

# BOOKS TO AFRICA INTERNATIONAL

England & Wales · Charity number 1152599

## Details

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**Other names** BOOKS TO AFRICA OR BTA, Books2Africa

**Status** Registered

**Legal form** Charitable company

**Company number** [08528635](#)

**Registered** 2013-06-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Unit 2  
Barton Business Park  
New Dover Road  
Canterbury  
CT1 3AA

**Phone** 01227392239

**Email** [info@books2africa.org](mailto:info@books2africa.org)

**Website** [www.books2africa.org](http://www.books2africa.org)

## Activities

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**Objects:** TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN PARTICULAR BUT NOT EXCLUSIVELY IN AFRICA BY THE PROVISION OF BOOKS, EDUCATIONAL MATERIALS AND SCHOLARSHIPS OR AS THE TRUSTEES SHALL DETERMINE

**Activities:** TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN PARTICULAR BUT NOT EXCLUSIVELY IN AFRICA BY THE PROVISION OF BOOKS, EDUCATIONAL MATERIALS AND SCHOLARSHIPS OR AS THE TRUSTEES SHALL DETERMINE

## Classification

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- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Algeria
- Angola
- Benin
- Botswana
- Burkina Faso
- Cameroon
- Chad
- Comoros
- Congo
- Djibouti
- Equatorial Guinea
- Eswatini
- Ethiopia
- Gabon
- Ghana
- Kenya
- Lesotho
- Liberia
- Madagascar
- Malawi
- Mauritania
- Mauritius
- Mayotte
- Morocco
- Mozambique
- Namibia
- Niger
- Nigeria
- Rwanda
- Réunion
- Saint Helena
- Senegal
- Seychelles
- Sierra Leone

- South Africa
- São Tomé And Príncipe
- Tanzania
- The Gambia
- Togo
- Uganda
- Zambia
- Throughout England And Wales

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £336,563 | £314,532    | -      | -         |
| 2023-12-31 | £298,245 | £313,535    | -      | -         |
| 2022-12-31 | £322,614 | £386,838    | -      | -         |
| 2021-12-31 | £421,974 | £445,511    | -      | -         |
| 2020-12-31 | £266,959 | £281,441    | -      | -         |

## Trustees

| Name                   | Role  | Appointed  |
|------------------------|-------|------------|
| <b>Dr TONSON SANGO</b> | Chair | 2013-05-14 |
| Alexandra Kieffer      |       | 2019-10-21 |
| Arshita Nandan         |       | 2019-10-21 |
| CHUMANG SANGO          |       | 2013-05-14 |
| Dr PRECIOUS SANGO      |       | 2013-05-14 |
| GIDEON SANGO           |       | 2013-05-14 |
| Langa Mpofu            |       | 2021-10-11 |
| Prince Ikeru           |       | 2021-10-11 |
| Sara Bell              |       | 2021-10-11 |

**BOOKS TO AFRICA INTERNATIONAL**

England & Wales - Charity number 1152599

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# Accounts

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**Books2Africa**



**20  
24**

**Trustees'  
Annual Report and  
Financial Statements**



# **Trustees' Annual Report and Financial Statements 2024**

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**About us**

# Our Profile

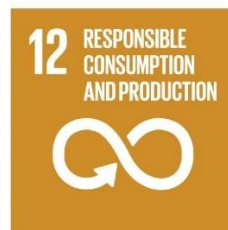
|                                     |                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Charity Registered Name             | Books To Africa International                                                                                                                                                                                                                                                                                                                                                                                              |
| Registered Trademark                | Books2Africa                                                                                                                                                                                                                                                                                                                                                                                                               |
| Founded                             | January 2012 (12 years)                                                                                                                                                                                                                                                                                                                                                                                                    |
| UK Registered Charity No            | 1152599                                                                                                                                                                                                                                                                                                                                                                                                                    |
| UK Registered Company No            | 08528635                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Registered Office                   | Unit 2, Barton Business Park,<br>New Dover Road, Canterbury, CT1 3AA                                                                                                                                                                                                                                                                                                                                                       |
| Bankers                             | Barclays Bank,<br>9, St George's St, Canterbury, CT1 2JX                                                                                                                                                                                                                                                                                                                                                                   |
| Accountants                         | Tracey Pearcy FCCA, Levicks Accountants,<br>12 Dover Street, Canterbury, CT1 3HD                                                                                                                                                                                                                                                                                                                                           |
| Trustees                            | <ol style="list-style-type: none"><li>1. Dr T Sango – Founding Trustee</li><li>2. Dr P Sango – Founding Trustee</li><li>3. Mr C Sango – Founding Trustee</li><li>4. Mr G Sango – Founding Trustee</li><li>5. Ms A Kieffer – Honorary Trustee</li><li>6. Ms A Nandan – Honorary Trustee</li><li>7. Mr P Ikeru – Honorary Trustee</li><li>8. Ms L Mpofu – Honorary Trustee</li><li>9. Ms S Bell – Honorary Trustee</li></ol> |
| Registered with Professional Bodies | <ul style="list-style-type: none"><li>• HMRC</li><li>• The Charity Commission</li><li>• Companies House</li><li>• Fundraising Regulator</li><li>• Pensions Regulator</li><li>• Information Commissioner's Office</li><li>• UN ECOSOC Consultative Status</li></ul>                                                                                                                                                         |
| Charity Contact Details             | <p><b>Email:</b> <a href="mailto:info@books2africa.org">info@books2africa.org</a></p> <p><b>Phone:</b> +441227392239</p> <p><b>Website:</b> <a href="http://www.books2africa.org">www.books2africa.org</a></p>                                                                                                                                                                                                             |

# Our Mission



## Educating people, protecting the environment.

Books2Africa's mission is to promote a culture of 'readcycling' and improve the quality of education in Africa, through the collection, processing, shipping and distribution of quality books, computers and educational materials that equip individuals, institutions, and communities to acquire knowledge and achieve their full potential in a globalised world.



# Our Readcycling Model

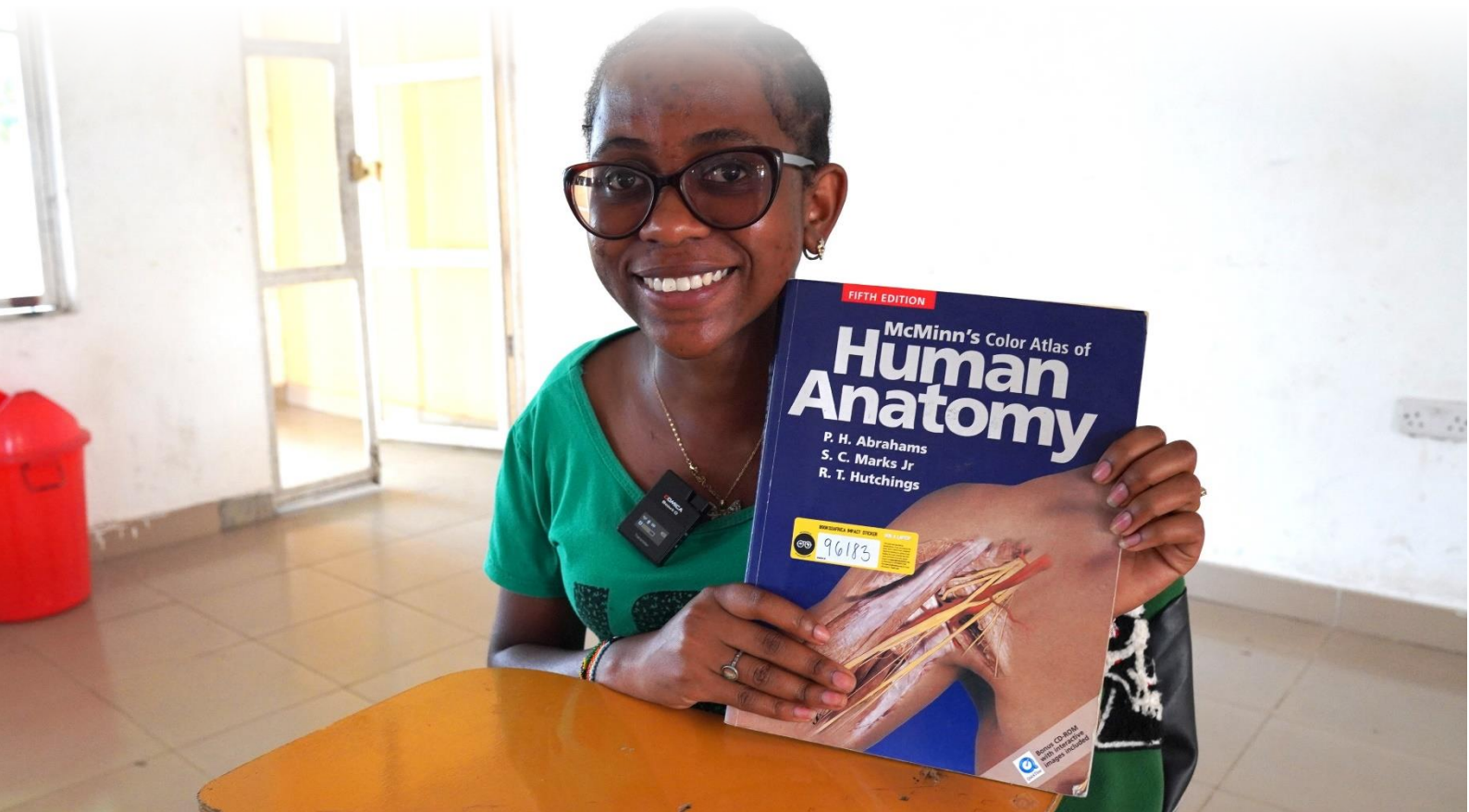


**“We use too much and are too ready to throw things away”.**

According to the UK Government’s Waste Strategy, “we use too much and are too ready to throw things away, and this waste causes damage if it is not managed properly. We can no longer ignore this” (p 15). Therefore, the goal is to “keep resources in use for as long as possible” (p 15) and “help our society move away from a ‘take, make, use and throw’ approach to resources and materials and instead waste less and reuse, recycle and repair more” (p 16). We should aim to “leave behind our traditional linear economic model and create a more sustainable and efficient circular model from which the environment, the economy and society all benefit” (p 16).

Books2Africa’s ‘readcycling’ model extends the life of books, computers and educational materials and prevents them from going to landfill via an efficient system that enables the collecting and processing of educational materials across the UK, and shipping/redistributing them to educational projects across Africa. Our Readcycling model works, and it complements the UK Government’s Waste Strategy as well as the UN’s Sustainable Development Goals 4 (Quality Education) and 12 (Responsible Consumption and Production).

# Our Impact Goal



## Readcycle 1 million books and 1 thousand computers annually.

Books2Africa's impact goal is to readcycle 1 million books (500,000 kg) and 1,000 computers (3,000 kg) every year. We can achieve this with the help and support of donors (who donate educational materials), sponsors (who fund shipments to Africa), team members (paid staff and volunteers who process donated items) and educational projects (organisations across Africa who receive donated items and make them accessible to beneficiaries). We also rely on our partners who work with us to establish and run Books2Africa Drop-off Points in the UK and Distribution Centres across Africa.

### Did you know?

- At least 13 million books are thrown away and go to landfill in the UK every year according to conservative estimates by CODEP.
- According to UNESCO's and The World Bank's reports, 90% of children who attend school in Africa (202 million children) cannot read or write proficiently after finishing school in part because they lack educational resources.

# Our Fundraising Goal



## Raise £200,000 annually for our 1 Million Books Fund.

Educational projects (schools, universities, community libraries etc) across Africa who need donated books and computers apply via our website. Approved projects are required to raise funds to cover the processing and shipping costs of their donated materials. However, most of these approved projects are unable to raise the needed funds and Books2Africa must rely on the support of generous sponsors. Consequently, every year, Books2Africa's aims to raise £200,000 for our 1 Million Books Fund which is used exclusively to fund the processing and shipping costs of 1 million donated books and 1 thousand donated computers. The overheads of the charity are covered by Charity Shop which sells a maximum of 20% of donated items.



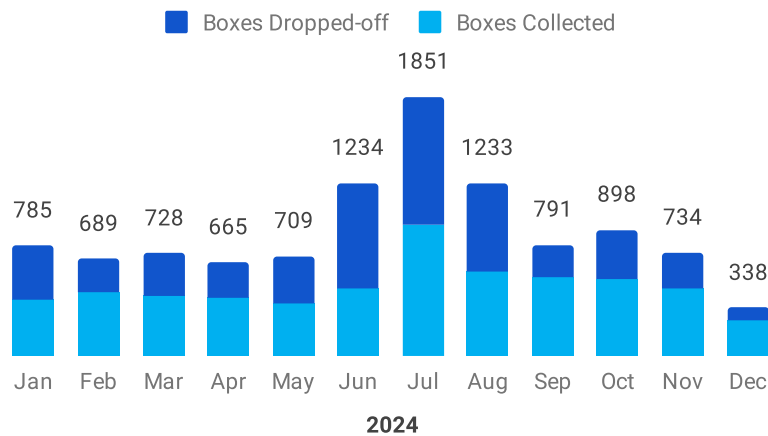
# **Key Performance Indicators (KPI) Report**

01

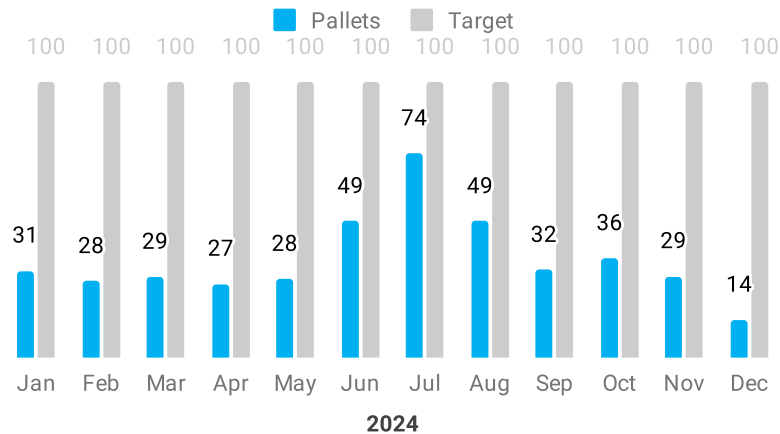
## Books saved from landfill in the UK

This KPI measures how many donated books were received by Books2Africa and prevented from going to landfill in the UK. 1 pallet of books is equivalent to 25 parcel boxes, 1000 books and 500kg.

