

GIVE A BOOK

England & Wales - Charity number 1149664

Details

Status Registered

Legal form Trust

Registered 2012-11-08

Register [View on the Charity Commission register](#)

Contact

Address 112-114 Holland Park Avenue
London
W11 4UA

Phone 02073711460

Email info@giveabook.org.uk

Website www.giveabook.org.uk

Activities

Objects: TO ADVANCE EDUCATION AND PROMOTE READING FOR PLEASURE FOR THE PUBLIC BENEFIT BY THE PROVISION OF BOOKS AND READING PROJECTS IN PRISONS, SCHOOLS AND WITH DISADVANTAGED COMMUNITIES IN THE UK, REACHING PEOPLE WHO HAVE A NEED DUE TO THEIR SOCIAL AND/OR ECONOMIC CIRCUMSTANCES.

Activities: Give a Book is a UK based charity that promotes books and the pleasure of reading in the hardest places. Our main areas of work are in prisons and with disadvantaged children and young people throughout the UK. Our core belief is that to pass on a good read - to give a book - is a transaction of lasting worth.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Other Charitable Purposes
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£394,804	£398,561	-	-
2024-03-31	£286,678	£325,712	-	-
2023-03-31	£287,850	£242,862	-	-
2022-03-31	£152,654	£180,053	-	-
2021-03-31	£218,441	£157,250	-	-

Trustees

Name	Role	Appointed
Adeela Khan		2023-10-11
ELENI MELEAGROU		2012-09-30
JOANNE BARNETT		2017-07-04
LADY CAROLINE WALDEGRAVE OBE		2012-09-30
SARAH MOOREHEAD		2012-09-30
SARAH TURVEY		2017-04-25
Selina Margaret Walker		2020-05-18

GIVE A BOOK

England & Wales - Charity number 1149664

Accounts

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

GIVE A BOOK

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GIVE A BOOK

CONTENTS

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

GIVE A BOOK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	E Meleagrou S Moorehead C Waldegrave S Turvey J Barnett S Walker A Khan
Charity registered number	1149664
Principal office	112-114 Holland Park Avenue London W11 4UA
Executive director	V Gray
Accountants	Menzies LLP Chartered Accountants Magna House 18-32 London Road Staines-Upon-Thames TW18 4BP
Bankers	National Westminster 55 Kensington High Street Kensington Royal Garden Branch London W8 5EQ

GIVE A BOOK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2024 to 31 March 2025.

Give a Book is a charity that promotes books and the pleasure of reading in the hardest places. Our core belief is that to pass on a good read – to give a book – is a transaction of lasting worth.

We mainly work in prisons, schools and with disadvantaged children and young people throughout the UK. We provide creative, bespoke ways of leading to reading and offer practical solutions to encourage an enjoyment of reading to help make a lasting difference to people's lives. We often work in partnership with other charities and groups in order to extend our reach. We provide books, book bags, writing materials and expertise to projects that benefit adults and children.

Our regular projects for prisons include Prison Reading Groups, Prison Family Reading initiatives, Raising Readers and Books for First Nighters; plus a regular Whole School Reading project, support for Book Clubs in Schools, Mental Health Unit book clubs and various literacy projects.

This has been a year of celebration, growth, and deepened impact, marked notably by Prison Reading Groups' 25th anniversary and the expansion of core initiatives to promote literacy, connection, and rehabilitation through reading across the prison estate and secure accommodation settings.

25th Anniversary and Celebratory Events

In June 2024, Prison Reading Groups (PRG) celebrated its 25th anniversary with a flagship event at Mercers' Hall in London, featuring keynote speaker Nazanin Zaghari-Ratcliffe. Over 100 guests, including supporters, volunteers, and sector professionals, gathered to explore the power of reading behind bars. This event affirmed PRG's enduring commitment to fostering empathy, confidence, and community through literature.

Reading Group Expansion

PRG supports 110 reading groups in 80 prisons, reaching approximately 2,300 prisoners annually. These groups range from confident readers to those in mental health and neurodiversity units, fostering inclusive and supportive environments. The reading group at Wormwood Scrubs, known as The Leviathans, exemplifies the transformative power of reading, creating a valued community for dialogue and personal growth.

Reading the Way Initiative

Launched in 2023, Reading the Way supports prisoners who struggle with reading. In partnership with libraries, education providers, and the Shannon Trust, PRG facilitates 14 dedicated groups (and growing), offering mentoring, resources, and a network for facilitators. This initiative is helping participants gain confidence and connection through shared reading.

Whole Prison Reading Project: HMP Isis

A three-year initiative at HMP Isis aims to embed reading culture throughout the prison. It includes house block reading groups, a Read 3 initiative, curated book stock on new bookshelves, family reading events, and celebrations. Early feedback from prisoners has been overwhelmingly positive, with participants citing these activities as meaningful and transformative.

Work with the Secure Accommodation Network

Give a Book adapts its projects for secure children's homes, providing age-appropriate materials and approaches. Notably, at Adel Beck, young residents received their first personally owned books, helping to foster a positive association with reading.

Author Visits and Workshops

Over the past year, Give a Book has coordinated visits from acclaimed authors including Mick Herron, Paula Hawkins, Sathnam Sanghera, and Her Honour Wendy Joseph KC. These visits energise reading communities and inspire participants. Special events were also delivered in schools by illustrators such as Dorien Brouwers.

Audiobook Access

Working with Penguin Random House, Give a Book is expanding audiobook access across prisons with in-house radio. This initiative supports reading engagement, particularly for those who struggle with traditional formats.

Books for First Nighters

Books are provided to new prisoners during induction—a time of high stress and uncertainty. Now present in 70 prisons, this initiative provides comfort and distraction and supports early engagement with prison education.

GIVE A BOOK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Family Engagement: Family Days and Raising Readers

Give a Book supported 160 Family Days in over 40 prisons in the last year, supplying books and volunteers to support meaningful reading experiences. Raising Readers, now in 40 prisons, allows parents to send books home with personal messages, strengthening family bonds through shared reading.

Whole School Reading Projects

Each year Give a Book runs a whole school reading project in a disadvantaged area. In 2025, this work will be centred in Tower Hamlets, providing 9 primary school libraries with books and facilitating creative reading initiatives such as Page to Picture and Picture Book Club. In 2024 we worked with Winton Primary School to refresh the picture books in their library with new shelving and books.

Reading Resources and Publications

PRG provides regular book features in Inside Time and bi-weekly trivia handouts distributed via prison libraries. These resources sustain engagement and offer variety to readers.

Volunteers

Give a Book now benefits from the dedication of over 75 volunteers, including professionals from diverse fields. Corporate partnerships, such as with Neighbourly, further enrich the volunteer base - as do volunteers from the Ministry of Justice. Many volunteers return independently after initial engagements, underscoring the deep personal impact of Give a Book's mission.

Impact and Evaluation

An independent evaluation of prison reading groups in association with the Department of Criminology at Royal Holloway University of London involved 12 prisons, over 130 survey responses, and multiple focus groups. The final report - Community, Connection and Change - was published in April 2025.

Partnerships and Advocacy

Key partners include Penguin Random House, the Royal Society of Literature, Children Heard and Seen, Orion Publishing, and the Bodleian Library. Give a Book advocates for prison reading strategy development and participates in sector-wide working groups. A new initiative, The Literacy Link, brings together primary literacy charities to host a joint event in April 2025.

In September, PRG co-signed a letter to the Secretary of State for Justice, Shabana Mahmood, highlighting the need for strong prison library services and requesting a meeting to present the case for sustained support.

The promotional film, **Solace and Connection through Reading**, won a Silver Smiley Award and continues to raise awareness through film festivals and online sharing.

Financial review

The trust's work is entirely reliant on donations. Unrestricted donations of £327,291 were received in the year (31 March 2024: £225,843).

During the year Give a Book made no grants (31 March 2024: £nil), and funded prison and school projects worth £315,382 (31 March 2024: £257,155).

Reserves policy

The restricted fund represents donations received which are to be used for specific projects. The level of restricted reserves as at 31 March 2025 was £16,311 (31 March 2024: £29,305). The unrestricted fund can be applied for the general purposes of the charity as set out in the governing document. The level of unrestricted reserves as at 31 March 2025 was £112,542 (31 March 2024: £103,305).

£80,000 of the £112,542 is the amount that the charity needs to keep running for four months should the charity not be able to raise sufficient funding over the year. The £80,000 gives the charity some security when planning for 2026. This means that £80,000 does not represent a free reserve. Taking this into account, the unrestricted reserves are £32,542.

GIVE A BOOK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Governing document

The charity is governed by its Trust Deed, dated 7 November 2012, the charity is constituted as an unincorporated trust. The trust is a registered charity, number 1149664.

Trustees

The charity is managed by a board of trustees. Every committee member has one vote. Trustees may act by a majority decision. There must be at least three trustees. Apart from the first trustees, every trustee must be appointed by a resolution of the trustees passed at a special meeting. The trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. The trustees must make available to each new trustee, on his or her appointment, a copy of the Trust Deed and a copy of the charity's latest report and accounts.

Related party

There are no significant related parties or related party transactions requiring disclosure.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.


Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:

.....AD43DF5CE4C246B.....
S Moorehead

Date: 11-Sep-2025

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INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Trustees of Give a Book ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 
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Dated: 11-Sep-2025

Janice Matthews FCA

Menzies LLP
Chartered Accountants
Magna House
18-32 London Road
Staines-Upon-Thames
TW18 4BP

GIVE A BOOK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	327,291	66,394	393,685	285,613
Investments	4	1,119	-	1,119	1,065
Total income		328,410	66,394	394,804	286,678
Expenditure on:					
Raising funds	5	20,396	-	20,396	19,268
Charitable activities	6	298,777	79,388	378,165	306,444
Total expenditure		319,173	79,388	398,561	325,712
Net movement in funds		9,237	(12,994)	(3,757)	(39,034)
Reconciliation of funds:					
Total funds brought forward		103,305	29,305	132,610	171,644
Net movement in funds		9,237	(12,994)	(3,757)	(39,034)
Total funds carried forward		112,542	16,311	128,853	132,610

The Statement of financial activities includes all gains and losses recognised in the year.


The notes on pages 8 to 17 form part of these financial statements.

