

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

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 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.

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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.

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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:

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S Moorehead

Date: 27-Sep-2023

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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: 
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Janice Matthews FCA

Dated: 27-Sep-2023

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 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.

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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:

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S Moorehead

Date: 27-Sep-2023

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

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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.

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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
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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.

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

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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 £	<i>Total funds 2022 £</i>
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 £	<i>Total funds 2022 £</i>
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 £	<i>2022 £</i>
Prison Projects	139,151	86,678
Schools & Children's Projects	59,636	57,785
	198,787	144,463

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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.

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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	4,121
Net book value	
At 31 March 2023	4,121
At 31 March 2022	-

11. Debtors

	2023 £	2022 £
Due within one year		
Prepayments	870	704
	870	704

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
	12,584	8,839

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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

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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.

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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
	33,861	29,900	(39,363)	24,398
Total of funds	154,055	152,654	(180,053)	126,656

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	113,180	58,464	171,644

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	102,258	24,398	126,656

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.