### Donated Items - Boxes



### Donated Items - Palletised



|            |         |               |         |        |           |
|------------|---------|---------------|---------|--------|-----------|
| 2024 Total | 426,000 | Previous Year | 406,000 | Target | 1,200,000 |
|------------|---------|---------------|---------|--------|-----------|

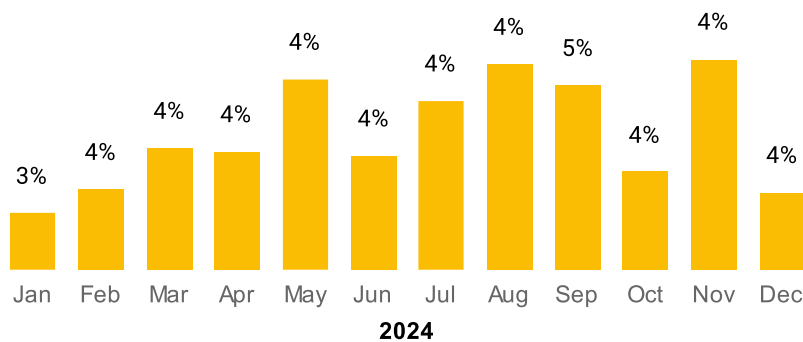
**Notes:** We had two drop-off points this year and they're starting to make a difference to the number of donated items compared to the previous year.

## 02

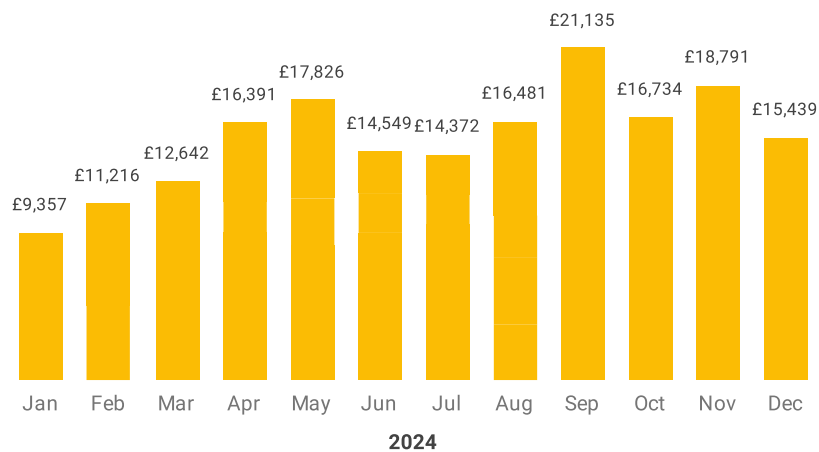
## Funds raised from our Charity Shop for overheads

This KPI measures how much was raised by the charity from our Charity Shop sales in the UK to fund the charity's overhead costs – rent, rates, bills, staff, etc.

### Books allocated to Charity Shop



### Gross Funds Raised From Charity Shop



|            |          |               |          |        |          |
|------------|----------|---------------|----------|--------|----------|
| 2024 Total | £184,932 | Previous Year | £105,024 | Target | £300,000 |
|------------|----------|---------------|----------|--------|----------|

**Notes:** Channelling more items towards retail led to a major improvement in Charity Shop income compared to previous year.

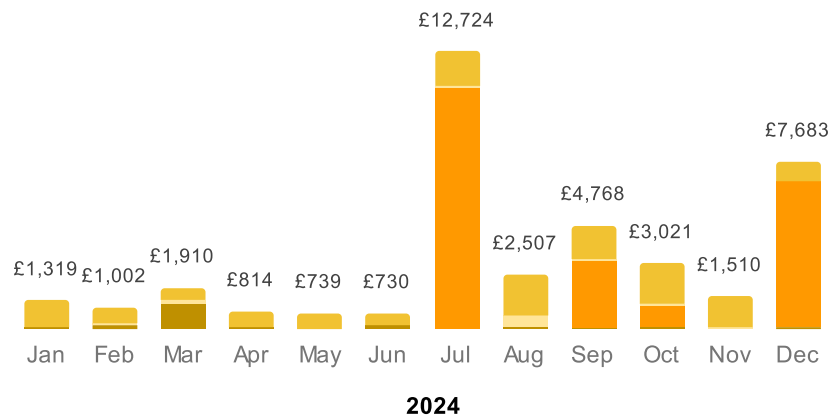
03

## Funds raised from sponsors for our 1 Million Books Fund

This KPI measures how much was raised by the charity from financial donations towards our 1 Million Books Fund to cover the costs of shipping educational materials to Africa.

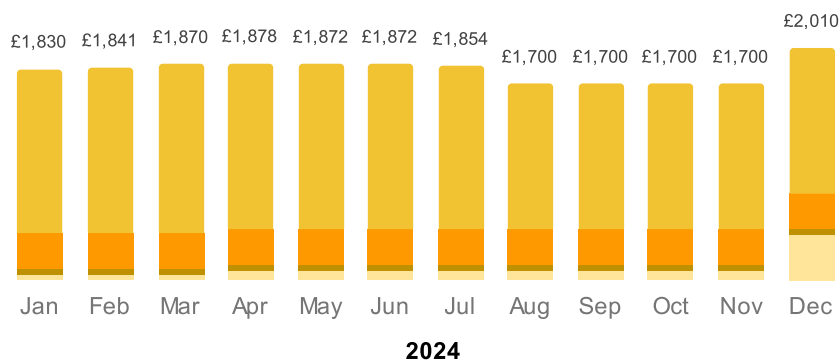
### Total Single Financial Donations

Book Donors Online Sponsors Grants Others



### Total Monthly Financial Donations

Website CAF JustGiving Others



2024 Total

**£60,550**

Previous Year

**£70,428**

Target

**£200,000**

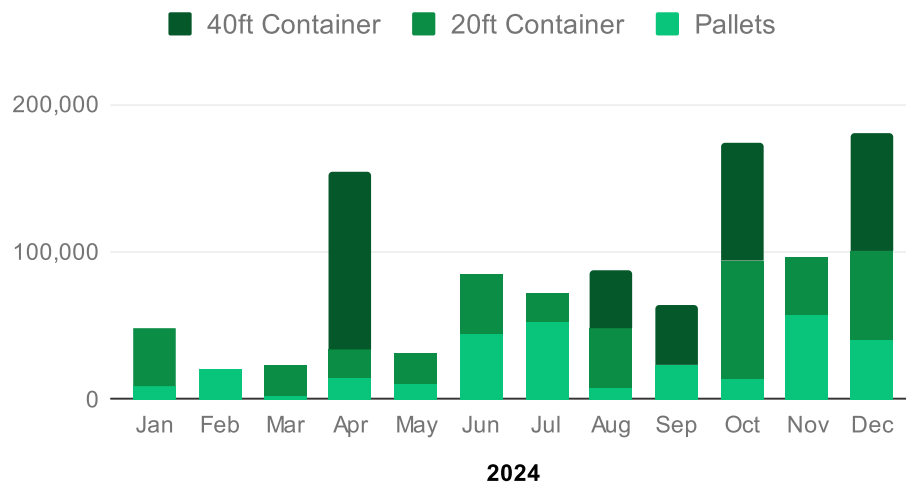
**Notes:** Figures may differ from the financial statements in later pages due to fundraising platform fees and Gift Aid not included here. A small decline in grants received compared to previous year.

04

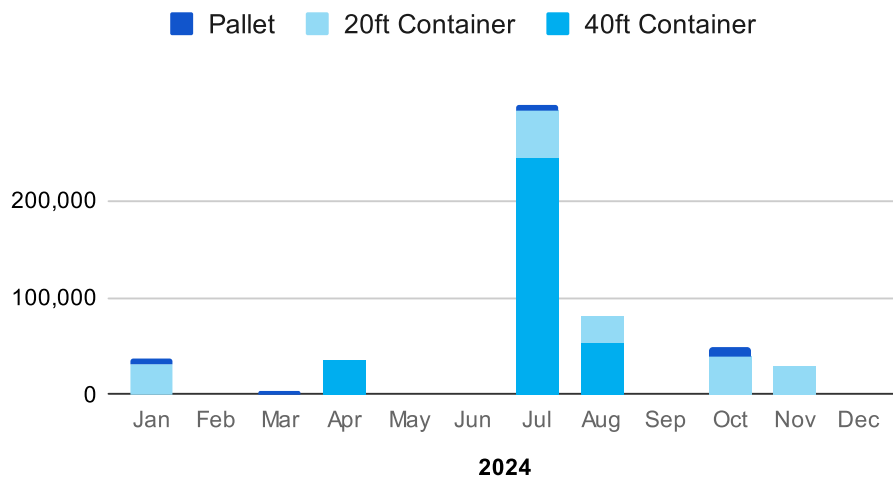
## Books requested and shipped to projects across Africa

This KPI measures how many donated books were shipped from the UK to Africa, directly to beneficiary projects and indirectly via Books2Africa Distribution Centres.

### Donated Books Requested



### Donated Books Shipped to Africa



|                |           |               |           |        |           |
|----------------|-----------|---------------|-----------|--------|-----------|
| 2024 Requested | 1,039,001 | Previous Year | 1,263,050 | Target | 1,000,000 |
| 2023 Shipped   | 534,660   | Previous Year | 561,798   | Target | 1,000,000 |

**Notes:** Limitations in funding for our 1 Million Book Fund affects how many requests for donated books we can fulfil.

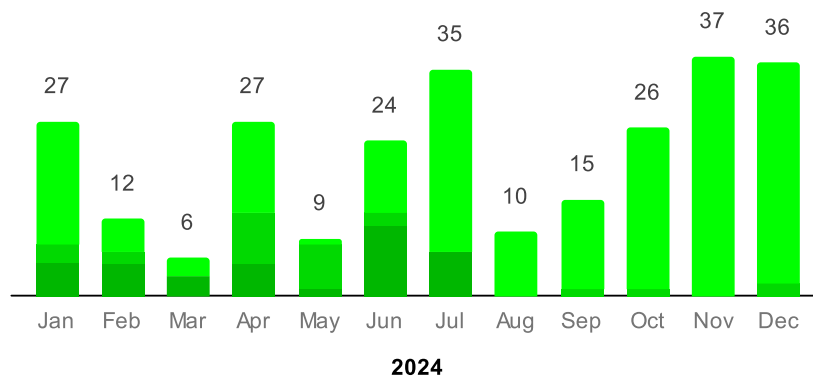
05

## Computers requested and shipped to projects across Africa

This KPI measures how many donated computers were requested and shipped from the UK to Africa, directly to beneficiary projects and indirectly via Books2Africa Distribution Centres.

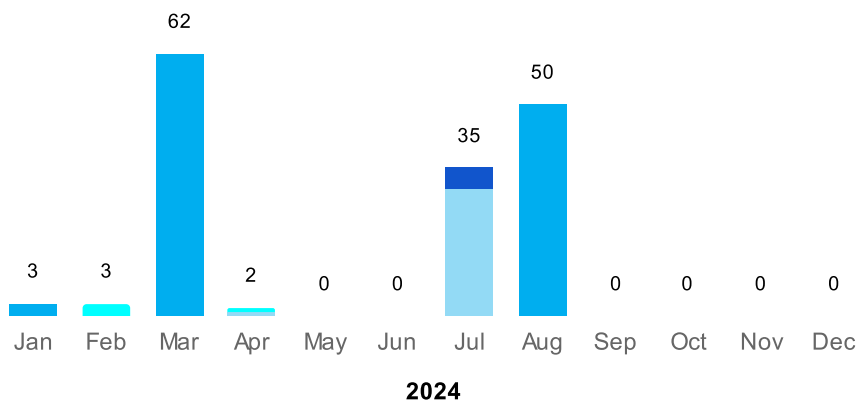
### Donated Computers Requested

Laptop Laptop Kit Desktop



### Donated Computers Shipped to Africa

Laptop Kit Pallet 20ft Container 40ft Container



|                |     |               |     |        |       |
|----------------|-----|---------------|-----|--------|-------|
| 2024 Requested | 264 | Previous Year | 402 | Target | 1,000 |
| 2024 Shipped   | 155 | Previous Year | 103 | Target | 1,000 |

**Notes:** Tech refurbishing programme will be concluding 4-year pilot phase at the end of this year.

# **Impact Report**

# Impact Summary 2024

1<sup>st</sup> Jan 2012 - 31<sup>st</sup> Dec 2024



Books  
Shipped  
**3,836,597**



Computers  
Shipped  
**412**



Kilos of materials  
recycled  
**1,920,359**

## Notes:

Our computer refurbishing programme was launched in October 2020.  
An average weight of 500kg per 1,000 books and 5kg per computer is used to work out the tonnage of recycled materials.

# Countries Impacted in Africa 2024

Countries in Africa where projects have received readcycled educational materials.



# Featured Impact Report 2024



## St. Michael's Primary School, Namibia

| Books Delivered | Computers Delivered | Students Impacted | Teachers Impacted | Shipment Sponsor    |
|-----------------|---------------------|-------------------|-------------------|---------------------|
| 1,000           | 0                   | 300               | 15                | 1 Million Book Fund |

### Report Summary

“Our school is located on a farm in the middle of nowhere. Because the library now contains books at their reading level, the learners want to hang out in the library and read. They are no longer bored and misbehaving. The books that have been the most useful are the short children's books. The reason for this is because all grades can use these for English proficiency. Before school got out, we had the grade 1 and 2 children reading to the older children, and we had the older children practice their inflection and creative reading skills by reading to the younger children.”

Read the full report and more online at <https://books2africa.org/st-michaels-primary-school-namibia/>

# Featured Sponsors and Partners 2024

A huge thank you to the following sponsors for their support this year:

|                                                                                                                                                                            |                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <br>     | Donated<br><b>£8,000</b> |
| <br>   | Donated<br><b>£5,000</b> |
| <br> | Donated<br><b>£3,000</b> |
| <br> | Donated<br><b>£3,000</b> |

To sponsor a shipment,  
contact us by email or visit <https://books2africa.org/sponsorship/>

# **Trustees' Annual Report**

# Trustee Report 2024

The trustees present their annual report and financial statements for the year ended **31 December 2024**.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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).

## Objective

The charity remains focused on its mission to promote a culture of 'readcycling' and improve the quality of education in Africa, through the collection, processing, shipping and distribution of quality books, computers and educational materials that equip individuals, institutions, and communities to acquire knowledge and achieve their full potential in a globalised world.

## Director's Report on Performance

In 2024, the charity collected 426,000 donated books from donors across the UK. This equates to 42% of our annual 1,000,000 donated books target compared to 40% in the previous year. In addition to our Canterbury Processing Centre, We ran 2 drop-off points this year (Cambridge and Bristol) and they're starting to make a difference to the number of donated items compared to the previous year. Thanks to your donations, we have also now purchased a 20ft container that will be used to set-up a new Drop-off Point at a School in Hemel Hempstead in 2025.

