>	<u>2,421</u>
	34,033	35,400
Support costs		

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BOOKS ABROAD

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022	2021
	£	£
Management		
Wages	13,155	13,495
Insurance	2,163	2,055
Advertising	1,123	-
Sundries	1,601	395
Office expenses	1,449	1,108
Plant and machinery	1,832	198
Computer equipment	<u>619</u>	<u>594</u>
	21,942	17,845
Finance		
Bank charges	86	98
Governance costs		
Accountancy and legal fees	<u>1,450</u>	<u>1,410</u>
Total resources expended	58,597	55,212
	<hr/>	<hr/>
Net income	<u>11,456</u>	<u>11,890</u>

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