GIVE A BOOK

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	<u>2,105</u>	<u>2,747</u>
		2,105	2,747
Current assets			
Debtors	11	1,451	188
Cash at bank and in hand		<u>155,568</u>	<u>157,000</u>
		157,019	157,188
Current liabilities			
Creditors: amounts falling due within one year	12	<u>(30,271)</u>	<u>(27,325)</u>
Net current assets		<u>126,748</u>	<u>129,863</u>
Total assets less current liabilities		<u>128,853</u>	<u>132,610</u>
Total net assets		<u>128,853</u>	<u>132,610</u>
Charity funds			
Restricted funds	13	16,311	29,305
Unrestricted funds	13	<u>112,542</u>	<u>103,305</u>
Total funds		<u>128,853</u>	<u>132,610</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:


S Moorehead

Date: 11-Sep-2025

The notes on pages 8 to 17 form part of these financial statements.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Give a Book is a charity registered in England and Wales. The address of the registered office is disclosed on the reference and administrative details page.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Give a Book meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	- 3 years
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2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations				
Donations from individuals	58,511	-	58,511	121,616
Donations from Trusts	262,429	66,394	328,823	158,998
Gift aid	6,351	-	6,351	4,999
Total 2025	327,291	66,394	393,685	285,613
<i>Total 2024</i>	<i>225,843</i>	<i>59,770</i>	<i>285,613</i>	

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest	1,119	1,119	1,065
Total 2025	1,119	1,119	1,065
<i>Total 2024</i>	<i>1,065</i>	<i>1,065</i>	

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs and other fundraising expenses	20,396	20,396	19,268
<i>Total 2024</i>	<i>19,268</i>	<i>19,268</i>	

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6. Analysis of expenditure by activities

	Project costs 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Direct and support costs	315,382	62,783	378,165	306,444
<i>Total 2024</i>	<i>257,155</i>	<i>49,289</i>	<i>306,444</i>	

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Other staff costs	13,381	12,405
Depreciation	1,740	1,374
Accountancy	7,271	2,665
Consultancy	2,130	400
IT and website	8,632	5,162
Training/Conferences/Events	2,406	1,244
Insurance	1,351	870
Travel/Meetings	1,149	911
Subscriptions	7,600	6,257
Enthuse fees	1,133	1,429
Printing and stationery	3,271	2,994
Advertising and marketing	755	593
Casual help	125	-
GAB bags	-	1,794
Rent	8,414	7,478
Christmas party	369	-
Legal expenses	1,799	1,572
Bank charges	460	774
Payroll fees	742	319
General expenses	55	838
Administrative assistant	-	210
	62,783	49,289

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Analysis of project costs

	2025 £	2024 £
Prison Projects	220,767	180,008
Schools & Children's Projects	94,615	77,147
	<u>315,382</u>	<u>257,155</u>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner and accounts preparation fee of £2,480 (2024 - £2,255).

8. Staff costs

	2025 £	2024 £
Wages and salaries	125,659	116,680
Social security costs	6,165	5,489
Contribution to defined contribution pension schemes	1,994	1,879
	<u>133,818</u>	<u>124,048</u>

The average number of persons employed by the charity during the year was as follows:

	2025 No.	2024 No.
	<u>5</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year one individual made up key management personnel and received remuneration of £33,750 (2024 - £32,000)

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £2,720 were reimbursed or paid directly to 2 Trustees (2024 - £865). These expenses were those relating to the purchase of books, postage, stationery, meeting refreshments and travel costs.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

10. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 April 2024	4,121
Additions	1,098
At 31 March 2025	<u>5,219</u>
Depreciation	
At 1 April 2024	1,374
Charge for the year	1,740
At 31 March 2025	<u>3,114</u>
Net book value	
At 31 March 2025	<u>2,105</u>
At 31 March 2024	<u>2,747</u>

11. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	-	188
Prepayments	1,451	-
	<u>1,451</u>	<u>188</u>

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	24,451	20,515
Other taxation and social security	2,460	2,800
Other creditors	690	794
Accruals and deferred income	2,670	3,216
	<u>30,271</u>	<u>27,325</u>

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds	103,305	328,410	(319,173)	112,542
Restricted funds				
Prison Reading Groups	5,000	17,694	(22,694)	-
HMP Isis Reading Prison	8,958	7,500	(12,083)	4,375
Making it Up	847	-	(847)	-
Raising Readers	11,500	10,000	(21,500)	-
PRG - HMP Dovegate, Fosse Way & Hewell	3,000	-	(3,000)	-
Whole School Library Project	-	10,000	(2,500)	7,500
Mother & Baby Units	-	5,000	(564)	4,436
Secure Accommodation Network	-	1,500	(1,500)	-
Family Days	-	14,700	(14,700)	-
	29,305	66,394	(79,388)	16,311
Total of funds	132,610	394,804	(398,561)	128,853

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13. Statement of funds (continued)

Prison Reading Groups - these funds are used to support prison reading groups that are voluntary and informal where the members choose the books they read and are given their own copies. The groups are open ended, where members can join or leave as they want.

HMP Isis Reading Prison - HMP Isis wants to develop a whole prison reading strategy that motivates prisoners by finding out what kinds of reading the young men value and responding to their reading priorities with initiatives that seem relevant and enjoyable to them. This is the focus of our proposed projects—a 3-year multi project approach for whole prison reading.

Making it Up - is a family reading project, with workshops for prisoners to learn about and then write and draw stories for their children.

Raising Readers - a family reading initiative, offering prisoner parents the chance to choose and send a book home to their children, complete with a bookplate and a personal message.

HMP Dovegate, HMP Fosse Way, HMP Hewell – to create three reading prisons co-ordinating several of our reading projects.

Whole School Library Project - each year Give a Book helps create a new school library in a school which does not currently have one - this includes books and furnishings

Mother & Baby Units - this fund helps us provide books for mothers to read or share with their babies in prisons throughout the UK.

Secure Accommodation Network - provides books for children in secure accommodation, part of the criminal justice and welfare system. We give specially chosen books every half term and run other book-related projects.

Family Days - Prisoners who maintain family contact and visits are significantly less likely to reoffend. We provide a wide range of new children's books for a number of family ready initiatives plus volunteer helpers to support family visits. Reading together as a family builds bridges and bonds. It helps prisoner parents remain a part of the life of the home.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
Unrestricted funds				
General Funds - all funds	113,180	226,908	(236,783)	103,305
Restricted funds				
Prison Reading Groups	25,245	15,000	(35,245)	5,000
Books for First Nighters	3,010	-	(3,010)	-
HMP Isis Reading Prison	14,491	10,000	(15,533)	8,958
Reading the Way	5,000	-	(5,000)	-
HMP Northumberland/HMP North Sea Camp/HMP Lancaster Farms	6,979	-	(6,979)	-
Give a History Book	968	-	(968)	-
Making it Up	2,771	270	(2,194)	847
Raising Readers	-	31,500	(20,000)	11,500
PRG - HMP Dovegate, Fosse Way & Hewell	-	3,000	-	3,000
	<u>58,464</u>	<u>59,770</u>	<u>(88,929)</u>	<u>29,305</u>
Total of funds	<u>171,644</u>	<u>286,678</u>	<u>(325,712)</u>	<u>132,610</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025
	£	£	£
Tangible fixed assets	2,105	-	2,105
Current assets	140,708	16,311	157,019
Creditors due within one year	(30,271)	-	(30,271)
Total	<u>112,542</u>	<u>16,311</u>	<u>128,853</u>

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	2,747	-	2,747
Current assets	127,883	29,305	157,188
Creditors due within one year	(27,325)	-	(27,325)
Total	<u>103,305</u>	<u>29,305</u>	<u>132,610</u>

15. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £2,338 (2024 - £1,879), £688 (2024 - £794) were payable to the fund at the balance sheet date and are included in creditors.

16. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2025.

GIVE A BOOK

England & Wales - Charity number 1149664

Accounts

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024

GIVE A BOOK

MENZIES
BRIGHTER THINKING

GIVE A BOOK

CONTENTS

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

GIVE A BOOK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees E Meleagrou
S Moorehead
C Waldegrave
S Turvey
J Barnett
S Walker
A Khan (appointed 11 October 2023)

Charity registered number 1149664

Principal office 112-114 Holland Park Avenue
London
W11 4UA

Executive director V Gray

Accountants Menzies LLP
Chartered Accountants
Magna House
18-32 London Road
Staines-Upon-Thames
TW18 4BP

Bankers National Westminster
Notting Hill Branch
PO Box 1936
46 Notting Hill Gate
London
W11 3HZ

GIVE A BOOK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2023 to 31 March 2024.

Give a Book is a charity that promotes books and the pleasure of reading in the hardest places. Our core belief is that to pass on a good read – to give a book – is a transaction of lasting worth.

We mainly work in prisons, schools and with disadvantaged children and young people throughout the UK. We provide creative, Bespoke ways of leading to reading and offer practical solutions to encourage an enjoyment of reading to help make a lasting difference to people's lives. We often work in partnership with other charities and groups in order to extend our reach. We provide books, book bags, writing materials and expertise to projects that benefit adults and children.

Our regular projects for prisons include Prison Reading Groups, Prison Family Reading initiatives, Raising Readers and Books for First Nighters; plus a regular Whole School Reading project, support for Book Clubs in Schools, Mental Health Unit book clubs and various literacy projects.

Prisons

The Chief Inspector revisited prisons following his blistering 2022 report and in his follow up review of best practice many of the projects highlighted were ours. All prisons now have to have a reading strategy and we are part of this strategy in many prisons. We were also delighted that the founders of Prison Reading Groups, Sarah Turvey and Jenny Hartley, were honoured in the King's First Birthday Honours list in 2023.

Prison Reading Groups sets up, funds, and supports reading groups in prisons across the country. Groups are voluntary and informal and may be run by the librarian or a volunteer. The emphasis is on the pleasure of reading and where possible groups choose what they read. We are currently supporting more than 85 groups in 60 prisons. Reading groups usually meet monthly.

"In the reading group everyone is given a voice, all have an equal say. For one hour a month I feel that my opinion is valid, that others care what I say." (Group member)

We have continued to offer resources for prisons to share with prisoners which are co-created by our keen volunteers – Bookstuff is a weekly book related newsletter, and Book Talk gives resources for a specific book.

The reading group we started for ex-prisoners in association with the NHS and HMPPS, continues to work well for both service users and staff at the centre in the Friends Meeting House in London.

Working with the **Royal Society of Literature** has enabled us to invite authors into prisons - this showcases our work to a wider audience. Gary Younge talked about his work as a journalist and his book *Dispatches from the Diaspora*; from Nelson Mandela to Black Lives Matter at HMP Wandsworth to an audience of around 40 men – many of whom expressed an interest in joining the Prison Reading Group. We also had visits to HMP Wormwood Scrubs from Jonathan Freedland and to HMP Brixton from Sathnam Sanghera, both of whom featured the group very favourably in their newspaper columns.

Reading the Way is a new project which addresses one of the major issues highlighted in the March 2022 Ofsted report. One of the challenges of reading development in prisons is the reluctance of some prisoners to engage with formal education. This also makes it hard to reach and engage those most in need. Also, those who feel less confident or who have not read much in a long time, may want—but not be able to find—collaborative and supportive opportunities to practise their reading. Reading the Way provides non-formal opportunities for reading development and encourages members to move on to formal education after building confidence in the reading group environment. Working with The Shannon Trust and an education provider the project also aims to demonstrate the effectiveness of partners 'working together'. It has now rolled out to 12 groups.

