

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

GIVE A BOOK

MENZIES
BRIGHTER THINKING

GIVE A BOOK

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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)

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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.

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

Trustees' responsibilities

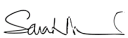
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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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 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:

Malcolm Lucas

DocuSigned by:

Malcolm Lucas

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Dated:

23-Jul-2021

FCA

Menzies LLP

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

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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.

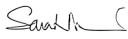
The notes on pages 9 to 17 form part of these financial statements.

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BALANCE SHEET AS AT 31 MARCH 2021

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

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.

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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>	

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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>	

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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 £	Total funds 2020 £
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	21,066

Analysis of project costs

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

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).

GIVE A BOOK

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>

GIVE A BOOK

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)	-
	23,826	60,500	(50,465)	33,861
Total of funds	92,864	218,441	(157,250)	154,055

GIVE A BOOK

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
	48,733	38,800	(63,707)	23,826
Total of funds	87,187	180,116	(174,439)	92,864

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	120,194	33,861	154,055

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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	69,038	23,826	92,864

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.