Books2Africa remains committed to ensuring only suitable and good quality educational materials are sent to Africa. In 2024, our team consisting of 80% volunteers, processed 548,830 donated books at our Canterbury Processing Centre. Our International Volunteer Programme (IVP) continues to complement our UK volunteer workforce to ensure we have enough capacity to process 1,000,000 donated books annually and we look forward to continuing and expanding the programme.

The charity is funded by income from sponsors (voluntary donations) and income from our charity shop (trading). In 2024, we raised £60,550 in voluntary donations from sponsors which represents 30% of our annual £200,000 target, compared to 35% in the previous year. We are thankful to the following sponsors who made donations to our 1 Million Books Fund which funds shipments of books and educational resources to Africa: Ninety Foundation (£8,000), The Souter Charitable Trust (£5,000), and The Souter Charitable Trust (£3,000).

From charity shop trading, £184,932 (gross) was raised from selling 4% of donated books and non-book items via online marketplaces in the UK, representing 62% of our annual overhead budget target of £300,000. Investing in technology and other operational adjustments led to this major improvement in charity shop income compared to 35% in the previous year.

Finally, the charity shipped a total of 534,660 donated books to Africa, fulfilling 52% of total books requested during the year (1,039,001) by academic institutions and educational projects across Africa. This represents a small improvement from the previous year when we fulfilled 44% of total books requested. We also shipped a total of 155 refurbished computers to Africa, fulfilling 59% of total computers requested during the year (264) compared to 25% in the previous year. Despite receiving requests for more than 1 million books across Africa every year, limitations in funding for our 1 Million Books Fund continues to affect how many requests for donated books we can fulfil.

In conclusion, the charity's finances are bouncing back, with an improved revenue of £336,563 in 2024 following a decline to £298,245 in 2023. Except for a small decline in funding from sponsors, we made improvements in every other area compared to the previous year. This would not be possible without the relentless efforts of our team members and the incredible generosity of our supporters.

In 2025, we plan to continue building on the hard work of our team last year with a particular focus on 3 priority areas: (A) Improving our operational efficiency by enabling more collaborative working and developing more intuitive technology, (B) Increasing our recyrcycling capacity and logistical reliability by working with partners to establish more UK Drop-off Points and Africa Distribution Centres, and (C) Growing our 1 Million Books Fund through more consistent grant writing and impact reporting. Making progress in these 3 priority areas will require a strong team approach and a culture of excellence which we'll continue to enable through team training and supporter's feedback.

## **Public Benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## **Financial Review**

The Balance Sheet totals a deficit of £80,761. The stock held has the estimated value of £60,800. The stock and anticipated loans from trustees are considered sufficient funds for the charity continuing its activities.

## **Reserves Policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's

current activities while consideration is given to ways in which additional funds may be raised. This level of resources have been maintained throughout the year.

### **Structure and Governance**

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr Tonson Sango  
Dr Precious Sango  
Mr Gideon Sango  
Mr Chumang Sango

### **Recruitment and appointment of trustees**

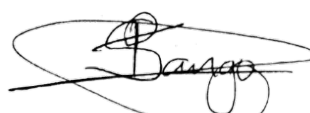
None of the members of the trustees has any beneficial interest in the company. All of the members of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

A Kieffer - Honorary Trustee  
A Nandan - Honorary Trustee  
L Mpofu - Honorary Trustee  
P Ikeru - Honorary Trustee  
S Bell - Honorary Trustee

**The trustee's annual report was approved by the board of trustees.**



Dr Tonson Sango  
**Trustee**



Dr Precious Sango  
**Trustee**

Date  
**26 April 2025**

# Statement of Trustee Responsibilities

The trustees, who are also the directors of Books to Africa International for the purpose of company law, are responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Independent Examiners Report 2024

I report on the financial statements of the charity for the year ended **31 December 2024**, which are set out on pages 27 to 39.

## Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Books to Africa International for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of Tracey Percy FCCA.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

## Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Levicks  
Tracey Percy FCCA  
12 Dover Street, Canterbury, Kent, CT1 3HD  
Dated: **26 April 2025**

# Statement of Financial Activities 2024

## INCOME AND EXPENDITURE ACCOUNT

| Year Ended 31 December 2024              | Note     | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Total Funds<br>2024<br>£ | Total Funds<br>2023<br>£ |
|------------------------------------------|----------|-------------------------|-----------------------|--------------------------|--------------------------|
| <b>Income and Endowments</b>             |          |                         |                       |                          |                          |
| Donations and legacies                   | 2        | 54,911                  | 5,000                 | 59,911                   | 77,523                   |
| Charitable activities                    | 3        | 263,594                 | -                     | 263,594                  | 209,494                  |
| Investment income                        | 4        | 40                      | -                     | 40                       | 3                        |
| Other income                             | 5        | 13,018                  | -                     | 13,018                   | 11,225                   |
| <b>Total Income</b>                      |          | <b>331,563</b>          | <b>5,000</b>          | <b>336,563</b>           | <b>298,245</b>           |
| <b>Expenditure</b>                       |          |                         |                       |                          |                          |
| Expenditure on charitable activities     | 6        | 314,532                 | -                     | 314,532                  | 313,535                  |
| <b>Total Expenditure</b>                 |          | <b>314,532</b>          | <b>-</b>              | <b>314,532</b>           | <b>313,535</b>           |
| <b>Net income/(expenditure)</b>          |          | <b>17,031</b>           | <b>5,000</b>          | <b>22,031</b>            | <b>(15,290)</b>          |
| Other gains/(losses)                     | 12       | (22)                    | -                     | (22)                     | 6                        |
| <b>Net movement in funds</b>             | <b>8</b> | <b>17,009</b>           | <b>5,000</b>          | <b>22,009</b>            | <b>(15,284)</b>          |
| <b>Reconciliation of Funds:</b>          |          |                         |                       |                          |                          |
| Fund balances at 1 January 2024          |          | (102,770)               | -                     | (102,770)                | (87,486)                 |
| <b>Fund balances at 31 December 2024</b> |          | <b>(85,761)</b>         | <b>5,000</b>          | <b>(80,761)</b>          | <b>(102,770)</b>         |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 29 to 39 form part of these financial statements.

# Statement of Financial Position 2024

## BALANCE SHEET

| 31 December 2024                                               | Note | 2024      |          | 2023      |           |
|----------------------------------------------------------------|------|-----------|----------|-----------|-----------|
|                                                                |      | £         | £        | £         | £         |
| <b>FIXED ASSETS</b>                                            |      |           |          |           |           |
| Tangible fixed assets                                          | 13   |           | 7,376    |           | 9,285     |
| <b>CURRENT ASSETS</b>                                          |      |           |          |           |           |
| Stocks                                                         | 14   | 60,800    |          | 58,200    |           |
| Debtors                                                        | 15   | 7,764     |          | 3,312     |           |
| Cash at bank and in hand                                       |      | 4,892     |          | 35        |           |
|                                                                |      | 73,456    |          | 61,547    |           |
| <b>CREDITORS: amounts falling due within one year</b>          | 18   | (141,174) |          | (152,405) |           |
| <b>NET CURRENT ASSETS</b>                                      |      |           | (67,718) |           | (90,858)  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                   |      |           | (60,342) |           | (81,573)  |
| <b>CREDITORS: amounts falling due after more than one year</b> | 19   |           | (20,419) |           | (21,197)  |
| <b>NET ASSETS excluding pension liability</b>                  |      |           | (80,761) |           | (102,770) |
| <b>NET LIABILITIES</b>                                         |      |           | (80,761) |           | (102,770) |
| <b>FUNDS OF THE CHARITY</b>                                    |      |           |          |           |           |
| Restricted income funds                                        | 20   |           | 5,000    |           | -         |
| Unrestricted funds                                             |      |           | (85,761) |           | (102,770) |
| <b>Total Charity Funds</b>                                     |      |           | (80,761) |           | (102,770) |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended **31 December 2024**.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

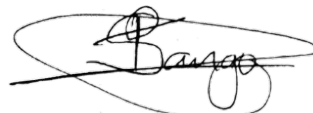
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the trustees on **26 April 2025**.



Dr Tonson Sango  
Trustee



Dr Precious Sango  
Trustee

The notes on pages 29 to 39 form part of these financial statements.

# Notes To The Financial Statements

## 2024

### 1. Accounting Policies

#### Charity information

Books to Africa International is a private company limited by guarantee, incorporated in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 2, Barton Business Park, New Dover Road, Canterbury, Kent, CT1 3AA.

#### 1.1. Accounting Convention

The financial statements have been prepared in accordance with the charity's (governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2. Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3. Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4. Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5. 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 are allocated on the portion of the asset's use.

|                   |                    |
|-------------------|--------------------|
| Development costs | 100% straight line |
|-------------------|--------------------|

#### 1.6. Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                       |                      |
|-----------------------|----------------------|
| Fixtures and fittings | 25% reducing balance |
| Computers             | 25% reducing balance |
| Motor vehicles        | 25% reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.7. Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

### 1.9. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 1.10. Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.11. Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.12. Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

## **2. Income from donations and legacies**

|                                      | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>Funds<br>2023<br>£ |
|--------------------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Donations and gifts                  | 21,198                             | 5,000                            | 26,198                      | 32,421                             | -                                | 34,421                      |
| Donations received by<br>the charity | 33,713                             | -                                | 33,713                      | 45,102                             | -                                | 45,102                      |
|                                      | <b>54,911</b>                      | <b>5,000</b>                     | <b>59,911</b>               | 77,523                             | -                                | 77,523                      |

### 3. Income from charitable activities

|                                                                   | Unrestricted Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2023<br>£ |
|-------------------------------------------------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| <b>Book Sales</b><br>Sales of goods                               | 175,380                 | 175,380                  | 125,119                 | 125,119                  |
| <b>International shipping</b><br>Services provided under contract | 42,889                  | 42,889                   | 34,684                  | 34,684                   |
| <b>Collections</b><br>Services provided under contract            | 45,325                  | 45,325                   | 49,691                  | 49,691                   |
|                                                                   | <b>263,594</b>          | <b>263,594</b>           | 209,494                 | 209,494                  |

### 4. Income from investments

|                     | Unrestricted Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2023<br>£ |
|---------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| Interest receivable | 40                      | 40                       | 3                       | 3                        |

### 5. Other income

|                                               | Unrestricted Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2023<br>£ |
|-----------------------------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| Net gain on disposal of tangible fixed assets | -                       | -                        | 3,411                   | 3,411                    |
| Gift Aid Income                               | 13,018                  | 13,018                   | 7,814                   | 7,814                    |
|                                               | <b>13,018</b>           | <b>13,018</b>            | 11,225                  | 11,225                   |

### 6. Expenditure on charitable activities

|                                                             | Charitable activities<br>2024<br>£ | Charitable activities<br>2023<br>£ |
|-------------------------------------------------------------|------------------------------------|------------------------------------|
| <b>Direct costs</b>                                         |                                    |                                    |
| Opening Stock                                               | 58,201                             | 49,998                             |
| Charity Purchases for resale                                | 28,213                             | 39,318                             |
| Closing Stock                                               | (60,800)                           | (58,200)                           |
| Staff salaries and volunteer expenses                       | 87,508                             | 86,593                             |
| Staff salaries – Employers National Insurance Contributions | 729                                | 2,951                              |
| Storage Rent                                                | 46,379                             | 44,483                             |

|                                                           |                |                |
|-----------------------------------------------------------|----------------|----------------|
| Light & Heat                                              | 3,493          | 5,108          |
| Property Repairs & Maintenance                            | 4,048          | 397            |
| Consultancy                                               | 22,500         | -              |
| Fund Raising                                              | 7,759          | 2,770          |
| Loan Interest                                             | 1,674          | 2,029          |
| Domestic Shipping                                         | 39,358         | 19,879         |
| International Shipping                                    | 26,246         | 39,139         |
| BTA Projects                                              | 4,009          | 3,331          |
| Other charitable expenditure                              | 39,680         | 36,564         |
|                                                           | <b>308,997</b> | <b>274,360</b> |
| <b>Share of support and governance costs (see note 7)</b> |                |                |
| Governance                                                | 5,535          | 39,175         |
|                                                           | <b>314,532</b> | <b>313,535</b> |
| <b>Analysis by fund</b>                                   |                |                |
| Unrestricted funds                                        | <b>314,532</b> | <b>313,535</b> |

## 7. Support costs allocated to activities

|            | Charitable activities<br>2024<br>£ | Charitable activities<br>2023<br>£ |
|------------|------------------------------------|------------------------------------|
| Governance | 5,535                              | 39,175                             |
|            | <b>5,535</b>                       | <b>39,175</b>                      |

## 8. Net movement in funds

The net movement in funds is stated after charging/(crediting):

|                                                    | 2024<br>£ | 2023<br>£ |
|----------------------------------------------------|-----------|-----------|
| Depreciation of owned tangible fixed assets        | 2,459     | 3,095     |
| Loss/(Profit) on disposal of tangible fixed assets | -         | (3,411)   |

## 9. Trustees

One or more trustees has been paid remuneration or received other benefits from employment with the charity.

Dr T Sango is still employed with charity and the employment contract is in agreement with the Memorandum & Articles. The trustee (Mr T Sango) is still Chair of the Board of Trustees but has lost his voting rights.

The charity did not pay T Sango from Apr 2024 - Dec 2024, totalling £22,500 (£2,500 per month).

Dr P Sango had lent the charity £19,400 during the year and £57,330 has been repaid by the year end leaving the balance due to the trustee £59,582 (2023 - £97,512). The loan is repayable on demand and is at 0% interest rate.

## 10. Employees

|                                                              | 2024<br>Number | 2023<br>Number |
|--------------------------------------------------------------|----------------|----------------|
| The average monthly number of employees during the year was: | 3              | 7              |

| Employment Costs      | 2024<br>£ | 2023<br>£ |
|-----------------------|-----------|-----------|
| Wages and salaries    | 22,500    | 28,497    |
| Social security costs | -         | 1,053     |
|                       | 22,500    | 29,550    |

There were no employees whose annual remuneration was more than £60,000.