Family Days are now running in person again which means we can support them with volunteers and books. During 2023 we have provided books for more than 74 days in 43 prisons.

'My son was happy when he got his book, he reads to me on the phone.' (parent)

'The children's faces lit up when they received their gift of a book. It was a joy to see the children sitting on their daddy's knees listening to their story.' (Facilitator)

GIVE A BOOK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Raising Readers, our successful family reading initiative, now runs in more than 27 prisons. Prisoner parents can choose and send a book home to their children, complete with a bookplate for a personal message. We also supply a copy for the prisoner parent so that they can share the book on phone calls, video visits or on a Family Day. This year we offered prisons a branded library stand so the RR books have their own space in the library.

'Raising Readers is brilliant, my son really enjoyed being able to read the book with me over the phone and be able to read it with me.' (Parent)

'Thank you for thinking about my family and not just locking me away' (Parent)

Books for First Nighters provides books for those spending their first night in prison in the hope of offering some comfort and mental release to the new arrival. Books are refreshed quarterly, and the project is now running in 65 prisons.

'... to have access to a book on their first few nights is a life saver. Even if men are not big readers being able to dip into a book which they find interesting can certainly make their first few nights easier.' (Prison officer)

Whole School Reading Project: We were put in touch with Longwood Primary School in the summer of 2023. After the first conversation with the school's reading lead, we knew we'd found our next **Whole School Reading Project**. Longwood is in Tamworth, a small town just outside Birmingham. There is little opportunity for the children at the school to experience the world beyond their town's borders and many don't go on holiday or abroad and school trips are few and far between. Together with **Peters**, we helped create a brand new KS1 library where the children could let their imaginations run free. The Daily Express covered the opening which included a ribbon cutting from the Mayor (an ex-pupil of Longwood), a reading by Farhana Islam from her debut picture book **Not Now Noor!** and a flawlessly synchronised Christmas performance from the year 5s and 6s.

Secure Accommodation Network: we started working with Adel Beck, one of the schools in the Secure Accommodation Network 3 years ago. The residents are some of the most vulnerable young people in the country. Almost all of them have been disenfranchised from learning and most have significant additional learning needs. We started by providing every young person with their own specially chosen book. We continue to work with them in a variety of ways all of which are designed to help promote a love of reading in the whole centre.

This year, our third **Pleasure of Reading Prize** was awarded to the novelist, Sebastian Barry. The prize is in recognition of an author, writing in English 'who gives pleasure through their work' and is sponsored by Bloomsbury Publishing and generously supported by the Blavatnik Foundation.

Financial review

The trust's work is entirely reliant on donations. Unrestricted donations of £225,843 were received in the year (31 March 2023: £166,972).

During the year Give a Book made no grants (31 March 2023: £nil), and funded prison and school projects worth £257,155 (31 March 2023: £198,787).

Reserves policy

The restricted fund represents donations received which are to be used for specific projects. The level of restricted reserves as at 31 March 2024 was £29,305 (31 March 2023: £58,464). The unrestricted fund can be applied for the general purposes of the charity as set out in the governing document. The level of unrestricted reserves as at 31 March 2024 was £103,305 (31 March 2023: £113,180).

£80,000 of the £103,305 is the amount that the charity needs to keep running for six months should the charity not be able to raise sufficient funding over the year. The £80,000 gives the charity some security when planning for 2025. This means that £80,000 does not represent a free reserve. Taking this into account, the unrestricted reserves are £23,305.

Structure, governance and management

Governing document

The charity is governed by its Trust Deed, dated 7 November 2012, the charity is constituted as an unincorporated trust. The trust is a registered charity, number 1149664.

GIVE A BOOK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Trustees

The charity is managed by a board of trustees. Every committee member has one vote. Trustees may act by a majority decision. There must be at least three trustees. Apart from the first trustees, every trustee must be appointed by a resolution of the trustees passed at a special meeting. The trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. The trustees must make available to each new trustee, on his or her appointment, a copy of the Trust Deed and a copy of the charity's latest report and accounts.

Related party

There are no significant related parties or related party transactions requiring disclosure.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.


Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:

.....0D43DE5CE4C246B.....
S Moorehead

Date: 25-Oct-2024

GIVE A BOOK

MENZIES
BRIGHTER THINKING

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Trustees of Give a Book ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 
634F24DE92A4471...

Janice Matthews FCA

Dated: 28-Oct-2024

Menzies LLP

Chartered Accountants
Magna House
18-32 London Road
Staines-Upon-Thames
TW18 4BP

GIVE A BOOK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	225,843	59,770	285,613	287,587
Investments	4	1,065	-	1,065	263
Total income		226,908	59,770	286,678	287,850
Expenditure on:					
Raising funds	5	19,268	-	19,268	14,902
Charitable activities		217,515	88,929	306,444	227,960
Total expenditure		236,783	88,929	325,712	242,862
Net movement in funds		(9,875)	(29,159)	(39,034)	44,988
Reconciliation of funds:					
Total funds brought forward		113,180	58,464	171,644	126,656
Net movement in funds		(9,875)	(29,159)	(39,034)	44,988
Total funds carried forward		103,305	29,305	132,610	171,644

The Statement of financial activities includes all gains and losses recognised in the year.


The notes on pages 8 to 17 form part of these financial statements.

GIVE A BOOK

BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Tangible assets	10	<u>2,747</u>	<u>4,121</u>
		2,747	4,121
Current assets			
Debtors	11	188	870
Cash at bank and in hand		<u>157,000</u>	<u>179,237</u>
		157,188	180,107
Creditors: amounts falling due within one year	12	<u>(27,325)</u>	<u>(12,584)</u>
Net current assets		<u>129,863</u>	<u>167,523</u>
Total assets less current liabilities		<u>132,610</u>	<u>171,644</u>
Total net assets		<u><u>132,610</u></u>	<u><u>171,644</u></u>
Charity funds			
Restricted funds	13	29,305	58,464
Unrestricted funds	13	103,305	113,180
Total funds		<u><u>132,610</u></u>	<u><u>171,644</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:

0043DF5CF4C246B.....
S Moorehead

Date: 25-Oct-2024

The notes on pages 8 to 17 form part of these financial statements.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Give a Book is a charity registered in England and Wales. The address of the registered office is disclosed on the reference and administrative details page.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Give a Book meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	- 3 years
--------------------	-----------

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations				
Donations from individuals	121,616	-	121,616	89,232
Donations from Trusts	99,228	59,770	158,998	193,696
Gift aid	4,999	-	4,999	4,659
Total 2024	225,843	59,770	285,613	287,587
<i>Total 2023</i>	<i>166,972</i>	<i>120,615</i>	<i>287,587</i>	

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest	1,065	1,065	263
Total 2024	1,065	1,065	263
<i>Total 2023</i>	<i>263</i>	<i>263</i>	

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs and other fundraising expenses	19,268	19,268	14,902
<i>Total 2023</i>	<i>14,902</i>	<i>14,902</i>	

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6. Analysis of expenditure by activities

	Project costs 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Direct and support costs	257,155	49,289	306,444	227,960
<i>Total 2023</i>	<i>198,787</i>	<i>29,173</i>	<i>227,960</i>	

Analysis of support costs

	Total funds 2024 £	Total funds 2023 £
Staff costs	12,405	9,193
Depreciation	1,374	-
Accountancy	2,665	2,728
Consultancy	400	-
IT and website	5,162	3,080
Training/Conferences/Events	1,244	1,401
Insurance	870	732
Travel/Meetings	911	760
Subscriptions	6,257	3,044
Enthuse fees	1,429	1,204
Printing and stationery	2,994	1,643
Advertising and marketing	593	2,104
Casual help	-	120
GAB bags	1,794	-
Rent	7,478	36
Legal expenses	1,572	-
Bank charges	774	1,091
Payroll fees	319	503
General expenses	838	1,534
Administrative assistant	210	-
	49,289	29,173

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Analysis of project costs

	2024 £	2023 £
Prison Projects	180,008	139,151
Schools & Children's Projects	77,147	59,636
	<u>257,155</u>	<u>198,787</u>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,255 (2023 - £2,050).

8. Staff costs

	2024 £	2023 £
Wages and salaries	116,680	88,288
Social security costs	5,489	2,359
Contribution to defined contribution pension schemes	1,879	1,282
	<u>124,048</u>	<u>91,929</u>

The average number of persons employed by the charity during the year was as follows:

	2024 No.	2023 No.
	<u>4</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year one individual made up key management personnel and received remuneration of £32,000 (2023 - £25,833)

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £865 were reimbursed or paid directly to 2 Trustees (2023 - £1,176). These expenses were those relating to the purchase of books, postage, stationery, meeting refreshments and travel costs.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

10. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 April 2023	4,121
At 31 March 2024	<u>4,121</u>
Depreciation	
Charge for the year	1,374
At 31 March 2024	<u>1,374</u>
Net book value	
At 31 March 2024	<u>2,747</u>
At 31 March 2023	<u>4,121</u>

11. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	188	-
Prepayments	-	870
	<u>188</u>	<u>870</u>

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	20,515	7,849
Other taxation and social security	2,800	1,954
Other creditors	794	542
Accruals and deferred income	3,216	2,239
	<u>27,325</u>	<u>12,584</u>

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	113,180	226,908	(236,783)	103,305
Restricted funds				
Prison Reading Groups	25,245	15,000	(35,245)	5,000
Books for First Nighters	3,010	-	(3,010)	-
HMP Isis Reading Prison	14,491	10,000	(15,533)	8,958
Reading the Way	5,000	-	(5,000)	-
HMP Northumberland/HMP North Sea Camp/HMP Lancaster Farms	6,979	-	(6,979)	-
Give a History Book	968	-	(968)	-
Making it Up	2,771	270	(2,194)	847
Raising Readers	-	31,500	(20,000)	11,500
PRG - HMP Dovegate, Fosse Way & Hewell	-	3,000	-	3,000
	58,464	59,770	(88,929)	29,305
Total of funds	171,644	286,678	(325,712)	132,610

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

13. Statement of funds (continued)

Prison Reading Groups - these funds are used to support prison reading groups that are voluntary and informal where the members choose the books they read and are given their own copies. The groups are open ended, where members can join or leave as they want.

Give a History book - this fund provided books to encourage the enjoyment of history in both schools and prisons.

Books for First Nighters - this fund provided books for those on their first night in custody.

Making it Up - is a family reading project, with workshops for prisoners to learn about and then write and draw stories for their children.

School Library - each year Give a Book helps create a new school library in a school which does not currently have one - this includes books and furnishings.

