

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

GIVE A BOOK

MENZIES
BRIGHTER THINKING

GIVE A BOOK

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

Trustees	E Meleagrou S Moorehead C Waldegrave S Turvey J Barnett S Walker A Khan (appointed 11 October 2023)
Charity registered number	1149664
Principal office	112-114 Holland Park Avenue London W11 4UA
Executive director	V Gray
Accountants	Menzies LLP Chartered Accountants Magna House 18-32 London Road Staines-Upon-Thames TW18 4BP
Bankers	National Westminster Notting Hill Branch PO Box 1936 46 Notting Hill Gate London W11 3HZ

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

Prisons

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial review

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

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

Reserves policy

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

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

Structure, governance and management

Governing document

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

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

Trustees

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

Related party

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

Going concern

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

Trustees' responsibilities

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

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

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

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

Signed by:

.....0D42DE5CE4C246B.....
S Moorehead

Date: 25-Oct-2024

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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 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Signed: 
634F24DE92A4471...
Janice Matthews FCA

Dated: 28-Oct-2024

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

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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BALANCE SHEET
AS AT 31 MARCH 2024

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

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

Signed by:

.....0043DF5CF4C246B.....
S Moorehead

Date: 25-Oct-2024

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

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

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

2.2 Going concern

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

2.3 Income

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

2.4 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

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

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following basis:

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

2.7 Debtors

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

2.8 Liabilities and provisions

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

2.9 Financial instruments

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

2.10 Pensions

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

2.11 Fund accounting

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

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

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

3. Income from donations and legacies

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

4. Investment income

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

5. Expenditure on raising funds

Fundraising trading expenses

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

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

6. Analysis of expenditure by activities

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

Analysis of support costs

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

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

Analysis of project costs

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

7. Independent examiner's remuneration

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

8. Staff costs

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

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

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

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

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

9. Trustees' remuneration and expenses

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

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

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

10. Tangible fixed assets

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

11. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	188	-
Prepayments	-	870
	188	870

12. Creditors: Amounts falling due within one year

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

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

13. Statement of funds

Statement of funds - current year

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

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

13. Statement of funds (continued)

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

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

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

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

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

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

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

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

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

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

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

13. Statement of funds (continued)

Statement of funds - prior year

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

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

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

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	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

15. Pension commitments

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

16. Related party transactions

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