## 11. Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 12. Other gains and losses

|                      | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|----------------------|------------------------------------|------------------------------------|
| Gains/(losses) upon: |                                    |                                    |
| Foreign exchange     | 22                                 | (6)                                |

### 13. Tangible fixed assets

|                                    | Fixtures<br>and fittings<br>£ | Computers<br>£ | Motor<br>vehicles<br>£ | Total<br>£    |
|------------------------------------|-------------------------------|----------------|------------------------|---------------|
| <b>Cost</b>                        |                               |                |                        |               |
| At 1 January 2024                  | 20,393                        | 1,491          | -                      | <b>21,884</b> |
| Disposals                          | -                             | 550            | -                      | <b>550</b>    |
| <b>At 31 December 2024</b>         | <b>20,393</b>                 | <b>2,041</b>   | <b>-</b>               | <b>22,434</b> |
| <b>Depreciation and impairment</b> |                               |                |                        |               |
| At 1 January 2024                  | 11,295                        | 1,304          | -                      | <b>12,599</b> |
| Depreciation charged in the year   | 2,275                         | 184            | -                      | <b>2,459</b>  |
| <b>At 31 December 2024</b>         | <b>13,570</b>                 | <b>1,488</b>   | <b>-</b>               | <b>15,058</b> |
| <b>Carrying amount</b>             |                               |                |                        |               |
| At 31 December 2024                | 6,823                         | 553            | -                      | <b>7,376</b>  |
| At 31 December 2023                | 9,098                         | 187            | -                      | <b>9,285</b>  |

### 14. Stocks

|                               | 2024<br>£     | 2023<br>£ |
|-------------------------------|---------------|-----------|
| Raw materials and consumables | <b>60,800</b> | 58,200    |

### 15. Debtors

| Amounts falling due within one year: | 2024<br>£    | 2023<br>£ |
|--------------------------------------|--------------|-----------|
| Other debtors                        | <b>7,764</b> | 3,312     |

### 16. Loans and overdrafts

|                         | 2024<br>£     | 2023<br>£      |
|-------------------------|---------------|----------------|
| Bank overdrafts         | 348           | 522            |
| Bank loans              | 24,608        | 21,209         |
| Directors' loans        | 59,582        | 97,512         |
|                         | <b>84,538</b> | <b>119,243</b> |
| Payable within one year | <b>70,884</b> | 106,810        |
| Payable after one year  | <b>13,654</b> | 12,433         |

## 17. Finance lease obligations

Future minimum lease payments due under finance leases:

|                           | 2024<br>£    | 2023<br>£     |
|---------------------------|--------------|---------------|
| Within one year           | 2,000        | 2,000         |
| Within two and five years | 6,765        | 8,764         |
|                           | <b>8,765</b> | <b>10,764</b> |

## 18. Creditors: amounts falling due within one year

|                                            | Notes     | 2024<br>£      | 2023<br>£      |
|--------------------------------------------|-----------|----------------|----------------|
| Bank loans and overdrafts                  | <b>16</b> | 11,302         | 9,298          |
| Obligations under finance leases contracts | <b>17</b> | 2,000          | 2,000          |
| Other borrowings                           |           | 59,582         | 97,512         |
| Other taxation and social security         |           | 44,490         | 44,309         |
| Other creditors                            |           | 22,500         | (3,194)        |
| Accruals and deferred income               |           | 1,300          | 2,480          |
|                                            |           | <b>141,174</b> | <b>152,405</b> |

## 19. Creditors: amounts falling due after more than one year

|                                  | Notes     | 2024<br>£     | 2023<br>£     |
|----------------------------------|-----------|---------------|---------------|
| Bank loans                       | <b>16</b> | 13,654        | 12,433        |
| Obligations under finance leases | <b>17</b> | 6,765         | 8,764         |
|                                  |           | <b>20,419</b> | <b>20,419</b> |

## 20. Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|  | At 1 January<br>2024<br>£ | Incoming<br>Resources<br>£ | At 31 December<br>2024<br>£ |
|--|---------------------------|----------------------------|-----------------------------|
|  | -                         | 5,000                      | <b>5,000</b>                |

## 21. Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and granters as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                | At<br>1 January<br>2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | At 31<br>December<br>2024<br>£ |
|----------------|------------------------------|----------------------------|----------------------------|--------------------------|--------------------------------|
| General funds  | (102,770)                    | 331,563                    | (314,532)                  | (22)                     | (85,761)                       |
| Previous year: | At<br>1 January<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | At 31<br>December<br>2023<br>£ |
| General funds  | (87,486)                     | 298,245                    | (313,535)                  | 6                        | (102,770)                      |

## 22. Analysis of net assets between funds

|                              | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>2024<br>£ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 31 December 2024:</b>  |                                    |                                  |                    |
| Tangible assets              | 7,376                              | -                                | 7,376              |
| Current assets/(liabilities) | (72,718)                           | 5,000                            | (67,718)           |
| Long term liabilities        | (20,419)                           | -                                | (20,419)           |
|                              | <b>(85,761)</b>                    | <b>5,000</b>                     | <b>(80,761)</b>    |
| Previous year:               | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>2023<br>£ |
| <b>At 31 December 2023:</b>  |                                    |                                  |                    |
| Tangible assets              | 9,285                              | -                                | 9,285              |
| Current assets/(liabilities) | (90,858)                           | -                                | (90,858)           |
| Long term liabilities        | (21,197)                           | -                                | (21,197)           |
|                              | <b>(102,770)</b>                   | <b>-</b>                         | <b>(102,770)</b>   |

### **23. Donated goods and volunteers**

The charity receives most of its stock through books donated from organisations within the UK. The value has been placed at 10p per book as this reflects the work involved of preparing the books ready for shipping to Africa.

Volunteers also offer their labour free of charge as and when they are needed and available.

### **24. Related parties**

There were no disclosable related party transactions during the year (2023 - none).



For more information, contact us via:

**[www.books2africa.org](http://www.books2africa.org)**  
**[info@books2africa.org](mailto:info@books2africa.org)**  
**+441227392239**

**BOOKS TO AFRICA INTERNATIONAL**

England & Wales - Charity number 1152599

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# Accounts

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**Books2Africa**



20  
23

**Trustees'  
Annual Report and  
Financial Statements**



# **Trustees' Annual Report and Financial Statements 2023**

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**About us**

# Our Profile

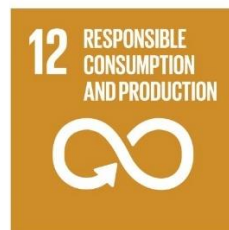
|                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Charity Registered Name             | Books To Africa International                                                                                                                                                                                                                                                                                                                                                                                                        |
| Registered Trademark                | Books2Africa                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Founded                             | January 2012 (11 years)                                                                                                                                                                                                                                                                                                                                                                                                              |
| UK Registered Charity No            | 1152599                                                                                                                                                                                                                                                                                                                                                                                                                              |
| UK Registered Company No            | 08528635                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Registered Office                   | Unit 2, Barton Business Park,<br>New Dover Road, Canterbury, CT1 3AA                                                                                                                                                                                                                                                                                                                                                                 |
| Bankers                             | Barclays Bank,<br>9, St George's St, Canterbury, CT1 2JX                                                                                                                                                                                                                                                                                                                                                                             |
| Accountants                         | Tracey Percy FCCA, Levicks Accountants,<br>12 Dover Street, Canterbury, CT1 3HD                                                                                                                                                                                                                                                                                                                                                      |
| Trustees                            | <ol style="list-style-type: none"> <li>1. Dr T Sango – Founding Trustee</li> <li>2. Dr P Sango – Founding Trustee</li> <li>3. Mr C Sango – Founding Trustee</li> <li>4. Mr G Sango – Founding Trustee</li> <li>5. Ms A Kieffer – Honorary Trustee</li> <li>6. Ms A Nandan – Honorary Trustee</li> <li>7. Mr P Ikeru – Honorary Trustee</li> <li>8. Ms L Mpofu – Honorary Trustee</li> <li>9. Ms S Bell – Honorary Trustee</li> </ol> |
| Registered with Professional Bodies | <ul style="list-style-type: none"> <li>• HMRC</li> <li>• The Charity Commission</li> <li>• Companies House</li> <li>• Fundraising Regulator</li> <li>• Pensions Regulator</li> <li>• Information Commissioner's Office</li> <li>• UN ECOSOC Consultative Status</li> </ul>                                                                                                                                                           |
| Charity Contact Details             | <p><b>Email:</b>     <a href="mailto:info@books2africa.org">info@books2africa.org</a></p> <p><b>Phone:</b>    +441227392239</p> <p><b>Website:</b>  <a href="http://www.books2africa.org">www.books2africa.org</a></p>                                                                                                                                                                                                               |

# Our Mission



## Educating people, protecting the environment.

Books2Africa's mission is to promote a culture of 'readcycling' and improve the quality of education in Africa, through the collection, processing, shipping and distribution of quality books, computers and educational materials that equip individuals, institutions, and communities to acquire knowledge and achieve their full potential in a globalised world.



# Our Readcycling Model



**“We use too much and are too ready to throw things away”.**

According to the UK Government’s Waste Strategy, “we use too much and are too ready to throw things away, and this waste causes damage if it is not managed properly. We can no longer ignore this” (p 15). Therefore, the goal is to “keep resources in use for as long as possible” (p 15) and “help our society move away from a ‘take, make, use and throw’ approach to resources and materials and instead waste less and reuse, recycle and repair more” (p 16). We should aim to “leave behind our traditional linear economic model and create a more sustainable and efficient circular model from which the environment, the economy and society all benefit” (p 16).

Books2Africa’s ‘readcycling’ model extends the life of books, computers and educational materials and prevents them from going to landfill via an efficient system that enables the collecting and processing of educational materials across the UK, and shipping/redistributing them to educational projects across Africa. Our Readcycling model works, and it complements the UK Government’s Waste Strategy as well as the UN’s Sustainable Development Goals 4 (Quality Education) and 12 (Responsible Consumption and Production).

# Our Impact Goal



## Readcycle 1 million books and 1 thousand computers annually.

Books2Africa's impact goal is to readcycle 1 million books (500,000 kg) and 1,000 computers (3,000 kg) every year. We can achieve this with the help and support of donors (who donate educational materials), sponsors (who fund shipments to Africa), team members (paid staff and volunteers who process donated items) and educational projects (organisations across Africa who receive donated items and make them accessible to beneficiaries). We also rely on our partners who work with us to establish and run Books2Africa Drop-off Points in the UK and Distribution Centres across Africa.

### Did you know?

- At least 13 million books are thrown away and go to landfill in the UK every year according to conservative estimates by CODEP.
- According to UNESCO's and The World Bank's reports, 90% of children who attend school in Africa (202 million children) cannot read or write proficiently after finishing school in part because they lack educational resources.

# Our Fundraising Goal



## Raise £200,000 annually for our 1 Million Books Fund.

Educational projects (schools, universities, community libraries etc) across Africa who need donated books and computers apply via our website. Approved projects are required to raise funds to cover the processing and shipping costs of their donated materials. However, most of these approved projects are unable to raise the needed funds and Books2Africa must rely on the support of generous sponsors. Consequently, every year, Books2Africa's aims to raise £200,000 for our 1 Million Books Fund which is used exclusively to fund the processing and shipping costs of 1 million donated books and 1 thousand donated computers. The overheads of the charity are covered by Charity Shop which sells a maximum of 20% of donated items.



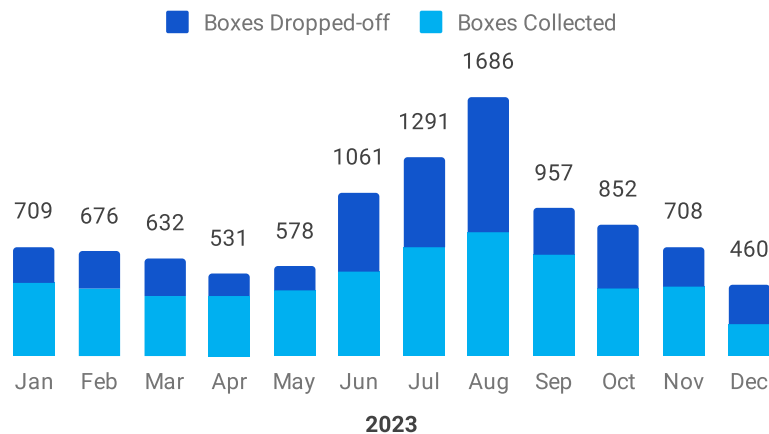
# **Key Performance Indicators (KPI) Report**

01

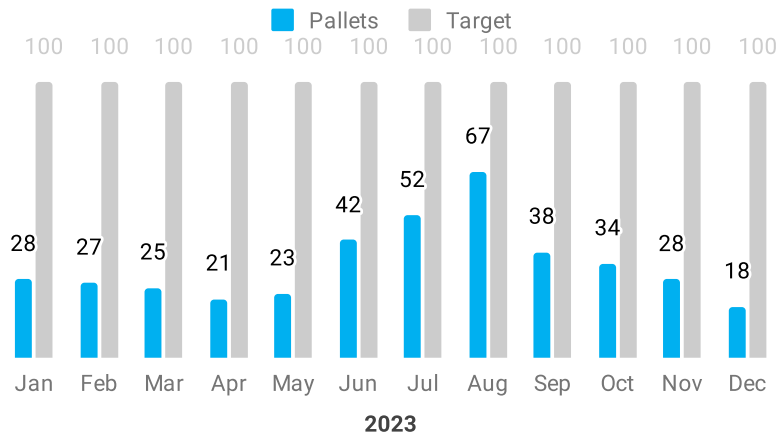
## Books saved from landfill in the UK

This KPI measures how many donated books were received by Books2Africa and prevented from going to landfill in the UK. 1 pallet of books is equivalent to 25 parcel boxes, 1000 books and 500kg.

### Donated Items - Boxes



### Donated Items - Palletised



|            |         |               |         |        |           |
|------------|---------|---------------|---------|--------|-----------|
| 2023 Total | 406,000 | Previous Year | 405,000 | Target | 1,200,000 |
|------------|---------|---------------|---------|--------|-----------|

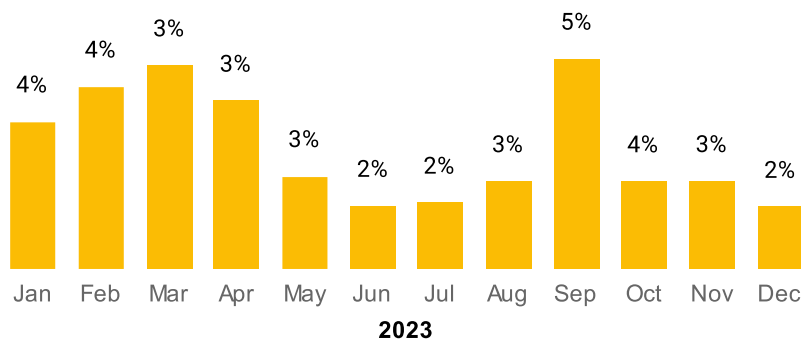
**Notes:** Not much difference in quantity of books saved compared to previous year as we focused on internal operational restructuring.