HMP Isis Reading Prison - HMP Isis wants to develop a whole prison reading strategy that motivates prisoners by finding out what kinds of reading the young men value and responding to their reading priorities with initiatives that seem relevant and enjoyable to them. This is the focus of our proposed projects—a 3-year multi project approach for whole prison reading.

Reading the Way - informal reading groups for emergent leaders, in partnership with Novus (education provider), Shannon Trust (another charity), and adult literacy specialists.

HMP Northumberland / HMP North Sea Camp / HMP Lancaster Farms - to create three Reading Prisons co-ordinating several of our projects- Prison Reading Groups, Family Days and Family Reading, and Books for First Nighters.

Family Reading - Prisoners who maintain family contact and visits are significantly less likely to reoffend. We provide a wide range of new children's books for a number of family ready initiatives plus volunteer helpers to support family visits. Reading together as a family builds bridges and bonds. It helps prisoner parents remain a part of the life of the home.

HMP Dovegate, HMP Fosse Way, HMP Hewell – to create three reading prisons co-ordinating several of our reading projects.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
Unrestricted funds				
General funds	102,258	167,235	(156,313)	113,180
Restricted funds				
Family Reading	15,743	-	(15,743)	-
Prison Reading Groups	-	65,245	(40,000)	25,245
Breakfast Book Clubs	-	2,000	(2,000)	-
Books for First Nighters	-	12,420	(9,410)	3,010
HMP Isis Reading Prison	-	17,500	(3,009)	14,491
Reading the Way	-	5,000	-	5,000
HMP Northumberland/HMP North Sea Camp/HMP Lancaster Farms	-	8,000	(1,021)	6,979
Give a History Book	4,218	-	(3,250)	968
School Library	-	10,000	(10,000)	-
Making it Up	4,437	450	(2,116)	2,771
	<u>24,398</u>	<u>120,615</u>	<u>(86,549)</u>	<u>58,464</u>
Total of funds	<u>126,656</u>	<u>287,850</u>	<u>(242,862)</u>	<u>171,644</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Tangible fixed assets	2,747	-	2,747
Current assets	127,883	29,305	157,188
Creditors due within one year	(27,325)	-	(27,325)
Total	<u>103,305</u>	<u>29,305</u>	<u>132,610</u>

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	4,121	-	4,121
Current assets	121,643	58,464	180,107
Creditors due within one year	(12,584)	-	(12,584)
Total	<u>113,180</u>	<u>58,464</u>	<u>171,644</u>

15. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,879 (2023 - £1,283), £794 (2023: £542) were payable to the fund at the balance sheet date and are included in creditors.

16. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2024.

GIVE A BOOK

England & Wales - Charity number 1149664

Accounts

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023

GIVE A BOOK

MENZIES
BRIGHTER THINKING

GIVE A BOOK

CONTENTS

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

GIVE A BOOK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	E Meleagrou S Moorehead C Waldegrave S Turvey J Barnett S Walker
Charity registered number	1149664
Principal office	112-114 Holland Park Avenue London W11 4UA
Executive director	V Gray
Accountants	Menzies LLP Chartered Accountants Centrum House 36 Station Road Egham Surrey TW20 9LF
Bankers	National Westminster Notting Hill Branch PO Box 1936 46 Notting Hill Gate London W11 3HZ

GIVE A BOOK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2022 to 31 March 2023.

Give a Book is a charity that promotes books and the pleasure of reading in the hardest places. Our core belief is that to pass on a good read – to give a book – is a transaction of lasting worth.

We mainly work in prisons, schools and with disadvantaged children and young people throughout the UK. We provide creative, bespoke ways of leading to reading and offer practical solutions to encourage an enjoyment of reading to help make a lasting difference to people's lives. We often work in partnership with other charities and groups in order to extend our reach. We provide books, book bags, writing materials and expertise to projects that benefit adults and children.

Our regular projects include Prison Reading Groups, Prison Family Reading initiatives, Books for First Nighters, Whole School Reading project, Book Clubs in Schools, Mental Health Unit book clubs and various literacy projects.

The March 2022 Ofsted report on reading education in prisons highlighted a number of challenges, including the need to support reading initiatives that can 'help prisoners to enjoy reading for its own sake'.

Our work in prison with reading groups and family reading initiatives addresses this need directly.

Prisons

Prison Reading Groups (PRG): In a post lockdown world, we are now able to work in person in prisons again. We currently support 51 groups in 43 prisons-- where possible with face-to-face meetings or with members reading on their own and sharing written feedback.

Many of our groups now take place on the wing rather than centrally in the library because of continuing restrictions on movement. We are adapting accordingly to establish a greater number of smaller groups - for example, currently there are three in HMP Wandsworth and HMP Frankland, two in HMP Edinburgh and HMP Thameside. This requires additional volunteers and books. Reading groups usually meet monthly.

'It's the most grown-up discussion I have in prison.' (Member)

'Since being in prison and being cut off from the outside world; books have given me a lot of strength and shown me that my thoughts and feelings are not singular.' (Member)

'It was amazing to hear them talk to each other about all those things. On the landings they mostly just try to sound tough.' (Wing Officer)

In lockdown we created **Bookstuff**, a weekly book related newsletter which is available throughout the prison estate and **Book Talk** which provides resources for specific books. These were so successful that we are continuing to produce these resources with help from our volunteers.

This year we have also started a reading group for ex-prisoners, in association with the NHS and HMPPS, which is flourishing.

Family Days: We are pleased that Family Days are slowly returning in person which means we are able to support them with volunteers and books. This year we have supported 60 family days with 3,000 books.

Making it Up: This project connects families through stories and where possible runs as an in-person workshop with a family event. The special in-cell pack we devised during lockdown worked so well that many prisons are using this version as well as the in-person workshops which have restarted in some prisons.

'... his son read his book every night without fail, asking for the book that Daddy made for him and he keeps it in a safe place...saying that it is his special book' (Prisoner's Mum)

We have developed a new reading initiative – **Raising Readers** – which offers parents a chance to choose a book to send home to their child with a bookplate they can personalise. We provide an illustrated handout containing a list of the titles to help parents choose a suitable book for their child – this in a situation where choice is in short supply. We supply a copy for the prisoner parent and one to send to their child so that they can share the book on phone calls, video visits or on a Family Day. At present this is running in 22 prisons and we have sent over 4000 books with many prisons keen to start.

GIVE A BOOK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Our project **Books for First Nighters** now runs in 46 prisons. Giving detainees a book of their own to read and keep is a small act of kindness offering company and comfort when they need it most. This year we have provided over 6000 books.

"I think it was the most scared and disorientated I have been in my entire life.....The importance of a book on that first night is immeasurable." (ex-Prisoner)

We have developed an excellent working relationship with **Children Heard and Seen**, a charity which supports the children of prisoners. We adapted **Making It Up** for them and provided books for their summer residential as well as other book related projects. We also have established a good working relationship with the **Secure Accommodation Network** sending appropriate books on a regular basis.

Schools

It has been a stressful time in schools after lockdown and many teachers are struggling with the fact that children have missed out. Year 2 are behind Year 1, don't know how to relate to each other except by parenting and are having trouble catching up. This has been especially acute in disadvantaged areas. As a result of this, it has been difficult for teachers to engage with outside help from charities, such as ours. While the projects we deliver are self-sufficient, we have found it hard to encourage schools to continue a project however successfully it had run pre-lockdown. Nevertheless, we were determined to find more ways in which we could add to the pleasure of reading in schools.

Breakfast Book Clubs inevitably paused throughout lockdown. While some are starting again, we are finding it helpful to review the most effective way of delivery.

Whole School Reading Project: Wyke Regis is a primary school in a deprived area of Weymouth. The school only had a library in a corridor, no real reading space, and only small corners containing old books in the classrooms. After speaking to the Deputy Head, we realised that there was one year group in particular who would benefit from a safe reading space. The current year 2 cohort had missed out significantly on school over the pandemic - not only losing key years of learning in the classroom but also on social mixing too. We began by sending in brand-new books for each of this cohort to welcome them back to school. With the help of FG Library and Learning Services, we created not one but three mini classroom libraries for each of the year 2 forms. These were installed just before the Christmas break, and the Deputy Head and the teachers introduced the books as we sent them in. This allowed the children to pick up, flick through and read each new title, discovering new authors and widening their reading range.

In January the Give a Book team visited the school. Before our tour we chatted with the year 2 teachers about the mini libraries, the charity, books and, of course, how much we all love reading. They told us how unusual our work is in the sector—our support is free to schools, we adapt to align projects closely with the recipients' needs, and there is no one size to fit all in in our support of reading for pleasure.

This year, our second **Pleasure of Reading Prize** was awarded to the novelist, Edna O'Brien. The prize is in recognition of an author, writing in English 'who gives pleasure through their work' and is sponsored by Bloomsbury Publishing and generously supported by the Blavatnik Foundation.

Financial review

The trust's work is entirely reliant on donations. Unrestricted donations of £166,972 were received in the year (31 March 2022: £122,748).

During the year Give a Book made no grants (31 March 2022: £nil), and funded prison and school projects worth £198,787 (31 March 2022: £144,463).

Reserves policy

The restricted fund represents donations received which are to be used for specific projects. The level of restricted reserves as at 31 March 2023 was £58,464 (31 March 2022: £24,398). The unrestricted fund can be applied for the general purposes of the charity as set out in the governing document. The level of unrestricted reserves as at 31 March 2023 was £113,180 (31 March 2022: £102,258).

£60,000 of the £113,180 is the amount that the charity needs to keep running for six months should the charity not be able to raise sufficient funding over the year. The £60,000 gives the charity some security when planning for 2024. This means that £60,000 does not represent a free reserve. Taking this into account, the unrestricted reserves are £53,180.

GIVE A BOOK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Governing document

The charity is governed by its Trust Deed, dated 7 November 2012, the charity is constituted as an unincorporated trust. The trust is a registered charity, number 1149664.

Trustees

The charity is managed by a board of trustees. Every committee member has one vote. Trustees may act by a majority decision. There must be at least three trustees. Apart from the first trustees, every trustee must be appointed by a resolution of the trustees passed at a special meeting. The trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. The trustees must make available to each new trustee, on his or her appointment, a copy of the Trust Deed and a copy of the charity's latest report and accounts.

Related party

There are no significant related parties or related party transactions requiring disclosure.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

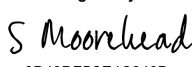
Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

.....0D43DF5CE4C246B.....
S Moorehead

Date: 27-Sep-2023

GIVE A BOOK

MENZIES
BRIGHTER THINKING

INDEPENDENT EXAMINERS' REPORT

Independent examiner's report to the Trustees of Give a Book ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 
634F24DE92A4471...

