

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

GIVE A BOOK

MENZIES  
BRIGHTER THINKING

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# GIVE A BOOK

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# GIVE A BOOK

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

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

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# GIVE A BOOK

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## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

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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)

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# GIVE A BOOK

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

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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.

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# GIVE A BOOK

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

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### 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.

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# GIVE A BOOK

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

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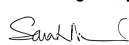
### Trustees' responsibilities

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

**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 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.

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

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

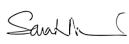
The notes on pages 9 to 17 form part of these financial statements.

# GIVE A BOOK

## BALANCE SHEET AS AT 31 MARCH 2022

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

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**

Date: 02-Sep-2022

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

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# GIVE A BOOK

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

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### 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 £
<b>Donations</b>				
Donations from individuals	77,006	-	<b>77,006</b>	73,548
Donations from Trusts	41,800	29,000	<b>70,800</b>	123,260
Other donations	-	900	<b>900</b>	14,500
Gift aid	3,942	-	<b>3,942</b>	7,115
<b>Total 2022</b>	<b>122,748</b>	<b>29,900</b>	<b>152,648</b>	<b>218,423</b>
<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
<b>Total 2022</b>	<b>6</b>	<b>6</b>	<b>18</b>
<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

	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
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	-
	<b>22,692</b>	<b>14,913</b>

#### Analysis of project costs

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

### 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
	<b>79,783</b>	<b>73,706</b>

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

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

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 £
<b>Due within one year</b>		
Prepayments	704	-
	<b>704</b>	<b>-</b>

### 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
	<b>8,839</b>	<b>7,514</b>

# 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 £
<b>Unrestricted funds</b>				
General funds	120,194	122,754	(140,690)	102,258
<b>Restricted funds</b>				
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
	33,861	29,900	(39,363)	24,398
<b>Total of funds</b>	154,055	152,654	(180,053)	126,656



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# GIVE A BOOK

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

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### 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> £
<b>Unrestricted funds</b>				
General funds	69,038	157,941	(106,785)	120,194
<b>Restricted funds</b>				
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
<b>Total of funds</b>	92,864	218,441	(157,250)	154,055

### 13. Analysis of net assets between funds

#### Analysis of net assets between funds - current year

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

# 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)
<b>Total</b>	<b>120,194</b>	<b>33,861</b>	<b>154,055</b>

### 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.