## 02

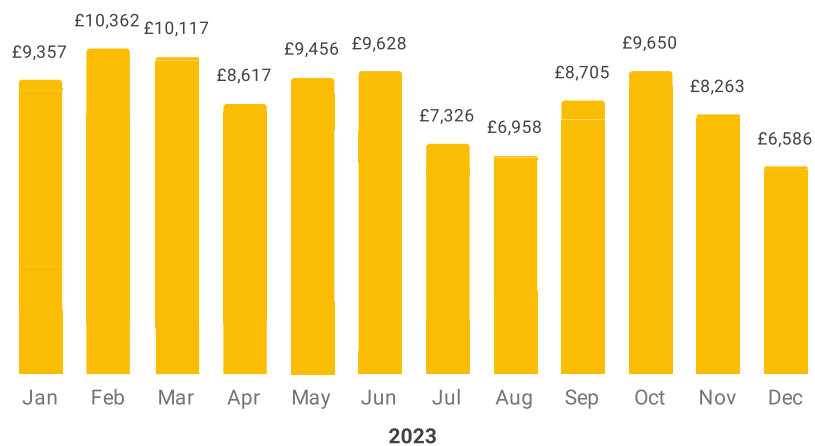
## Funds raised from our Charity Shop for overheads

This KPI measures how much was raised by the charity from our Charity Shop sales in the UK to fund the charity's overhead costs – rent, rates, bills, staff, etc.

### Books allocated to Charity Shop



### Gross Funds Raised From Charity Shop



|            |          |               |          |        |          |
|------------|----------|---------------|----------|--------|----------|
| 2023 Total | £105,024 | Previous Year | £142,836 | Target | £300,000 |
|------------|----------|---------------|----------|--------|----------|

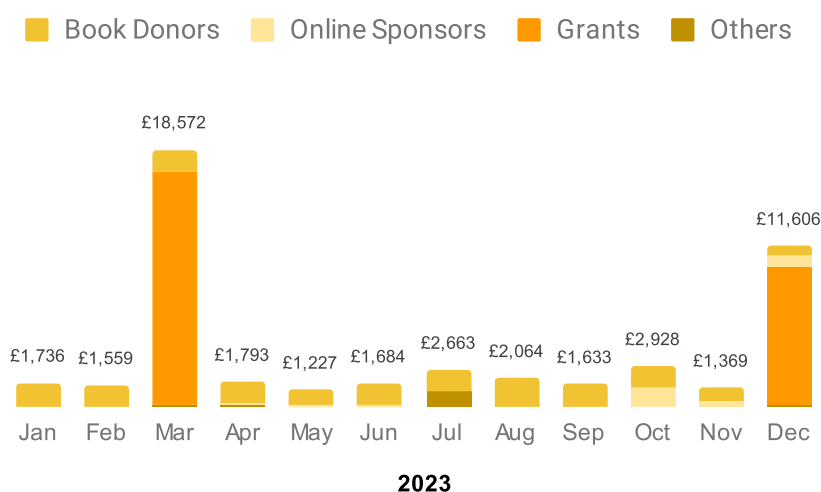
**Notes:** Decline in sales income as we stopped selling to one of our wholesale Charity Shop partners and decided channel more towards retail.

03

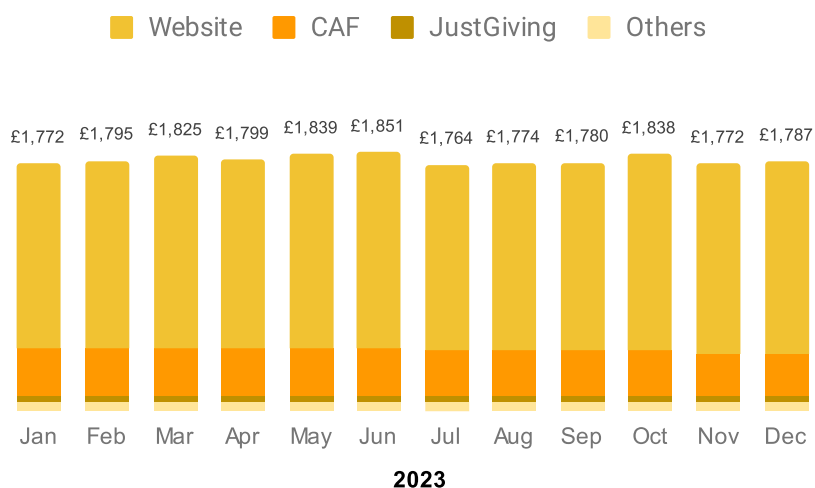
## Funds raised from sponsors for our 1 Million Books Fund

This KPI measures how much was raised by the charity from financial donations towards our 1 Million Books Fund to cover the costs of shipping educational materials to Africa.

### Total Single Financial Donations



### Total Monthly Financial Donations



2023 Total

**£70,428**

Previous Year

**£48,805**

Target

**£200,000**

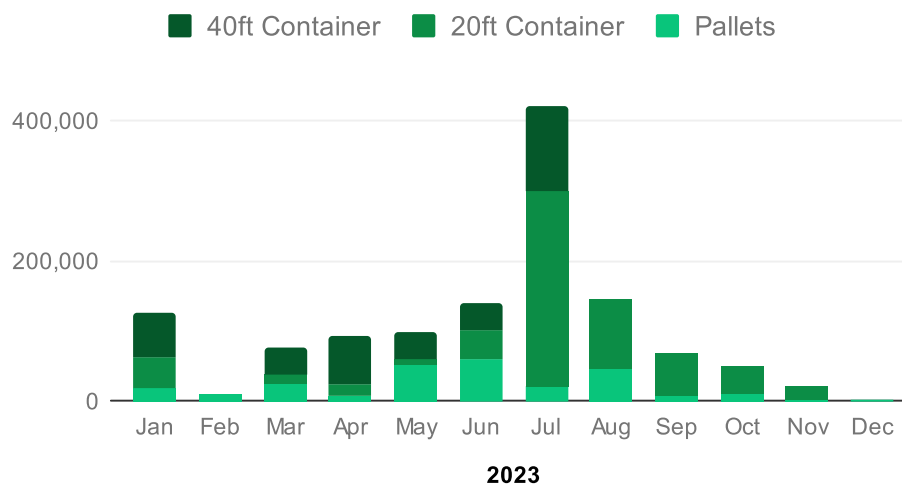
**Notes:** Figures may differ from the financial statements in later pages due to fundraising platform fees and Gift Aid not included here.

04

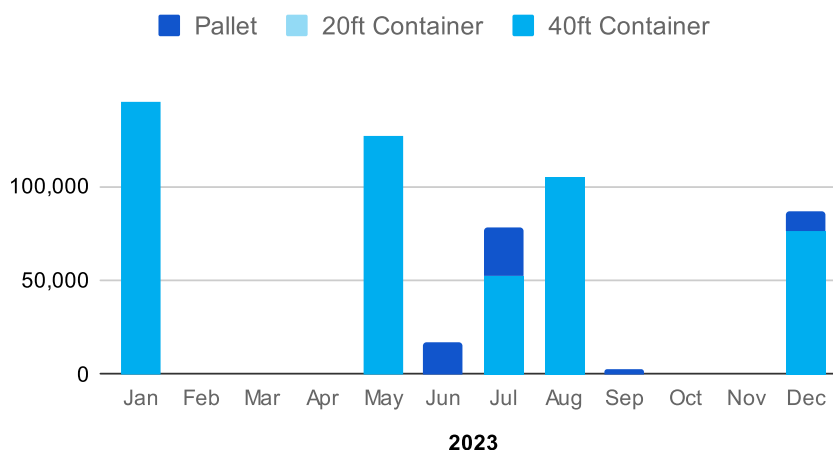
## Books requested and shipped to projects across Africa

This KPI measures how many donated books were shipped from the UK to Africa, directly to beneficiary projects and indirectly via Books2Africa Distribution Centres.

### Donated Books Requested



### Donated Books Shipped to Africa



|                |           |               |           |        |           |
|----------------|-----------|---------------|-----------|--------|-----------|
| 2023 Requested | 1,263,050 | Previous Year | 1,562,300 | Target | 1,000,000 |
| 2023 Shipped   | 561,798   | Previous Year | 437,078   | Target | 1,000,000 |

**Notes:** Limitations in funding for our 1 Million Book Fund affects how many requests for donated books we can fulfil.

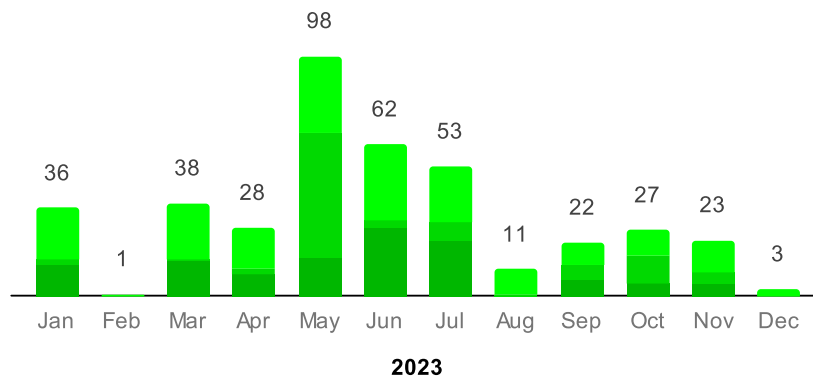
05

## Computers requested and shipped to projects across Africa

This KPI measures how many donated computers were requested and shipped from the UK to Africa, directly to beneficiary projects and indirectly via Books2Africa Distribution Centres.

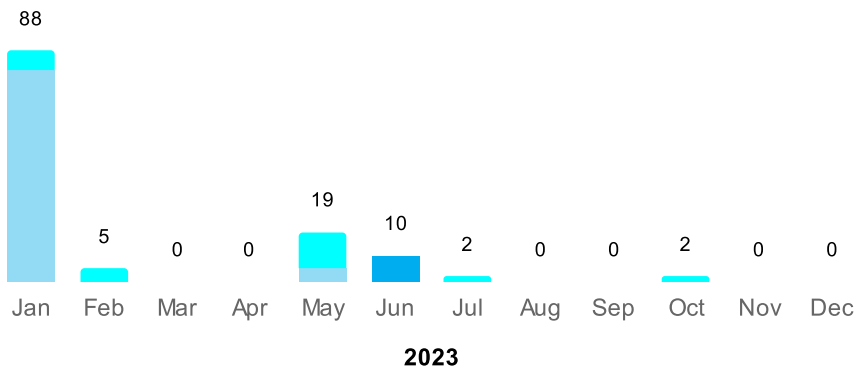
### Donated Computers Requested

■ Laptop ■ Laptop Kit ■ Desktop



### Donated Computers Shipped to Africa

■ Laptop Kit ■ Pallet ■ 20ft Container ■ 40ft Container



|                |     |               |     |        |       |
|----------------|-----|---------------|-----|--------|-------|
| 2023 Requested | 402 | Previous Year | 499 | Target | 1,000 |
| 2023 Shipped   | 103 | Previous Year | 32  | Target | 1,000 |

**Notes:** Tech refurbishing programme will be concluding 3-year pilot phase at the end of this year.

# **Impact Report**

# Impact Summary 2023

1<sup>st</sup> Jan 2012 - 31<sup>st</sup> Dec 2023



Books  
Recycled

**3,301,937**



Computers  
Refurbished

**259**



Kilos of materials  
saved from landfill

**1,652,264**

## Notes:

Our computer refurbishing programme was launched in October 2020.  
An average weight of 500kg per 1,000 books and 5kg per computer is used to work out the tonnage of recycled materials.

# Countries Impacted in Africa 2023

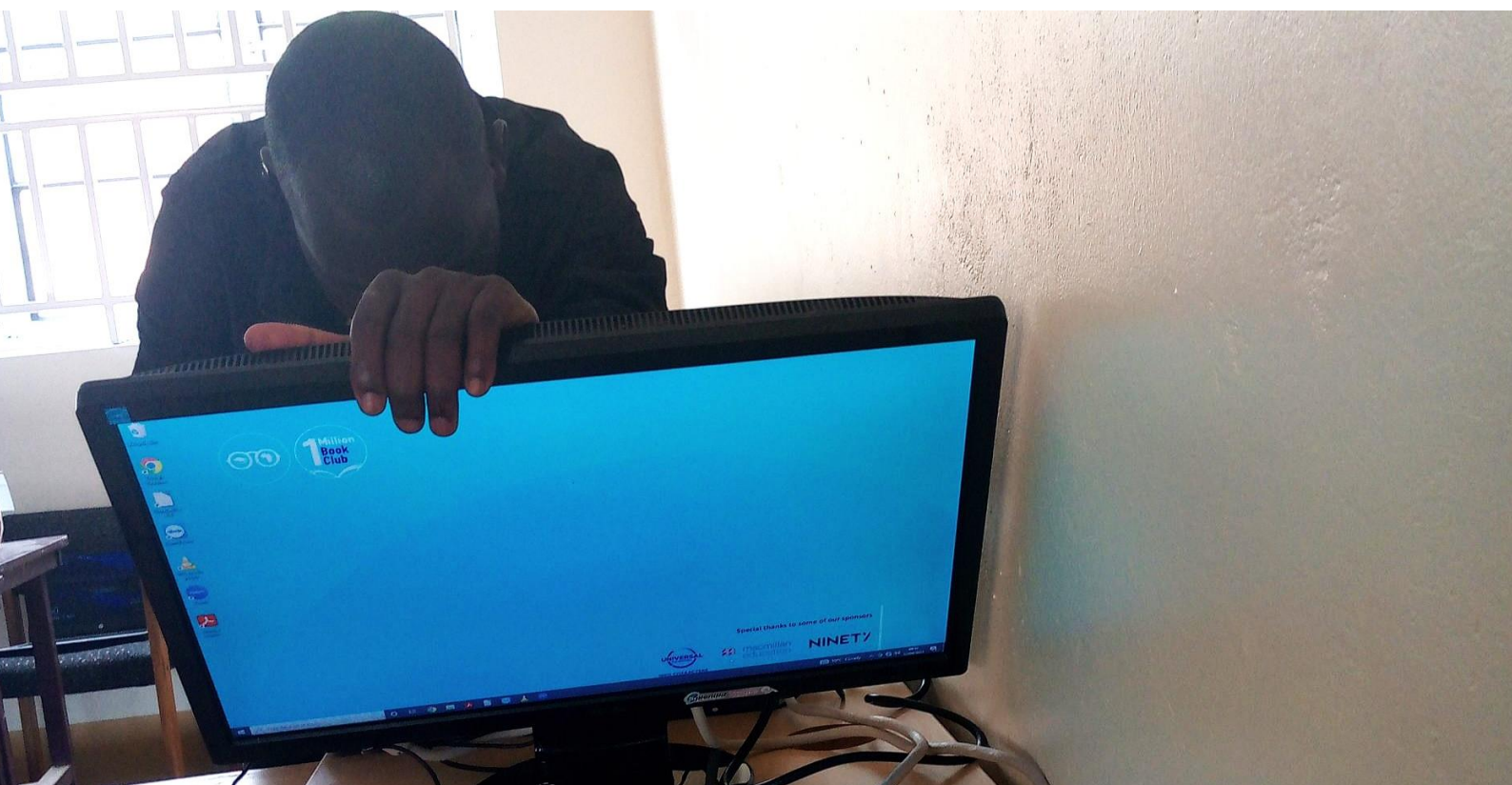
Countries in Africa where projects have received readcycled educational materials.



|            |    |               |    |        |    |
|------------|----|---------------|----|--------|----|
| 2023 Total | 23 | Previous Year | 23 | Target | 54 |
|------------|----|---------------|----|--------|----|

**Notes:** English-speaking African countries benefit more than others because majority of donated books in the UK are in English.