Janice Matthews FCA

Dated: 27-Sep-2023

Menzies LLP

Chartered Accountants
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

GIVE A BOOK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	166,972	120,615	287,587	152,648
Investments	4	263	-	263	6
Total income		167,235	120,615	287,850	152,654
Expenditure on:					
Raising funds	5	14,902	-	14,902	12,898
Charitable activities		141,411	86,549	227,960	167,155
Total expenditure		156,313	86,549	242,862	180,053
Net movement in funds		10,922	34,066	44,988	(27,399)
Reconciliation of funds:					
Total funds brought forward		102,258	24,398	126,656	154,055
Net movement in funds		10,922	34,066	44,988	(27,399)
Total funds carried forward		113,180	58,464	171,644	126,656

The Statement of financial activities includes all gains and losses recognised in the year.


The notes on pages 8 to 17 form part of these financial statements.

GIVE A BOOK

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Tangible assets	10	4,121	-
		<u>4,121</u>	<u>-</u>
Current assets			
Debtors	11	870	704
Cash at bank and in hand		179,237	134,791
		<u>180,107</u>	<u>135,495</u>
Creditors: amounts falling due within one year	12	(12,584)	(8,839)
Net current assets		<u>167,523</u>	<u>126,656</u>
Total assets less current liabilities		<u>171,644</u>	<u>126,656</u>
Total net assets		<u>171,644</u>	<u>126,656</u>
Charity funds			
Restricted funds	13	58,464	24,398
Unrestricted funds	13	113,180	102,258
Total funds		<u>171,644</u>	<u>126,656</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:

 0D43DF5CE4C246B...
S Moorehead

Date: 27-Sep-2023

The notes on pages 8 to 17 form part of these financial statements.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Give a Book is a charity registered in England and Wales. The address of the registered office is disclosed on the reference and administrative details page.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Give a Book meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	- 3 years
--------------------	-----------

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations				
Donations from individuals	89,232	-	89,232	77,006
Donations from Trusts	73,081	120,615	193,696	70,800
Other donations	-	-	-	900
Gift aid	4,659	-	4,659	3,942
Total 2022	166,972	120,615	287,587	152,648
<i>Total 2022</i>	<i>122,748</i>	<i>29,900</i>	<i>152,648</i>	

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Bank interest	263	263	6
Total 2023	263	263	6
<i>Total 2022</i>	<i>6</i>	<i>6</i>	

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs and other fundraising expenses	14,902	14,902	12,898
<i>Total 2022</i>	<i>12,898</i>	<i>12,898</i>	

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6. Analysis of expenditure by activities

	Project costs 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Direct and support costs	198,787	29,173	227,960	167,155
<i>Total 2022</i>	<i>144,463</i>	<i>22,692</i>	<i>167,155</i>	

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	9,193	7,978
Accountancy	2,728	2,140
Consultancy	-	440
IT and website	3,080	1,686
Training/Conferences/Events	1,401	982
Insurance	732	666
Travel/Meetings	760	1,078
Subscriptions	3,044	3,232
Enthuse fees	1,204	526
Printing and stationery	1,643	2,214
Advertising and marketing	2,104	895
Casual help	120	-
Bank charges	1,091	47
Payroll fees	503	511
General expenses	1,570	297
	29,173	22,692

Analysis of project costs

	2023 £	2022 £
Prison Projects	139,151	86,678
Schools & Children's Projects	59,636	57,785
	198,787	144,463

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,050 (2022 - £1,850).

8. Staff costs

	2023 £	2022 £
Wages and salaries	88,288	77,013
Social security costs	2,359	1,644
Contribution to defined contribution pension schemes	1,282	1,126
	<u>91,929</u>	<u>79,783</u>

The average number of persons employed by the charity during the year was as follows:

	2023 No.	2022 No.
	<u>4</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses totalling £1,176 were reimbursed or paid directly to 2 Trustees (2022 - £110). These expenses were those relating to the purchase of books, postage, stationery, meeting refreshments and travel costs.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

10. Tangible fixed assets

	Computer equipment £
Cost or valuation	
Additions	4,121
At 31 March 2023	<u>4,121</u>
Net book value	
At 31 March 2023	<u>4,121</u>
At 31 March 2022	<u>-</u>

11. Debtors

	2023 £	2022 £
Due within one year		
Prepayments	870	704
	<u>870</u>	<u>704</u>

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	7,849	4,928
Other taxation and social security	1,954	1,422
Other creditors	542	450
Accruals and deferred income	2,239	2,039
	<u>12,584</u>	<u>8,839</u>

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General funds	102,258	167,235	(156,313)	113,180
Restricted funds				
Family Reading	15,743	-	(15,743)	-
Prison Reading Groups	-	65,245	(40,000)	25,245
Breakfast Book Clubs	-	2,000	(2,000)	-
Books for First Nighters	-	12,420	(9,410)	3,010
HMP Isis Reading Prison	-	17,500	(3,009)	14,491
Reading the Way	-	5,000	-	5,000
HMP Northumberland/HMP North Sea Camp/HMP Lancaster Farms	-	8,000	(1,021)	6,979
Give a History Book	4,218	-	(3,250)	968
School Library	-	10,000	(10,000)	-
Making it Up	4,437	450	(2,116)	2,771
	24,398	120,615	(86,549)	58,464
Total of funds	126,656	287,850	(242,862)	171,644

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

13. Statement of funds (continued)

Prison Reading Groups - these funds are used to support prison groups that are voluntary and informal where the members choose the books they read and are given their own copies. The groups are open ended, where members can join or leave as they want.

Give a History book - this fund is for us to provide books to encourage the enjoyment of history in both schools and prisons.

School Breakfast Book Clubs - this fund provides books for children to read with their breakfast.

Books for First Nighters - this fund provides books for those on their first night in custody.

Making it Up - is a family reading project, with workshops for prisoners to learn about and then write and draw stories for their children. The project has also been adapted to work remotely during lockdown.

School Library - each year Give a Book helps create a new school library in a school which does not currently have one - this includes books and furnishings.

HMP Isis Reading Prison - HMP Isis wants to develop a whole prison reading strategy that motivates prisoners by finding out what kinds of reading the young men value and responding to their reading priorities with initiatives that seem relevant and enjoyable to them. This is the focus of our proposed projects—a 3-year multi project approach for whole prison reading.

Reading the Way - a pilot project of informal reading groups for emergent leaders, in partnership with Novus (education provider), Shannon Trust (another charity), and adult literacy specialists from outside.

HMP Northumberland / HMP North Sea Camp / HMP Lancaster Farms - to create three Reading Prisons co-ordinating several of our projects- Prison Reading Groups, Family Days and Family Reading, and Books for First Nighters.

Family Reading - Prisoners who maintain family contact and visits are significantly less likely to reoffend. We provide a wide range of new children's books for a number of family ready initiatives plus volunteer helpers to support family visits. Reading together as a family builds bridges and bonds. It helps prisoner parents remain a part of the life of the home.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£
Unrestricted funds				
General funds	120,194	122,754	(140,690)	102,258
Restricted funds				
Prison Reading Groups	5,000	8,000	(13,000)	-
Give a History Book	4,526	-	(308)	4,218
Books for First Nighters	-	3,000	(3,000)	-
PRG Family Days	3,400	-	(3,400)	-
What Happens Next?	2,888	-	(2,888)	-
Making it Up	8,047	900	(4,510)	4,437
Reading Ahead Dictionaries	10,000	-	(10,000)	-
Family Reading	-	18,000	(2,257)	15,743
	<u>33,861</u>	<u>29,900</u>	<u>(39,363)</u>	<u>24,398</u>
Total of funds	<u><u>154,055</u></u>	<u><u>152,654</u></u>	<u><u>(180,053)</u></u>	<u><u>126,656</u></u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Tangible fixed assets	4,121	-	4,121
Current assets	121,643	58,464	180,107
Creditors due within one year	(12,584)	-	(12,584)
Total	<u><u>113,180</u></u>	<u><u>58,464</u></u>	<u><u>171,644</u></u>

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	111,097	24,398	135,495
Creditors due within one year	(8,839)	-	(8,839)
Total	<u>102,258</u>	<u>24,398</u>	<u>126,656</u>

15. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,283 (2022 - £1,126), £542 (2022: £450) were payable to the fund at the balance sheet date and are included in creditors.

16. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2023.

GIVE A BOOK

England & Wales - Charity number 1149664

Accounts

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022

GIVE A BOOK

MENZIES
BRIGHTER THINKING

GIVE A BOOK

CONTENTS

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

GIVE A BOOK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	E Meleagrou S Moorehead C Waldegrave S Turvey J Barnett S Walker
Charity registered number	1149664
Principal office	112-114 Holland Park Avenue London W11 4UA
Executive director	V Gray
Accountants	Menzies LLP Chartered Accountants Centrum House 36 Station Road Egham Surrey TW20 9LF
Bankers	National Westminster Notting Hill Branch PO Box 1936 46 Notting Hill Gate London W11 3HZ

GIVE A BOOK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2021 to 31 March 2022.

Give a Book is a charity that promotes books and the pleasure of reading in the hardest places. Our core belief is that to pass on a good read – to give a book – is a transaction of lasting worth.

We mainly work in prisons, schools and with disadvantaged children and young people throughout the UK. We provide creative, bespoke ways of leading to reading and offer practical solutions to encourage an enjoyment of reading to help make a lasting difference to people's lives. We often work in partnership with other charities and groups in order to extend our reach. We provide books, book bags, writing materials and expertise to projects that benefit adults and children.

Our regular projects include Prison Reading Groups, Prison Family Reading initiatives, Books for First Nighters, Whole School Reading project, School Breakfast Book Clubs, Book Clubs in Schools, Mental Health Unit book clubs and various literacy projects.

Prisons

Lockdown hit prisons hard in 2020 and very difficult conditions have continued throughout 2021. Prisoners were locked in their cells for 23+ hours a day: there were no family visits, and often parents did not see partners or children face to face for more than a year. There were no education classes, and very few workshop opportunities. Libraries were closed and library staff were not allowed on site. And of course, prisoners had no in-cell computers, tablets or kindles, and no access to the internet.

Give a Book delivered boxes of varied and carefully chosen books into prisons for individual wing trolleys throughout lockdown, making a huge difference to people who would otherwise have had very little access to books.

'At such a difficult time with Covid, it makes a real difference to them that a) people on the outside are thinking of them, and b) that they have the opportunity to escape with a book' (Prison Officer)

The books are a godsend.' (Prisoner Reader)

Before lockdown, Give a Book supported **Prison Reading Groups** in over 50 prisons. Lockdown suspended face to face meetings but we found ways to support 'remote' groups so that members could still receive books in their cells and join in a written 'conversation' with one another. Our website resource, **Book Talk**, helped groups choose their books and proved very successful. In the last year we have provided 3000+ reading group books.

