

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

GIVE A BOOK

MENZIES
BRIGHTER THINKING

GIVE A BOOK

CONTENTS

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

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

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

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

25th Anniversary and Celebratory Events

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

Reading Group Expansion

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

Reading the Way Initiative

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

Whole Prison Reading Project: HMP Isis

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

Work with the Secure Accommodation Network

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

Author Visits and Workshops

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

Audiobook Access

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

Books for First Nighters

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

GIVE A BOOK

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

Family Engagement: Family Days and Raising Readers

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

Whole School Reading Projects

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

Reading Resources and Publications

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

Volunteers

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

Impact and Evaluation

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

Partnerships and Advocacy

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

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

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

Financial review

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

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

Reserves policy

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

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

GIVE A BOOK

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

Structure, governance and management

Governing document

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

Trustees

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

Related party

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

Going concern

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


Trustees' responsibilities

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

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

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

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

Signed by:

AD43DF5CE4C246B.....
S Moorehead

Date: 11-Sep-2025

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INDEPENDENT EXAMINER'S REPORT

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Signed: 
634F24DE92A4471...
Janice Matthews FCA

Dated: 11-Sep-2025

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

GIVE A BOOK

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

GIVE A BOOK

BALANCE SHEET
AS AT 31 MARCH 2025

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

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

Signed by:

.....
S Moorehead

Date: 11-Sep-2025

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

GIVE A BOOK

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

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

2.2 Going concern

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

2.3 Income

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

2.4 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

GIVE A BOOK

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

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following basis:

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

2.7 Debtors

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

2.8 Liabilities and provisions

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

2.9 Financial instruments

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

2.10 Pensions

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

2.11 Fund accounting

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

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

GIVE A BOOK

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

3. Income from donations and legacies

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

4. Investment income

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

5. Expenditure on raising funds

Fundraising trading expenses

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

GIVE A BOOK

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

6. Analysis of expenditure by activities

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

Analysis of support costs

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

GIVE A BOOK

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

Analysis of project costs

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

7. Independent examiner's remuneration

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

8. Staff costs

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

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

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

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

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

9. Trustees' remuneration and expenses

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

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

GIVE A BOOK

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

10. Tangible fixed assets

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

11. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	-	188
Prepayments	1,451	-
	1,451	188

12. Creditors: Amounts falling due within one year

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

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

13. Statement of funds

Statement of funds - current year

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

GIVE A BOOK

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

13. Statement of funds (continued)

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

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

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

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

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

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

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

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

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

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

13. Statement of funds (continued)

Statement of funds - prior year

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

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

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

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	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

15. Pension commitments

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

16. Related party transactions

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