# Featured Impact Report 2023



## Uganda Technology and Management University, Uganda

| Books Delivered | Computers Delivered | Students Impacted | Teachers Impacted | Shipment Sponsor |
|-----------------|---------------------|-------------------|-------------------|------------------|
| 2,200           | 2                   | 1,000             | 100               | Self-Funded      |

### Report Summary

"The university has moved to a new campus in Kungu and we were in the process of setting up a new library. The books from Books2Africa therefore were very much needed to provide more information resources to the university community. The students have a more resourced learning space for both private study and research. The presence of these books attracts them more to use the library. Some students have also been very instrumental in running the library by volunteering some of their free time and making sure that the new library is ready for use by the university community."

Read the full report and more online at

<https://books2africa.org/uganda-technology-and-management-university-uganda/>

# Featured Sponsors and Partners 2023

A huge thank you to the following sponsors for their support this year:

|                                                                                                                                                                            |                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| <br>     | Donated<br><b>£10,000</b> |
| <br>   | Donated<br><b>£8,000</b>  |
| <br> | Donated<br><b>£6,324</b>  |
| <br> | Donated<br><b>£2,500</b>  |

To sponsor a shipment,  
contact us by email or visit <https://books2africa.org/sponsorship/>

# **Trustees' Annual Report**

# Directors' Report 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended **31 December 2023**.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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).

## Director's Report

The charity remains focused on its mission to promote a culture of 'readcycling' and improve the quality of education in Africa, through the collection, processing, shipping and distribution of quality books, computers and educational materials that equip individuals, institutions, and communities to acquire knowledge and achieve their full potential in a globalised world.

In 2023, the charity collected a total of 405,000 donated books from generous donors across the UK. This equates to 202,500 kg of good educational materials that have been readcycled and prevented from going to landfill or recycling sites. 42% of these materials were delivered to us by donors, with the majority delivering to our Canterbury location, about 5,000 books delivered to our Bristol drop-off point and 9,000 at our Cambridge drop-off point. Launching more drop-off locations across the UK in the coming years will be crucial in helping us reach our 1,000,000 donated books per year target.

The charity is committed to making sure only suitable and good quality educational materials are sent to Africa. With a team consisting of 80% volunteers, we were able to process 93% (378,636) of donated books at our Canterbury Processing Centre in 2023, checking, cataloguing and making them ready to be requested and shipped to beneficiaries in Africa. Our International Volunteer Programme continued to provide a crucial and committed volunteer workforce that complements our UK volunteer workforce, and we look forward to expanding the programme in the coming years as more donated books are collected.

The charity is funded by income from trading (goods and services) and voluntary donations. From trading of goods, £125,119 (gross) was raised from selling 4% of donated books and non-book items via our online charity shops in the UK, accounting for 42% of our total income of £298,245 in 2023. Our UK courier collection and international shipping services accounted for 28% (£84,375) of total income, with the remaining 30% raised from voluntary donations.

The charity shipped a total of 561,798 donated books and 103 donated computers to beneficiaries across 8 African countries in 2023 (Ghana, Kenya, Liberia, Malawi, Nigeria, Tanzania, Uganda, and Zambia). Notable was an unusual shipment of 7,000 books to Trinidad in support of an educational project run by Books Abroad who were short of books. We are grateful for the following grants received to sponsor container shipments of donated materials to Africa: £10,000 from The Roger Raymond Charitable Trust, £8,000 from Ninety Foundation, £6,234 from Fidelity International and £2,500 from The Carmela and Ronnie Pignatelli Foundation. The Invicta Grammar School also raised and donated £2,579 as part of their Readcycling Week campaign. Investing more resources to improve our marketing and impact reporting will be crucial for recruiting more container sponsors in the coming year.

In conclusion, 2023 was a tougher financial year for the charity with a decline in income due to the challenging economic conditions in the UK. Yet it managed to achieve record-breaking impact by readcycling and shipping its second highest number of books since it was founded in 2012. The trustees will continue to work towards optimising the charity's overhead budget (currently at £240,000 per year), maximising its impact in the UK and across Africa and achieving financial security by clearing outstanding liabilities and building a reserve. Voluntary donations from individuals and corporate sponsors will be crucial in enabling us to achieve this by 2025 and secure the charity to continue this important work long into the future.

### **Public Benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Financial Review**

The Balance Sheet totals a deficit of £102,770. The stock held has the estimated value of £58,200. The stock and anticipated loans from trustees are considered sufficient funds for the charity continuing its activities.

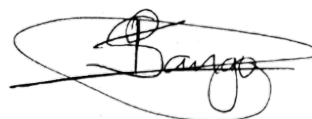
### **Reserves Policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of resources have been maintained throughout the year.

**The trustee's annual report was approved on 26 September 2024 and signed on behalf of the board of trustees by:**



Dr Tonson Sango  
**Trustee**



Dr Precious Sango  
**Trustee**

# Independent Examiners Report 2023

I report on the financial statements of the charity for the year ended 31 December 2023, which are set out on pages 25 to 35.

## Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Books to Africa International for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of Tracey Percy FCCA.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

## Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Levicks  
Tracey Percy FCCA  
12 Dover Street, Canterbury, Kent, CT1 3HD  
Dated: 26 September 2024

# Statement of Financial Activities 2023

## INCOME AND EXPENDITURE ACCOUNT

| Year Ended 31 December 2023              | Note | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Total Funds<br>2023<br>£ | Total Funds<br>2022<br>£ |
|------------------------------------------|------|-------------------------|-----------------------|--------------------------|--------------------------|
| <b>Income and Endowments</b>             |      |                         |                       |                          |                          |
| Donations and legacies                   | 2    | 77,523                  | -                     | 77,523                   | 68,803                   |
| Charitable activities                    | 3    | 209,494                 | -                     | 209,494                  | 245,616                  |
| Investments                              | 4    | 3                       | -                     | 3                        | 104                      |
| Other income                             | 5    | 11,225                  | -                     | 11,225                   | 8,090                    |
| <b>Total Income</b>                      |      | <b>298,245</b>          |                       | <b>298,245</b>           | <b>322,614</b>           |
| <b>Expenditure</b>                       |      |                         |                       |                          |                          |
| Charitable activities                    | 6    | 313,535                 | -                     | 313,535                  | 386,837                  |
| <b>Total Expenditure</b>                 |      | <b>313,535</b>          |                       | <b>313,535</b>           | <b>386,837</b>           |
| <b>Net movement in funds</b>             |      | <b>(15,284)</b>         | <b>-</b>              | <b>(15,284)</b>          | <b>(64,224)</b>          |
| <b>Reconciliation of Funds</b>           |      |                         |                       |                          |                          |
| Fund balances at 1 January 2023          |      | (87,486)                | -                     | (87,486)                 | (23,262)                 |
| <b>Fund balances at 31 December 2023</b> |      | <b>(102,770)</b>        | <b>-</b>              | <b>(102,770)</b>         | <b>(87,486)</b>          |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# Statement of Financial Position 2023

## BALANCE SHEET

| 31 December 2023                                               | Note | 2023      |           | 2022      |          |
|----------------------------------------------------------------|------|-----------|-----------|-----------|----------|
|                                                                |      | £         | £         | £         | £        |
| <b>FIXED ASSETS</b>                                            |      |           |           |           |          |
| Tangible fixed assets                                          | 13   |           | 9,285     |           | 17,149   |
| <b>CURRENT ASSETS</b>                                          |      |           |           |           |          |
| Stocks                                                         | 14   | 58,200    |           | 50,000    |          |
| Debtors                                                        | 15   | 3,312     |           | 5,161     |          |
| Cash at bank and in hand                                       |      | 35        |           | 116       |          |
|                                                                |      | 61,547    |           | 55,277    |          |
| <b>CREDITORS: amounts falling due within one year</b>          | 18   | (152,405) |           | (126,105) |          |
| <b>NET CURRENT ASSETS</b>                                      |      |           | (90,858)  |           | (70,828) |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                   |      |           | (81,573)  |           | (53,679) |
| <b>CREDITORS: amounts falling due after more than one year</b> | 19   |           | (21,197)  |           | (33,807) |
| <b>Net assets excluding pension liability</b>                  |      |           | (102,770) |           | (87,486) |
| <b>NET LIABILITIES</b>                                         |      |           | (102,770) |           | (87,486) |
| <b>THE FUNDS OF THE CHARITY</b>                                |      |           |           |           |          |
| Restricted funds                                               |      |           | -         |           | -        |
| Unrestricted                                                   |      |           | (102,770) |           | (87,486) |
| <b>Total Charity Funds</b>                                     |      |           | (102,770) |           | (87,486) |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended **31 December 2023**.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

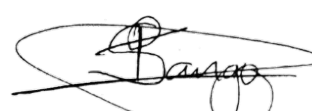
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the trustees on **26 September 2024**.



Dr Tonson Sango  
Trustee



Dr Precious Sango  
Trustee

# Notes To The Financial Statements

## 2023

### 1. Accounting Policies

#### Charity information

Books to Africa International is a private company limited by guarantee, incorporated in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 2, Barton Business Park, New Dover Road, Canterbury, Kent, CT1 3AA.

#### 1.1. Accounting Convention

The financial statements have been prepared in accordance with the charity's (governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2. Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3. Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4. Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5. 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 are allocated on the portion of the asset's use.

|                   |                    |
|-------------------|--------------------|
| Development costs | 100% straight line |
|-------------------|--------------------|

#### 1.6. Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                       |                      |
|-----------------------|----------------------|
| Fixtures and fittings | 25% reducing balance |
| Computers             | 25% reducing balance |
| Motor vehicles        | 25% reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.7. Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

### 1.9. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 1.10. Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.11. Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.12. Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

## **2. Income from donations and legacies**

|                                      | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|--------------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Donations and gifts                  | 32,421                     | 32,421                   | 56,453                     | 56,453                   |
| Donations received by the<br>charity | 45,102                     | 45,102                   | 12,350                     | 12,350                   |
|                                      | <b>77,523</b>              | <b>77,523</b>            | 68,803                     | 68,803                   |

### 3. Income from charitable activities

|                                                                   | Unrestricted Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2022<br>£ |
|-------------------------------------------------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| <b>Book Sales</b><br>Sales of goods                               | 125,119                 | 125,119                  | 150,692                 | 150,692                  |
| <b>International shipping</b><br>Services provided under contract | 34,684                  | 34,684                   | 35,936                  | 35,936                   |
| <b>Collections</b><br>Services provided under contract            | 49,691                  | 49,691                   | 58,988                  | 58,988                   |
|                                                                   | <b>209,494</b>          | <b>209,494</b>           | 245,616                 | 245,616                  |

### 4. Income from investments

|                     | Unrestricted Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2022<br>£ |
|---------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| Interest receivable | 3                       | 3                        | 104                     | 104                      |

### 5. Other income

|                                               | Unrestricted Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2021<br>£ |
|-----------------------------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| Net gain on disposal of tangible fixed assets | 3,411                   | 3,411                    | -                       | -                        |
| Gift Aid Income                               | 7,814                   | 7,814                    | 8,090                   | 8,090                    |
|                                               | <b>11,225</b>           | <b>11,225</b>            | 8,090                   | 8,090                    |

### 6. Expenditure on charitable activities

|                                                             | Charitable activities<br>2023<br>£ | Charitable activities<br>2022<br>£ |
|-------------------------------------------------------------|------------------------------------|------------------------------------|
| <b>Direct costs</b>                                         |                                    |                                    |
| Opening Stock                                               | 49,998                             | 47,999                             |
| Charity Purchases for resale                                | 39,318                             | 26,438                             |
| Closing Stock                                               | (58,200)                           | (50,000)                           |
| Staff salaries and volunteer expenses                       | 86,593                             | 131,014                            |
| Staff salaries – Employers National Insurance Contributions | 2,951                              | 1,855                              |
| Staff salaries – Employers pension contributions            | -                                  | 1,828                              |

|                                                           |                |                |
|-----------------------------------------------------------|----------------|----------------|
| Storage Rent                                              | 44,483         | 41,440         |
| Light & Heat                                              | 5,108          | 3,385          |
| Property Repairs & Maintenance                            | 397            | 2,021          |
| Consultancy                                               | -              | 1,263          |
| Fund Raising                                              | 2,770          | 3,600          |
| Loan Interest                                             | 2,029          | 7,133          |
| Domestic Shipping                                         | 19,879         | 40,906         |
| International Shipping                                    | 39,139         | 36,017         |
| BTA Projects                                              | 3,331          | 1,610          |
| Other charitable expenditure                              | 36,564         | 43,510         |
|                                                           | <b>274,360</b> | <b>340,019</b> |
| <b>Share of support and governance costs (see note 7)</b> |                |                |
| Governance                                                | 39,175         | 46,818         |
|                                                           | <b>313,535</b> | <b>386,837</b> |
| <b>Analysis by fund</b>                                   |                |                |
| Unrestricted funds                                        | <b>313,535</b> | <b>386,837</b> |

## 7. Support costs allocated to activities

|            | Charitable activities<br>2023<br>£ | 2022<br>£     |
|------------|------------------------------------|---------------|
| Governance | 39,175                             | 46,818        |
|            | <b>39,175</b>                      | <b>46,818</b> |

## 8. Net movement in funds

The net movement in funds is stated after charging/(crediting):

|                                             | 2023<br>£ | 2022<br>£ |
|---------------------------------------------|-----------|-----------|
| Depreciation of owned tangible fixed assets | 3,095     | 5,738     |
| Profit on disposal of tangible fixed assets | (3,411)   | -         |

## 9. Trustees

One or more trustees has been paid remuneration or received other benefits from employment with the charity.

Dr T Sango is still employed with charity and the employment contract is in agreement with the Memorandum & Articles. The trustee (Mr T Sango) is still Chair of the Board of Trustees but has lost his voting rights.

The charity did not receive or repay from T Sango during the year (2022- £3,500 received and repaid).