With the support of Penguin Random House, we provided audio files and books for **Radio Wanno** at HMP Wandsworth. Ten titles have been broadcast and 100 books sent out.

As human beings with families who rely on us to reform, reflect and restart our lives, reading, listening to external voices helps us better ourselves. The Radio Wanno Bookclub helps us achieve this.' (Listener Feedback)

Our project, **Books For First Nighters**, has provided 2250+ books for induction wings so that new prisoners have something to read and calm their anxiety when they first arrive. Books are carefully chosen to include a variety of genres and a range of reading levels.

'Definitely can help relationship with prison officers and can reduce anxiety coming into prison in being offered a 'welcome' which shows some concern for wellbeing.' (Prison Staff)

'The first nice thing that's happened to me since court' (new prisoner)

Many prisoners, particularly emergent readers, found it hard to know what to read during lockdown. With Way Out TV, we created a series of short (2 minute) films, **Finding a Good Read**, to be broadcast in the prison estate.

'It's introduced our readers to new books they might not have discovered otherwise and helped us to make the best of a very difficult time.' (Prison Librarian)

'It has been so good for the members to have the book group through Covid, and I think that it's kept us all connected until we can meet face to face again.' (Prison Reading Volunteer)

GIVE A BOOK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Before lockdown Give a Book supported **Family Days** in more than 50 prisons, providing books and bags for every child and a volunteer to encourage shared reading. Since visits were suspended in March 2020 we found alternative ways to connect prisoners and their children through books, including books for video visits and telephone calls with a copy for both the parent inside and the child at home to read together. In the last year we have provided 3536+ books for family reading.

*'Thank you for taking the time to do something for my boys, thank you for providing the books. My brother was checking in with my sons from prison last week and **** was showing him his book about the planets – he had it all bookmarked and everything.'* (Prisoner's Sister)

'I'm very pleased to say that the project was highlighted as an area of notable good practice in our most recent HMIP inspection.' (Librarian)

Making it Up connects families through stories. We devised a special in-cell pack for parents in prison to create a book for their child whilst they could not visit. We put up an exhibition in HMP Wormwood Scrubs in summer 2021 of the stories so far and the project was commended in the Wormwood Scrubs 2021 HMPPS Inspection. It has now run in eight prisons and we have linked with another charity, Children Heard and Seen, to develop it further.

"They say things in these books they don't say anywhere else." (Prison Family Liaison Officer)

Schools

Following lockdown in 2020, schools are continuing to deal with the growing disadvantage gap caused by children missing several months of school time. We continue to work with these schools in areas of high deprivation. We have begun working with **Children Heard and Seen** (a UK charity that supports children and their families impacted by parental imprisonment), providing books for families to read together. We are also starting a regular relationship with the **Secure Accommodation Network** (children in the criminal justice sector) and have started seven new **Breakfast Book Clubs**, a project which gives children access to new books and reading for pleasure alongside their much needed breakfast.

Our 2020-21 **Whole School Library project** at Larkspur Primary Academy has helped the school to grow into one with reading at its heart. This has transformed the school and not only led to more engagement and interest in reading but has helped the children and their parents to reconnect with reading for pleasure. This project will be a long-term asset not only for the current cohort and the surrounding school community but also for children coming into the school over the years

"They have created a space that is tranquil and inviting and given us the opportunity to find pleasure in reading again." (School)

"The work you do really isn't just simply, giving a book."

"We cannot thank GAB enough and want to say a huge thank you for bringing a love of books back into our school, the work they have done with us as a school goes beyond simply the book, they have given us a new adventure into reading!" Kerry McEwan, Headteacher Larkspur Primary Academy

Through our ongoing partnerships with prisons and schools and by nurturing established contacts we have reached many more participants in what has been a challenging year. Give a Book has been able to adapt nimbly to the changing circumstances. Many of our adapted projects have been so successful that we are continuing to run them in this way as life returns to normal.

Inspired by our patron, Lady Antonia Fraser, Give a Book launched a new prize for our 10th anniversary – **The Pleasure of Reading Prize**. In recognition of an author, writing in English 'who gives pleasure through their work', the inaugural prize was awarded to the novelist, Ali Smith. The prize is now an annual event and is sponsored by Bloomsbury Publishing and generously supported by the Blavatnik Foundation. The 2022 winner will be announced in June 2022.

GIVE A BOOK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Financial review

The trust's work is entirely reliant on donations. Unrestricted donations of £122,748 were received in the year (31 March 2021: £157,923).

During the year Give a Book made no grants (31 March 2021: £nil), and funded prison and school projects worth £144,463 (31 March 2021: £131,279).

Reserves policy

The restricted fund represents donations received which are to be used for specific projects. The level of restricted reserves as at 31 March 2022 was £24,398 (31 March 2021: £33,861). The unrestricted fund can be applied for the general purposes of the charity as set out in the governing document. The level of unrestricted reserves as at 31 March 2022 was £102,258 (31 March 2021: £120,194).

£60,000 of the £102,258 is the amount that the charity needs to keep running for six months should the charity not be able to raise sufficient funding over the year. The £60,000 gives the charity some security when planning for 2023. This means that £60,000 does not represent a free reserve. Taking this into account, the unrestricted reserves are £42,258.

Structure, governance and management

Governing document

The charity is governed by its Trust Deed, dated 7 November 2012, the charity is constituted as an unincorporated trust. The trust is a registered charity, number 1149664.

Trustees

The charity is managed by a board of trustees. Every committee member has one vote. Trustees may act by a majority decision. There must be at least three trustees. Apart from the first trustees, every trustee must be appointed by a resolution of the trustees passed at a special meeting. The trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. The trustees must make available to each new trustee, on his or her appointment, a copy of the Trust Deed and a copy of the charity's latest report and accounts.

Related party

There are no significant related parties or related party transactions requiring disclosure.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

GIVE A BOOK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

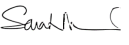
Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

.....0D43DF5C54C246B.....
S Moorehead

Date: 02-Sep-2022

GIVE A BOOK

INDEPENDENT EXAMINERS' REPORT

Independent examiner's report to the Trustees of Give a Book ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

DocuSigned by:
Signed: 
634F24DE92A4471...
Janice Matthews FCA

Dated: 05-Sep-2022

Menzies LLP
Chartered Accountants
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

GIVE A BOOK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	122,748	29,900	152,648	218,423
Investments	4	6	-	6	18
Total income		122,754	29,900	152,654	218,441
Expenditure on:					
Raising funds	5	12,898	-	12,898	11,088
Charitable activities		127,792	39,363	167,155	146,162
Total expenditure		140,690	39,363	180,053	157,250
Net movement in funds		(17,936)	(9,463)	(27,399)	61,191
Reconciliation of funds:					
Total funds brought forward		120,194	33,861	154,055	92,864
Net movement in funds		(17,936)	(9,463)	(27,399)	61,191
Total funds carried forward		102,258	24,398	126,656	154,055

The Statement of financial activities includes all gains and losses recognised in the year.

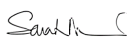
The notes on pages 9 to 17 form part of these financial statements.

GIVE A BOOK

BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Current assets			
Debtors	10	704	-
Cash at bank and in hand		134,791	161,569
		135,495	161,569
Creditors: amounts falling due within one year	11	(8,839)	(7,514)
Net current assets		126,656	154,055
Total assets less current liabilities		126,656	154,055
Total net assets		126,656	154,055
Charity funds			
Restricted funds	12	24,398	33,861
Unrestricted funds	12	102,258	120,194
Total funds		126,656	154,055

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:

 0D43DF5CE4C246B...

S Moorehead

Date: 02-Sep-2022

The notes on pages 9 to 17 form part of these financial statements.

GIVE A BOOK

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

1. General information

Give a Book is a charity registered in England and Wales. The address of the registered office is disclosed on the reference and administrative details page.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Give a Book meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

GIVE A BOOK

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

2. Accounting policies (continued)

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations				
Donations from individuals	77,006	-	77,006	73,548
Donations from Trusts	41,800	29,000	70,800	123,260
Other donations	-	900	900	14,500
Gift aid	3,942	-	3,942	7,115
Total 2022	122,748	29,900	152,648	218,423
<i>Total 2021</i>	<i>157,923</i>	<i>60,500</i>	<i>218,423</i>	

GIVE A BOOK

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

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	6	6	18
Total 2022	6	6	18
<i>Total 2021</i>	<i>18</i>	<i>18</i>	

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs and other fundraising expenses	12,898	12,898	11,088
<i>Total 2021</i>	<i>11,088</i>	<i>11,088</i>	

6. Analysis of expenditure by activities

	Project costs 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Direct and support costs	144,463	22,692	167,155	146,162
<i>Total 2021</i>	<i>131,249</i>	<i>14,913</i>	<i>146,162</i>	

GIVE A BOOK

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

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	7,978	7,371
Accountancy	2,140	2,868
Consultancy	440	-
IT and website	1,686	605
Training/Conferences/Events	982	73
Insurance	666	(592)
Travel/Meetings	1,078	-
Subscriptions	3,232	3,114
Virgin Money Giving fees	526	158
Printing and stationery	2,214	572
Advertising and marketing	895	250
Bank charges	47	-
Payroll fees	511	494
Sundry expenses	297	-
	22,692	<i>14,913</i>

Analysis of project costs

	2022 £	<i>2021 £</i>
Prison Projects	86,678	78,767
Schools & Children's Projects	57,785	52,512
	144,463	<i>131,279</i>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,850 (2021 - £1,750).

GIVE A BOOK

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

8. Staff costs

	2022 £	2021 £
Wages and salaries	77,013	71,671
Social security costs	1,644	1,096
Contribution to defined contribution pension schemes	1,126	939
	<u>79,783</u>	<u>73,706</u>

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
	<u>4</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £110 were reimbursed or paid directly to 1 Trustee (2021 - £nil). These expenses were those relating to the purchase of books, postage, stationery, meeting refreshments and travel costs.

10. Debtors

	2022 £	2021 £
Due within one year		
Prepayments	704	-
	<u>704</u>	<u>-</u>

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,928	3,827
Other taxation and social security	1,422	1,258
Other creditors	450	382
Accruals and deferred income	2,039	2,047
	<u>8,839</u>	<u>7,514</u>

GIVE A BOOK

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

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General funds	120,194	122,754	(140,690)	102,258
Restricted funds				
Prison Reading Groups	5,000	8,000	(13,000)	-
Give a History Book	4,526	-	(308)	4,218
Books for First Nighters	-	3,000	(3,000)	-
PRG Family Days	3,400	-	(3,400)	-
What Happens Next?	2,888	-	(2,888)	-
Making it Up	8,047	900	(4,510)	4,437
Reading Ahead Dictionaries	10,000	-	(10,000)	-
Family Reading	-	18,000	(2,257)	15,743
	<u>33,861</u>	<u>29,900</u>	<u>(39,363)</u>	<u>24,398</u>
Total of funds	<u>154,055</u>	<u>152,654</u>	<u>(180,053)</u>	<u>126,656</u>

GIVE A BOOK

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

12. Statement of funds (continued)

Prison Reading Groups - these funds are used to support prison groups that are voluntary and informal where the members choose the books they read and are given their own copies. The groups are open ended, where members can join or leave as they want.

Give a History book: this fund is for us to provide books to encourage the enjoyment of history in both schools and prisons.

School Breakfast Book Clubs - this fund provides books for children to read with their breakfast.

Books for First Nighters - this fund provides books for those on their first night in custody.

PRG Family Days - the charity has continued to support Family Days in over 52 prisons. We send new books, carefully chosen with the help of children's bookshops, publishers and specialist volunteers, to get a selection of engaging, accessible and varied books which the children can take home as a tangible reminder of good time spent together.

What Happens Next? - the charity uses the power of story-telling and reading to connect prisoners and their families. On a special family day, children and partners come into the prison and spend time reading and taking part in book games and activities. The project allows parents to build confidence in reading with their children.

Making it Up is a family reading project, with workshops for prisoners to learn about and then write and draw stories for their children. The project has also been adapted to work remotely during lockdown.

Books for Food banks: this fund was for providing books to put in food parcels distributed by schools and other children's organisations during lockdown.

Reading Ahead Dictionaries: this fund provides mini dictionaries to the participants of the Reading Agency's Reading Ahead Challenge in prisons throughout the UK.

Lockdown Prisons: this fund was for providing books on wings in prisons while libraries were closed during lockdown.

Mother & Baby Units: this fund helps us provide books for mothers to read or show to their babies in prisons throughout the UK.

Lockdown Schools: this fund provided books for children in disadvantaged areas during lockdown - some via food banks and some via schools for vulnerable children and children of key workers.

School Library: each year Give a Book helps create a new school library in a school which does not currently have one - this includes books and furnishings.

GIVE A BOOK

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

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2021</i>
	£	£	£	£
Unrestricted funds				
General funds	69,038	157,941	(106,785)	120,194
Restricted funds				
Prison Reading Groups	1,500	15,000	(11,500)	5,000
Give a History Book	4,526	-	-	4,526
Books for First Nighters	1,800	-	(1,800)	-
PRG Family Days	11,400	-	(8,000)	3,400
What Happens Next?	4,600	-	(1,712)	2,888
Making it Up	-	9,500	(1,453)	8,047
Books for Food Banks	-	2,500	(2,500)	-
Reading Ahead Dictionaries	-	10,000	-	10,000
Lockdown Prisons	-	2,500	(2,500)	-
Mother & Baby Units	-	1,000	(1,000)	-
Lockdown Schools	-	10,000	(10,000)	-
School Library	-	10,000	(10,000)	-
	<u>23,826</u>	<u>60,500</u>	<u>(50,465)</u>	<u>33,861</u>
Total of funds	<u>92,864</u>	<u>218,441</u>	<u>(157,250)</u>	<u>154,055</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Current assets	111,097	24,398	135,495
Creditors due within one year	(8,839)	-	(8,839)
Total	<u>102,258</u>	<u>24,398</u>	<u>126,656</u>

GIVE A BOOK

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

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	127,708	33,861	161,569
Creditors due within one year	(7,514)	-	(7,514)
Total	<u>120,194</u>	<u>33,861</u>	<u>154,055</u>

14. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £1,126 (2021 - £939), £450 (2021: £383) were payable to the fund at the balance sheet date and are included in creditors.

15. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2022.

GIVE A BOOK

England & Wales - Charity number 1149664

Accounts

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021

GIVE A BOOK

MENZIES
BRIGHTER THINKING

GIVE A BOOK

CONTENTS

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

GIVE A BOOK

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees E Meleagrou
S Moorehead
C Waldegrave
S Turvey
J Barnett
S Walker (appointed 18 May 2020)

Charity registered number 1149664

Principal office 112-114 Holland Park Avenue
London
W11 4UA

Executive director V Gray

Accountants Menzies LLP
Chartered Accountants
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

Bankers National Westminster
Notting Hill Branch
PO Box 1936
46 Notting Hill Gate
London
W11 3HZ

GIVE A BOOK

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2020 to 31 March 2021.

Give a Book is a UK based charity that started in 2011 and is dedicated to promoting books and the pleasure of reading in the hardest places. Our core belief is that to pass on a good read – to give someone a book – is a transaction of worth.

Our main areas of work are in prisons, schools and with disadvantaged children and young people throughout the UK. We provide creative, bespoke ways of leading to reading and offer practical solutions to encourage an enjoyment of reading to help make a lasting difference to people's lives. We often work in partnership with other charities and groups in order to extend our reach. We provide books, book bags, writing materials and expertise to projects that benefit adults and children.

Our regular projects include School Breakfast Book Clubs, Prison Reading Groups, Whole School Reading project, Mother & Baby Units, Books in the Nick, Books for First Nighters, Prison Family Reading Initiatives, Book Clubs in Schools, Mental Health Unit book clubs and various literacy projects.

Prisons

When the lockdown was upon us in March 2020, prisons were closed to outsiders and most usual activity including our regular prison projects were paused. Give a Book sent selections of books to more than 50 prisons up and down the country.

"Lockdown" is not such an unfamiliar term in prisons, but the situation facing prisoners and staff during the pandemic has been very tough. Prison lockdowns have meant long days in cells and little or no access to the library, gym, or other activities – and no family visits. With prison libraries locked up, many prisons struggled with book supplies. We started to send selections of 100 books straight to staff who came up with systems to distribute books directly to the wings, so that they could take book requests and deliver books to cells, along with other resources. By working with the Royal Society of Literature, we have been able to get more books in foreign languages into prisons this year. We sent selections to more than 50 prisons up and down the country.

We have also been able to continue supporting some of our **Prison Reading Groups**, whose facilitators have found innovative ways to make groups work remotely – we now have 40 remote groups across the UK. To support this new way of working, Prison Reading Groups have created a website page called **Book Talk** with monthly book suggestions and discussion notes.

'As the group are housed on different wings, they will not get a chance to see each other or communicate. It felt important to communicate from the outside ... but also to find a way to collect and collate as many responses to the book as possible, so the men would feel, for a brief fragile moment connected, less isolated, and heard.' (Prison librarian)

With the support of the partnership with **Penguin Random House** we were also able to provide audio files and hard copies of books to be broadcast on the radio at HMP Wandsworth.

The weekly **BookStuff** activity sheet which **Prison Reading Groups** provide – poems, short stories, trivia – continues to be a great success with the prisoners and staff.

After an initial pause at the start of the first lockdown, with help from prison staff, we have been able to continue sending in books for **Books for First Nighters**. Give a Book now runs this project in over 30 prisons, providing books for those on their first night in custody with the aim of offering some comfort and mental release to the new arrivals while also facilitating the relationship between staff and inmates. This project has proved even more needed this year as new prisoners have had to quarantine and stay longer on the induction wing.

'The scheme has been incredibly well received by prisoners and we now have prisoners asking for books. It has provided a positive distraction and a talking point for new prisoners with staff.' (Prison librarian)

'... this has proved to be a popular resource on the wing for both newly arrived and our permanent prisoner population – with the increased time prisoners are spending locked up in their cells due to Covid restrictions this is a real boost and helping to maintain positive mental health. I am grateful for the books you previously sent and would welcome more when you send them.' (Prison librarian)

GIVE A BOOK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

There have been few or no in-person family visits since March 2020. Give a Book has provided children's books for prisoners to share with their families over the phone or video, copies of which can then be posted out. At Christmas we made arrangements with 30 prisons, sending out books to be given to the children of fathers and mothers in prison. These were read to the child on a phone or video visit with an individual copy sent to the child. We sent a specially commissioned audio recording of *The Night Before Christmas* to go with the books. We have also sent a selection of baby and toddler books to all the prison Mother & Baby units.

Making it Up is a family reading project with workshops to help prisoner parents feel more confident about reading and enjoying books with their children whilst discovering the joys of storytelling themselves. We devised a special in-cell pack for parents in prison to use to create a book for their child. The project is now running in four prisons with requests from others to start.

*'I went to B Wing yesterday and got shown the most incredible book that one of our men had made – all based on the minions from *Despicable Me*'* (Family Liaison Officer)

Schools

It has been a challenging year for schools. In the first part of the year, many of our schools turned into community hubs providing food and other essentials for local vulnerable families. We added books to the food parcels giving reading material to those who could no longer access them at school and often had very little resources available at home. Our books were also added to the learning and play packs that some schools created for their more needy families which they delivered to their homes.

'It was also a great excuse to see the families and bring some joy' (Teacher)

'My children got better at reading during lockdown. We were very grateful to have new books as we were getting a bit bored of reading the same ones over and over' (Parent)

As lockdown continued, we continued to adapt and move quickly to send books to more children and families. Our good relationships with the schools and other partners meant we were able to reach further than our usual schools. As we have a continuing good relationship with publishers, although delivery was slower than usual, we were able to choose appropriate books and get them sent out.

Not only have we achieved our outcomes of continuing to get books to those children in our schools who may not have access to books in the home, we have also been able to make long term connections with many more organisations that we have met during this period and are continuing to support them as they have opened up. Over the year Give a Book has given thousands of books to families and children over the lockdown period.

'I just wanted to let you know that the books have arrived and say thank you. A lovely selection which I know the kids will really enjoy' (Parent)

'Thank you so much for everything you are doing for our families.' (Headteacher)

In September 2020, we began working with Larkspur Primary in Hertfordshire to support a whole school reading project in a community where children had little reading support at home. We gave a book to every child returning to school in September to welcome them back after the long period of lockdown and the summer break. We created Year 5 & 6 Book clubs providing the books and arranged for one of the authors to do a virtual visit. We gave a book to each child at Christmas and have now created a wonderful, light library space where the children can engage with and enjoy books and reading for pleasure.

'The books have been a lifeline to children who often have little or no reading material at home. We have been able to give children access to books in a covid safe way encouraging them to read and share the reading at home' (Teacher)

This year we also gave books to a Food Bank to add to their Christmas parcels for vulnerable families.

'Very grateful to receive these books, especially given that we can't access the library now.' (Family recipient)

As schools are now opening up again, we have restarted our **Breakfast Book Clubs** project allowing children to access new books and engage in reading for pleasure alongside their breakfast, and continue to start these in new schools throughout the UK.

GIVE A BOOK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

We have been very encouraged by feedback received from prisons and schools for whom we have been able to find a way to continue to support throughout lockdown and over the last year. We have managed to find new ways of adapting our projects in both areas and are confident that Give a Book has the flexibility and resilience to sustain and extend our work in 2021.