Dr P Sango had lent the charity £35,570 during the year and £21,298 has been repaid by the year end leaving the balance due to the trustee £97,512 (2022 - £83,240). The loan is repayable on demand and is at 0% interest rate.

## 10. Employees

|                                                              | 2023<br>Number | 2022<br>Number |
|--------------------------------------------------------------|----------------|----------------|
| The average monthly number of employees during the year was: | 7              | 10             |

| Employment Costs      | 2023<br>£ | 2022<br>£ |
|-----------------------|-----------|-----------|
| Wages and salaries    | 28,497    | 33,996    |
| Social security costs | 1,053     | 3,651     |
|                       | 29,550    | 37,647    |

There were no employees whose annual remuneration was more than £60,000.

## 11. Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 12. Other gains and losses

|                      | Unrestricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2022<br>£ |
|----------------------|------------------------------------|------------------------------------|
| Gains/(losses) upon: |                                    |                                    |
| Foreign exchange     | (6)                                | -                                  |

### 13. Tangible fixed assets

|                                    | Fixtures<br>and fittings<br>£ | Computers<br>£ | Motor<br>vehicles<br>£ | Total<br>£      |
|------------------------------------|-------------------------------|----------------|------------------------|-----------------|
| <b>Cost</b>                        |                               |                |                        |                 |
| At 1 January 2023                  | 20,393                        | 1,491          | 20,097                 | <b>41,981</b>   |
| Disposals                          | -                             | -              | (20,097)               | <b>(20,097)</b> |
| <b>At 31 December 2023</b>         | <b>20,393</b>                 | <b>1,491</b>   | <b>-</b>               | <b>21,884</b>   |
| <b>Depreciation and impairment</b> |                               |                |                        |                 |
| At 1 January 2023                  | 8,262                         | 1,242          | 15,328                 | <b>24,832</b>   |
| Depreciation charged in the year   | 3,033                         | 62             | -                      | <b>3,095</b>    |
| Eliminated in respect of disposals | -                             | -              | (15,328)               | <b>(15,328)</b> |
| <b>At 31 December 2023</b>         | <b>11,295</b>                 | <b>1,304</b>   | <b>-</b>               | <b>12,599</b>   |
| <b>Carrying amount</b>             |                               |                |                        |                 |
| At 31 December 2023                | 9,098                         | 187            | -                      | <b>9,285</b>    |
| At 31 December 2022                | 12,131                        | 249            | 4,769                  | <b>17,149</b>   |

### 14. Stocks

|                               | 2023<br>£     | 2022<br>£     |
|-------------------------------|---------------|---------------|
| Raw materials and consumables | <b>58,200</b> | <b>50,000</b> |

### 15. Debtors

| Amounts falling due within one year: | 2023<br>£    | 2022<br>£    |
|--------------------------------------|--------------|--------------|
| Other debtors                        | <b>3,312</b> | <b>5,161</b> |

### 16. Loans and overdrafts

|                         | 2023<br>£      | 2022<br>£      |
|-------------------------|----------------|----------------|
| Bank overdrafts         | <b>522</b>     | <b>349</b>     |
| Bank loans              | <b>21,209</b>  | <b>29,986</b>  |
| Directors' loans        | <b>97,512</b>  | <b>83,240</b>  |
| Other loans             | <b>-</b>       | <b>2,167</b>   |
|                         | <b>119,243</b> | <b>115,742</b> |
|                         |                |                |
| Payable within one year | <b>106,810</b> | <b>94,532</b>  |
| Payable after one year  | <b>12,433</b>  | <b>21,210</b>  |

## 17. Finance lease obligations

Future minimum lease payments due under finance leases:

|                           | 2023<br>£     | 2022<br>£     |
|---------------------------|---------------|---------------|
| Within one year           | 2,000         | 2,169         |
| Within two and five years | 8,764         | 12,597        |
|                           | <b>10,764</b> | <b>14,766</b> |

## 18. Creditors: amounts falling due within one year

|                                            | Notes     | 2023<br>£      | 2022<br>£      |
|--------------------------------------------|-----------|----------------|----------------|
| Bank loans and overdrafts                  | <b>16</b> | 9,298          | 9,125          |
| Obligations under finance leases contracts | <b>17</b> | 2,000          | 2,169          |
| Other borrowings                           |           | 97,512         | 85,407         |
| Other taxation and social security         |           | 44,309         | 26,701         |
| Other creditors                            |           | (3,194)        | 528            |
| Accruals and deferred income               |           | 2,480          | 2,175          |
|                                            |           | <b>152,405</b> | <b>126,105</b> |

## 19. Creditors: amounts falling due after more than one year

|                                  | Notes     | 2023<br>£     | 2022<br>£     |
|----------------------------------|-----------|---------------|---------------|
| Bank loans                       | <b>16</b> | 12,433        | 21,210        |
| Obligations under finance leases | <b>17</b> | 8,764         | 12,597        |
|                                  |           | <b>21,197</b> | <b>33,807</b> |

## 20. Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and granters as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|               | At<br>1 January<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | At 31<br>December<br>2023<br>£ |
|---------------|------------------------------|----------------------------|----------------------------|--------------------------|--------------------------------|
| General funds | (87,486)                     | 298,245                    | (313,535)                  | 6                        | <b>(102,770)</b>               |

| <b>Previous year:</b> | At<br>1 January<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | At 31<br>December<br>2022<br>£ |
|-----------------------|------------------------------|----------------------------|----------------------------|--------------------------|--------------------------------|
| General funds         | (23,262)                     | 322,613                    | (386,837)                  | -                        | (87,486)                       |

## 21. Donated goods and volunteers

The charity receives most of its stock through books donated from organisations within the UK. The value has been placed at 10p per book as this reflects the work involved of preparing the books ready for shipping to Africa.

Volunteers also offer their labour free of charge as and when they are needed and available.

## 22. Related parties

There were no disclosable related party transactions during the year (2022 - none).



For more information, contact us via:

[www.books2africa.org](http://www.books2africa.org)  
[info@books2africa.org](mailto:info@books2africa.org)  
+441227392239

**BOOKS TO AFRICA INTERNATIONAL**

England & Wales - Charity number 1152599

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# Accounts

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**Books2Africa**



# **Trustees' Annual Report and Financial Statements 2022**

**Books2Africa**

**Trustees' Annual Report  
And Financial Statements  
2022**



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[www.books2africa.org](http://www.books2africa.org)

*To those who  
read, learn, and pass on knowledge.*

*To our donors, beneficiaries, team members, sponsors, and partners,  
this work would be impossible without your support.*

*And to you, for taking an interest in our work,  
we hope you make it yours too.*

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# Organisation Profile

|                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Charity Registered Name                                       | Books To Africa International.                                                                                                                                                                                                                                                                                                                                                                                             |
| Registered Trademark                                          | Books2Africa.                                                                                                                                                                                                                                                                                                                                                                                                              |
| Founded                                                       | January 2012.                                                                                                                                                                                                                                                                                                                                                                                                              |
| UK Charity Registration No                                    | 1152599.                                                                                                                                                                                                                                                                                                                                                                                                                   |
| UK Company Registration No                                    | 08528635.                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Principal and Registered Office                               | Unit 2, Barton Business Park,<br>New Dover Road, Canterbury, CT1 3AA.                                                                                                                                                                                                                                                                                                                                                      |
| Charity Contact Details                                       | info@books2africa.org<br>+441227392239.                                                                                                                                                                                                                                                                                                                                                                                    |
| Bankers                                                       | Barclays Bank,<br>9, St George's St, Canterbury, CT1 2JX.                                                                                                                                                                                                                                                                                                                                                                  |
| Accountant and Independent Examiner                           | Tracey Pearcy FCCA, Levicks Accountants,<br>12 Dover Street, Canterbury, CT1 3HD.                                                                                                                                                                                                                                                                                                                                          |
| Insurance                                                     | Public Liability, Employers Liability, Products Liability and Building Insurance.                                                                                                                                                                                                                                                                                                                                          |
| Trustees                                                      | <ul style="list-style-type: none"><li>• Dr T Sango – Founding Trustee.</li><li>• Dr P Sango – Founding Trustee.</li><li>• Mr C Sango – Founding Trustee.</li><li>• Mr G Sango – Founding Trustee.</li><li>• Ms A Kieffer – Honorary Trustee.</li><li>• Ms A Nandan – Honorary Trustee.</li><li>• Mr P Ikeru – Honorary Trustee.</li><li>• Ms L Mpofu – Honorary Trustee.</li><li>• Ms S Bell – Honorary Trustee.</li></ul> |
| Team Members                                                  | <ul style="list-style-type: none"><li>• 7 paid staff and 70 plus volunteers</li></ul>                                                                                                                                                                                                                                                                                                                                      |
| Global Network                                                | <ul style="list-style-type: none"><li>• 95,853 total social media followers and newsletter subscribers.</li></ul>                                                                                                                                                                                                                                                                                                          |
| Registration with Government Agencies and Professional Bodies | <ul style="list-style-type: none"><li>• HMRC.</li><li>• The Charity Commission.</li><li>• Companies House.</li><li>• Fundraising Regulator.</li><li>• Pensions Regulator.</li><li>• Information Commissioner's Office.</li><li>• UN ECOSOC Consultative Status.</li></ul>                                                                                                                                                  |
| Website                                                       | www.books2africa.org                                                                                                                                                                                                                                                                                                                                                                                                       |

# Our Mission



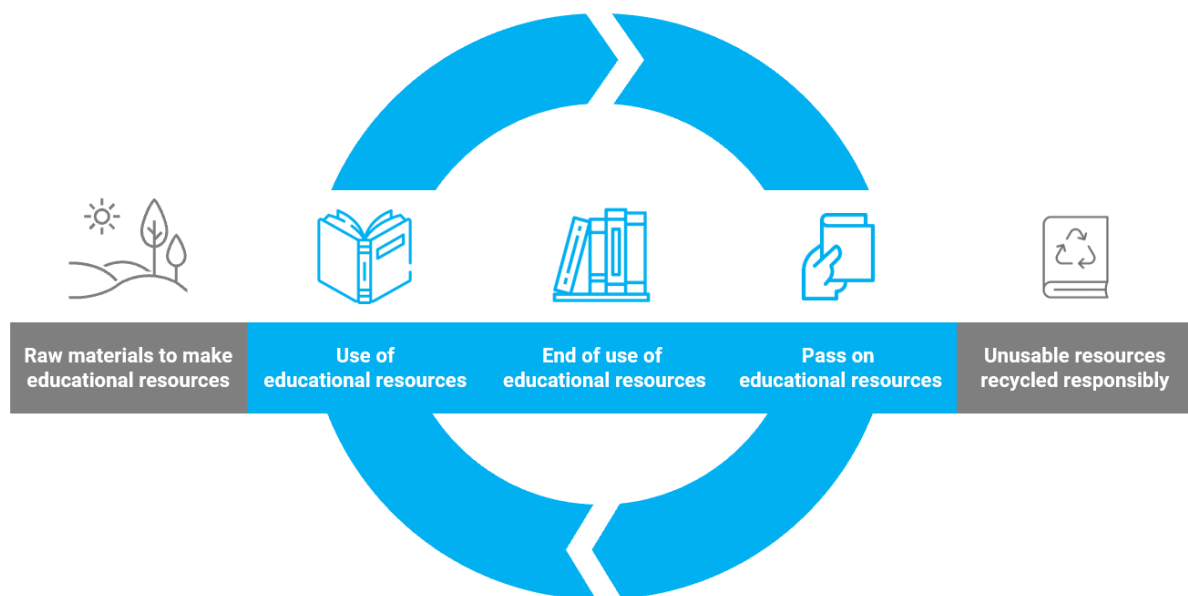
## Educating people, saving the planet

Books2Africa's mission is to promote a culture of 'readcycling' and improve the quality of education in Africa, through the collection, processing, shipping and distribution of quality books, computers and educational materials that equip individuals, institutions, and communities to acquire knowledge and achieve their full potential in a globalised world.



# Our Readcycling Model

At Books2Africa, our ‘readcycling’ model is designed to extend the life of educational materials by preventing perfectly usable materials such as books and computers from going to recycling/landfill sites. This is achieved by ensuring that individuals and organisations have a convenient alternative by using Books2Africa to send their educational materials to be re-used by individuals and institutions across Africa who lack adequate access to such materials. This approach is environmentally sustainable, cost-effective and improves the quality of education in underprivileged communities. Our model complements the UK government’s waste strategy of reducing how much waste ends up in recycling/landfill sites, as well as the UN’s Sustainable Development Goals 4 (Quality Education) and 12 (Responsible Consumption and Production).



## Why is readcycling better than recycling?

According to the UK Government’s Waste Strategy:

*“We use too much and are too ready to throw things away, and this waste causes damage if it is not managed properly. We can no longer ignore this” (p 15)*

*“Help our society move away from a ‘take, make, use and throw’ approach to resources and materials and instead waste less and reuse, recycle and repair more. We will leave behind our traditional linear economic model and create a more sustainable and efficient circular model from which the environment, the economy and society all benefit” (p 16).*

*“We will keep resources in use for as long as possible” (p 15)*

# Our Values

In an age where disinformation and fake news is prevalent, education is vital and Books2Africa's three core values reflect our commitment to the dissemination of knowledge that is factual, truthful, and representative of the diverse perspectives within the communities we serve in the UK and across the African continent. These values are reflected in our organisational culture and shared by our team members, sponsors, and partners.



## Universal Education

Books2Africa's definition of education is centred on a perspective of the world as a global community where different nations and civilisations can learn from one another to advance human development. Because every culture has something to teach us, sending Shakespeare's *Hamlet* to a reader in Africa, or promoting Achebe's *Things Fall Apart* to readers in the UK enables us to foster a more tolerant and informed global community where donors and beneficiaries are collaborators. As such, the books we provide are determined by the curiosity and requests of the communities we serve.

## Environmental and Financial Sustainability

Books2Africa accepts donations of both new and used books and educational resources from individuals and organisations, ensuring that readers have available options to readcycle instead of recycling or sending materials to landfill. With the consent of our donors, up to 20% of donated educational materials are sold via our UK Charity Shop, to fund the charity's overheads. This gives the charity a great degree of financial sustainability and ensures that 100% of donated funds from sponsors and partners are spent wholly on the shipping and distribution costs of donated materials to those in need across Africa.

## International Collaboration

Books2Africa was founded in 2012 by four Nigerian students whose international experience, vision, and passion for Africa's development inspired them to start collecting books at their universities. Today, the charity's operational model and strategic priorities continue to be shaped by African perspectives within a framework that enables international collaboration and mutual respect. The founding members continue to play active roles within the Board of Trustees, together with Honorary Trustees who are appointed according to their experience with the charity.