Financial review

The trust's work is entirely reliant on donations. Unrestricted donations of £157,941 were received in the year (31 March 2020: £141,242).

During the year Give a Book made no grants (31 March 2020: £nil), and funded prison and school projects worth £131,279 (31 March 2020: £142,297).

Reserves policy

The restricted fund represents donations received which are to be used for specific projects. The level of restricted reserves as at 31 March 2021 was £33,861 (31 March 2020: £23,826). The unrestricted fund can be applied for the general purposes of the charity as set out in the governing document. The level of unrestricted reserves as at 31 March 2021 was £120,194 (31 March 2020: £69,038).

£60,000 of the £120,194 is the amount that the charity needs to keep running for six months should the charity not be able to raise sufficient funding over the year. The £60,000 gives the charity some security when planning for 2022. This means that £60,000 does not represent a free reserve. Taking this into account, the unrestricted reserves are £60,194.

Structure, governance and management

Governing document

The charity is governed by its Trust Deed, dated 7 November 2012, the charity is constituted as an unincorporated trust. The trust is a registered charity, number 1149664.

Trustees

The charity is managed by a board of trustees. Every committee member has one vote. Trustees may act by a majority decision. There must be at least three trustees. Apart from the first trustees, every trustee must be appointed by a resolution of the trustees passed at a special meeting. The trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. The trustees must make available to each new trustee, on his or her appointment, a copy of the Trust Deed and a copy of the charity's latest report and accounts.

Related party

There are no significant related parties or related party transactions requiring disclosure.

Going concern

The Coronavirus pandemic is creating significant uncertainty and the charity is not immune to this although, at this stage, it is not possible to reliably forecast what the long term impact of this may be. The Trustees are confident, however, that the charity will be able to see through the current uncertainty as income streams have not been affected by Covid-19 as they are taking action to control costs where appropriate and will continue to monitor the position carefully. Given the uncertainties that exist, the Trustees believe these actions should enable the charity to continue in operational existence. Therefore, it is the Trustees' opinion that the going concern basis of preparation of the accounts continues to be appropriate.

GIVE A BOOK

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Trustees' responsibilities

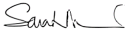
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

DocuSigned by:

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S Moorehead

Date: 23-Jul-2021

GIVE A BOOK

MENZIES
BRIGHTER THINKING

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Trustees of Give a Book ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

DocuSigned by:

Malcolm Lucas

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Malcolm Lucas

Dated: 23-Jul-2021

FCA

Menzies LLP

Chartered Accountants
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

GIVE A BOOK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	157,923	60,500	218,423	180,042
Investments	4	18	-	18	74
Total income		157,941	60,500	218,441	180,116
Expenditure on:					
Raising funds	5	11,088	-	11,088	11,076
Charitable activities		95,697	50,465	146,162	163,363
Total expenditure		106,785	50,465	157,250	174,439
Net movement in funds		51,156	10,035	61,191	5,677
Reconciliation of funds:					
Total funds brought forward		69,038	23,826	92,864	87,187
Net movement in funds		51,156	10,035	61,191	5,677
Total funds carried forward		120,194	33,861	154,055	92,864

The Statement of financial activities includes all gains and losses recognised in the year.

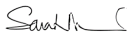
The notes on pages 9 to 17 form part of these financial statements.

GIVE A BOOK

BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		161,569	99,526
		161,569	99,526
Creditors: amounts falling due within one year	10	(7,514)	(6,662)
Net current assets		154,055	92,864
Total assets less current liabilities		154,055	92,864
Total net assets		154,055	92,864
Charity funds			
Restricted funds	11	33,861	23,826
Unrestricted funds	11	120,194	69,038
Total funds		154,055	92,864

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

DocuSigned by:

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S Moorehead
Trustee

Date: 23-Jul-2021

The notes on pages 9 to 17 form part of these financial statements.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Give a Book is a charity registered in England and Wales. The address of the registered office is disclosed on the reference and administrative details page.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Give a Book meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Coronavirus pandemic is creating significant uncertainty and the charity is not immune to this although, at this stage, it is not possible to reliably forecast what the long term impact of this may be. The Trustees' are confident, however, that the charity will be able to see through the current uncertainty as income streams have not been affected by Covid-19 as they are taking action to control costs where appropriate and will continue to monitor the position carefully. Given the uncertainties that exist, the Trustees' believe these actions should enable the charity to continue in operational existence. Therefore, it is the Trustees' opinion that the going concern basis of preparation of the accounts continues to be appropriate.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations				
Donations from individuals	73,548	-	73,548	56,049
Donations from Trusts	77,260	46,000	123,260	117,650
Other donations	-	14,500	14,500	-
Gift aid	7,115	-	7,115	6,343
Total 2020	157,923	60,500	218,423	180,042
<i>Total 2020</i>	<i>141,242</i>	<i>38,800</i>	<i>180,042</i>	

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest	18	18	74
Total 2021	18	18	74
<i>Total 2020</i>	<i>74</i>	<i>74</i>	

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs and other fundraising expenses	11,088	11,088	11,076
<i>Total 2020</i>	<i>11,076</i>	<i>11,076</i>	

6. Analysis of expenditure by activities

	Project costs 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Direct and support costs	131,249	14,913	146,162	163,363
<i>Total 2020</i>	<i>142,297</i>	<i>21,066</i>	<i>163,363</i>	

GIVE A BOOK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	7,371	6,996
Accountancy	2,868	2,162
Consultancy	-	1,265
IT and website	605	680
Training/Conferences/Events	73	2,988
Insurance	(592)	1,184
Travel/Meetings	-	451
Subscriptions	3,114	2,166
Virgin Money Giving fees	158	89
Printing and stationery	572	1,486
Advertising and marketing	250	464
Bank charges	-	183
Payroll fees	494	678
Sundry expenses	-	274
	14,913	<i>21,066</i>

Analysis of project costs

	2021 £	<i>2020 £</i>
Prison Projects	78,767	85,378
Schools & Children's Projects	52,512	56,919
	131,279	<i>142,297</i>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,750 (2020 - £1,700), and bookkeeping assistance of £498 (2020 - £2,189).

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

8. Staff costs

	2021 £	2020 £
Wages and salaries	71,671	67,499
Social security costs	1,096	1,639
Contribution to defined contribution pension schemes	939	817
	<u>73,706</u>	<u>69,955</u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
	<u>4</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £287).

10. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,827	2,594
Other taxation and social security	1,258	1,161
Other creditors	382	317
Accruals and deferred income	2,047	2,590
	<u>7,514</u>	<u>6,662</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General funds	69,038	157,941	(106,785)	120,194
Restricted funds				
Prison Reading Groups	1,500	15,000	(11,500)	5,000
Give a History Book	4,526	-	-	4,526
Books for First Nighters	1,800	-	(1,800)	-
PRG Family Days	11,400	-	(8,000)	3,400
What Happens Next?	4,600	-	(1,712)	2,888
Making it Up	-	9,500	(1,453)	8,047
Books for Food banks	-	2,500	(2,500)	-
Reading Ahead Dictionaries	-	10,000	-	10,000
Lockdown Prisons	-	2,500	(2,500)	-
Mother & Baby Units	-	1,000	(1,000)	-
Lockdown Schools	-	10,000	(10,000)	-
School Library	-	10,000	(10,000)	-
	<u>23,826</u>	<u>60,500</u>	<u>(50,465)</u>	<u>33,861</u>
Total of funds	<u><u>92,864</u></u>	<u><u>218,441</u></u>	<u><u>(157,250)</u></u>	<u><u>154,055</u></u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

11. Statement of funds (continued)

Prison Reading Groups - these funds are used to support prison groups that are voluntary and informal where the members choose the books they read and are given their own copies. The groups are open ended, where members can join or leave as they want.

Give a History book: this fund is for us to provide books to encourage the enjoyment of history in both schools and prisons.

School Breakfast Book Clubs - this fund provides books for children to read with their breakfast.

Books for First Nighters - this fund provides books for those on their first night in custody.

PRG Family Days - the charity has continued to support Family Days in over 52 prisons. We send new books, carefully chosen with the help of children's bookshops, publishers and specialist volunteers, to get a selection of engaging, accessible and varied books which the children can take home as a tangible reminder of good time spent together.

What Happens Next? - the charity uses the power of story-telling and reading to connect prisoners and their families. On a special family day, children and partners come into the prison and spend time reading and taking part in book games and activities. The project allows parents to build confidence in reading with their children.

Making it Up is a family reading project, with workshops for prisoners to learn about and then write and draw stories for their children. The project has also been adapted to work remotely during lockdown.

Books for Food banks: this fund was for providing books to put in food parcels distributed by schools and other children's organisations during lockdown.

Reading Ahead Dictionaries: this fund provides mini dictionaries to the participants of the Reading Agency's Reading Ahead Challenge in prisons throughout the UK.

Lockdown Prisons: this fund was for providing books on wings in prisons while libraries were closed during lockdown.

Mother & Baby Units: this fund helps us provide books for mothers to read or show to their babies in prisons throughout the UK.

Lockdown Schools: this fund provided books for children in disadvantaged areas during lockdown - some via food banks and some via schools for vulnerable children and children of key workers.

School Library: each year Give a Book helps create a new school library in a school which does not currently have one - this includes books and furnishings.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£
Unrestricted funds				
General funds	38,454	141,316	(110,732)	69,038
Restricted funds				
Prison Reading Groups	38,460	8,000	(44,960)	1,500
Breakfast Book Club	1,397	1,800	(3,197)	-
Genesis Reading Project	3,392	-	(3,392)	-
Give a History Book	4,526	-	-	4,526
HMP Stocke Heath & HMP Bure	278	-	(278)	-
Jenny Lacey Memorial	680	-	(680)	-
Books for First Nighters	-	3,000	(1,200)	1,800
School Library	-	10,000	(10,000)	-
PRG Family Days	-	11,400	-	11,400
What Happens Next?	-	4,600	-	4,600
	<u>48,733</u>	<u>38,800</u>	<u>(63,707)</u>	<u>23,826</u>
Total of funds	<u><u>87,187</u></u>	<u><u>180,116</u></u>	<u><u>(174,439)</u></u>	<u><u>92,864</u></u>

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Current assets	127,708	33,861	161,569
Creditors due within one year	(7,514)	-	(7,514)
Total	<u><u>120,194</u></u>	<u><u>33,861</u></u>	<u><u>154,055</u></u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Current assets	75,700	23,826	99,526
Creditors due within one year	(6,662)	-	(6,662)
Total	<u>69,038</u>	<u>23,826</u>	<u>92,864</u>

13. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £939 (2020 - £817), £382 (2020: £317) were payable to the fund at the balance sheet date and are included in creditors.

14. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2021.