# Our Strategic Objectives



**Readcycle and distribute 1 million books and 1 thousand computers every year.**

Books2Africa's current strategic objective is to readcycle 1 million books (500,000 kg) and 1,000 computers (3,000 kg) within the UK and distribute them to individuals, institutions, and communities across Africa's 54 countries. We have established a robust logistical operation that enables donated educational materials to be tracked as they travel from our donors to our Processing Centre to be processed (catalogued or refurbished), before being shipped to Africa and distributed directly to individuals (via Distribution Centres) or indirectly by equipping libraries within academic institutions (schools, colleges, universities) and communities (community centres, hospitals, prisons etc).

## **Did you know?**

- At least 13 million books are thrown away and go to landfill in the UK every year according to conservative estimates by CODEP.
- According to UNESCO's and The World Bank's latest reports, 90% of children who attend school in Africa (202 million children) cannot read or write proficiently after finishing school in part because they lack books and educational resources.

# How We Work

## Collecting Donated Educational Materials

### Books we accept.

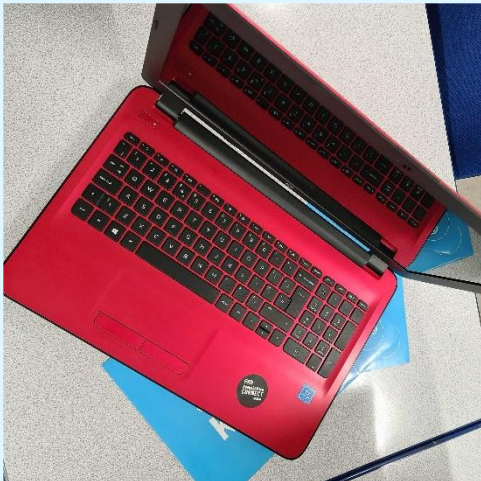
- New and used books.
- Written in English, French or any African language.
- Nursery, Primary, Secondary or University textbooks.
- Children's books and comics.
- Dictionaries, Encyclopaedias and Reference books.
- Novels, Hobbies and Leisure books.
- Bibles, Hymnals and Religious books.
- Unused notebooks and exercise books.
- Ex-library books, ex-charity shop books and remainders.

### Computers and Tech we accept.

- New and used computers.
- Laptops or Desktops.
- Windows, Mac, or Linux OS.
- Flat screen Monitors and Digital Projectors.
- Smartphones and Tablets (iOS, Android, E-readers).
- Game consoles and accessories.
- Cameras.

### How to donate educational materials.

- Items need to be packaged into cardboard boxes weighing no more than 20kg per box.
- Head to our website to arrange a collection or schedule a drop-off appointment at a Books2Africa drop-off point near you.
- Write your unique booking reference number on your boxes before collection or dropping off to enable us track and keep you informed on the destination and beneficiary of your items via your Impact Dashboard.
- Partners such as schools, colleges and universities can organise a Book Drive to collect educational materials and raise funds to support Books2Africa annually.



## Processing Donated Educational Materials

### UK Processing Centre.

- Located in Canterbury, Kent, where the charity was founded.
- Workspaces, meeting room, kitchen, washroom and warehouses with total storage capacity of 500,000 books.
- Team members who process donated items on-site include 7 paid staff and more than 70 ad hoc volunteers.
- Electric forklift, manual pallet trucks and trolleys available to minimise manual handling and facilitate loading and offloading.
- Workspaces equipped with ergonomic chairs, monitor arms, barcode scanners, and other tools for cataloguing and refurbishing.
- Charity Shop workspace equipped with tools and shelves for listing, storing, and fulfilling orders.

### How we process books.

- Each donated book is scanned and catalogued at our Processing Centre to create a record of all donated books using our proprietary software called Books2Africa Curiosity. 80% of donated books are allocated to one of several subject categories and palletised together with similar books from other donors ready for shipping to individuals, institutions, and communities in Africa. The remaining 20% consists of books that are sold via our Charity Shop to fund our overheads and a small minority of unusable and damaged books which are recycled responsibly via Biffa.

### How we process computers and tech.

- We are a Microsoft Third Party Refurbisher (TPR), and our Tech Team checks and refurbishes donated technology in line with Microsoft's standards, ensuring all data on devices are securely wiped. We wipe donors' personal data from donated devices using BitRaser – a secure drive wiping software tested and approved by the NIST which also generates 100% tamper-proof digitally signed certificates that ensure compliance with various national & international data protection regulations including GDPR. Each computer is then installed with a fresh copy of Windows 10 before they are ready to be shipped to beneficiaries across Africa.



## Shipping and Distributing Donated Educational Materials

### Who can receive donated books and computers.

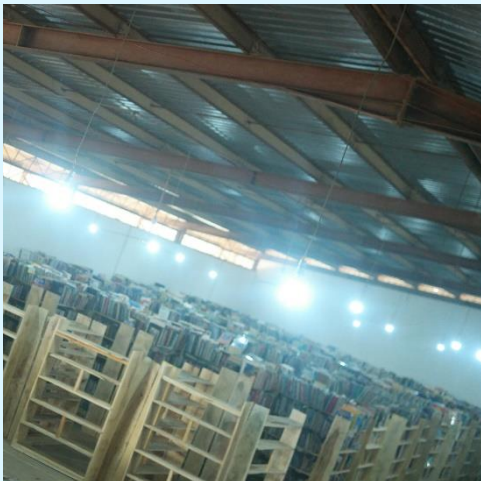
- Individuals, institutions, and communities who require books and computers for educational purposes can apply on our website to request for a shipment from our UK Processing Centre or via one of our Africa Distribution Centres.
- Beneficiaries must be based in an African country and must make educational resources accessible to beneficiaries and not sell them.
- All applications are checked and verified by our Education Team and approved beneficiaries are required to raise funds towards the cost of shipping, clearing, and distributing their educational materials.

### Types of shipments.

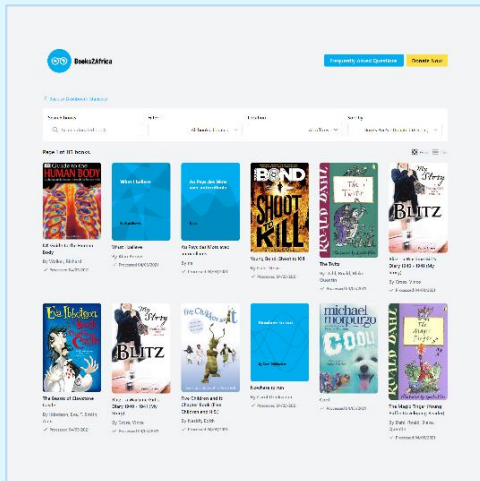
- Digital Study Kit - A parcel box containing a refurbished computer, a solar reading light and online access to digital books via Perlego.
- Pallet - A giant box measuring 100 x 120 x 120cm and weighing 500kg, containing an average of 1,000 books - enough to fill 4 shelves and equip 1 classroom library.
- 20ft Container - A shipping container measuring 20ft x 8ft and weighing 10,000kg, containing an average of 20,000 books – enough to fill 80 shelves and equip 5 libraries.
- 40ft Container - A shipping container measuring 40ft x 8ft and weighing 20,000kg, containing an average of 40,000 books – enough to fill 160 shelves and equip 10 libraries.

### Modes of distribution.

- Equipping Institutions and Communities via Libraries: Projects who receive educational materials from our UK or Africa Centres need to house them in a library where they can be accessed by beneficiaries on an ongoing basis.
- Equipping Individuals via Distribution Centres: Individuals who only need a handful of books can gain access to educational materials at our Africa Distribution Centres as Books2Africa Book Club members or contribute a distribution fee to acquire ownership of the materials they need.



## Impact of Donated Educational Materials



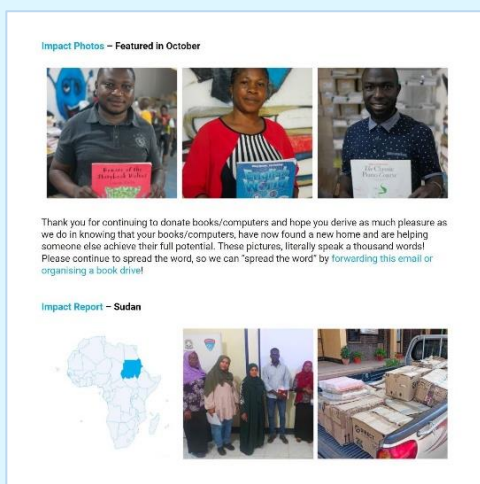
## Impact Dashboard.

- Book donors have access to a personal impact dashboard where they can track the impact of their donated educational resources in real-time. Thanks to our proprietary software called Books2Africa Curiosity, donors can view a detailed record of all the books they've donated, their status and location, the beneficiaries of each book and any impact photos uploaded by the recipient of the book.



## Impact Photos, Videos, Case Studies and Reports.

- Beneficiaries who receive books and computers from Books2Africa are required to send us impact photos and impact videos to be shared with our donors and supporters. Selected beneficiaries are also interviewed, and their stories published on our blog. Furthermore, institutional and community libraries are also required to submit an impact report within three months after receiving their educational resources which consist of a detailed survey about usage and relevance of materials received. These impact reports are published on our website.



## Impact Newsletter.

- Our impact newsletter is sent electronically to supporters every month with an update on the progress of the charity including featured impact photos, videos, stories, and reports, as well as any news from the team. Furthermore, every three months the newsletter features a Quarterly Report on our Key Performance Indicators with charts and graphs showing the charity's performance. This is made possible due to Books2Africa's KPI Dashboard that tracks departmental performance in real-time and provides the charity's management team with vital data that informs decision making.

## How Our Work is Funded

### Funding the collection of donated materials.

- The cost of transporting donated educational materials from the addresses of donors across the UK to our UK processing centre is funded by a collection fee and a drop-off fee contributed by donors. The collection fee covers the cost of sending a courier to collect boxes of donated items from donors' addresses and the reduced drop-off fee is required from donors who wish to drop-off their boxes at a Books2Africa drop-off point to cover the cost of transporting their consolidated items from the drop-off point to our UK processing centre.

### Funding the charity's overheads.

- The overhead costs of the charity (e.g., rent, business rates, utility bills, insurance, equipment costs and marketing) are funded by selling up to 20% of donated items via our charity shop with the consent of donors. Our proprietary software enables us identify items which can be listed for sale on our charity shop on eBay and Amazon, and others are sold to wholesale book buyers who purchase items in bulk at a reduced price. Through a free bookmark included with every purchase, all buyers are encouraged to donate their books back to the charity after use.

### Funding the processing and shipping costs.

- Individuals, institutions, and communities who are approved to receive educational materials are required to raise funds to cover the processing and shipping costs of their materials, as well as any destination charges such as customs clearance and haulage. However, most of these approved beneficiaries are unable to raise funds to cover these costs and Books2Africa must rely on the support of generous sponsors. Every year, Books2Africa's 1 Million Books Fund aims to raise £200,000 from individual sponsors who give monthly as well as organisational sponsors who give grants to cover the cost of shipping and distributing 1 million books and 1 thousand computers to Africa.





**Impact photo: Frank Annor-Dompreh Literacy Project, Ghana.**  
<https://books2africa.org/frank-annor-dompreh-literacy-project-2021/>

# Trustees' Annual Report 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended **31 December 2022**.

## Directors' Report.

We are pleased to round up the year 2022, with resilience being the keyword.

Charities in the UK continue to struggle in the post-pandemic era, with the Charities Aid Foundation's (CAF) [report](#) finding that financial donations throughout the year 2022 remain similar to 2021 and lower than pre-pandemic levels. Furthermore, the report also says that volunteering and sponsorships have still not recovered to pre-2020 levels, which CAF said suggests "a worrying and permanent change in charitable activity". Despite these challenges, we continued pushing ahead with our mission at Books2Africa to promote a culture of 'readcycling' and improve the quality of education in Africa.

Overall, we witnessed a slight decline across all Key Performance Indicators (KPIs) as well as in our turnover which declined for the first time in the organisation's history by 23%, from £421,974 in 2021 to £322,614 in 2022.

Donated funds (including Gift Aid) constituted 19% of our income (compared to 20% in the previous year), with the remaining 81% of Books2Africa's income generated from charitable activities and services (collection fee contributions, charity shop sales and international shipping fee contributions).

Thanks to collection fee contributions, the charity collected 405,000 donated books (compared to 569,000 in the previous year) from across the UK, saving 202 tonnes (compared to 285 in the previous year) from going to recycling and landfill sites in 2022. Our goal is to achieve the collection and readcycling of 1.2 million books per year in the UK by 2025.

The charity sold 6% of donated books (24,218 books compared to 32,416 books in the previous year) via our charity shop's online retail and wholesale channels to raise funds for overheads. Our goal is to achieve the selling of 20% of donated books by 2025 to make funding the charity's overheads and growth more financially sustainable. Until then, Books2Africa continues to rely on Directors' interest free loans to fund its growth and expansion, especially in expanding operational capacity and innovation to cope with increased demand for its charitable services. As costs continue to rise in the UK, the charity must explore ways of reducing its processing costs going forward.

Finally, the charity shipped 437,078 processed donated books (compared to 643,641 in the previous year) to beneficiaries in Africa who raised funds towards their shipping, clearing and distribution fees, as well as shipments sponsored by financial donations to the charity's 1 Million Books Fund. Our goal remains to process and ship 1 million books a year to beneficiaries across Africa by 2025.

At the end of 2022, the charity has shipped an all-time total of 2,740,139 books as well as 155 computers to individuals, institutions, and communities across 23 African countries. We are proud of these achievements and are filled with gratitude seeing the impact photos and reports published on our website from individuals and projects who receive books and computers across Africa.

This amazing work will not be possible without the financial, material, physical and moral support of our donors, team members, sponsors and partners. Thank you for joining us on this mission. Our strategic objective remains to ship 1 million books and 1,000 computers every year, saving 500 tonnes from recycling and landfill sites in the UK and improving the quality of education for individuals, institutions, and communities across Africa. Our 1 Million Books Fund is our war chest to achieve this objective and we continue to appeal for donations to raise £200,000 yearly that funds the cost of processing and shipping 25 forty-foot containers, each carrying vital books and educational resources that impart knowledge, change lives and transform communities.

### **Financial review.**

The Balance Sheet totals a deficit of £87,486. The stock held has the estimated value of £50,000. The stock and anticipated loans from trustees are considered sufficient funds for the charity continuing its activities.

### **Plans for future periods.**

In line with our 5-year plan (2020 – 2025), next year, we'll continue with efforts in building our 1 Million Books Fund to reach the £200,000 a year target and signing up individual monthly donors and container sponsors through enhancing donor engagement and stewardship strategies. We'll also work to establish drop-off points across the UK to increase the number of books donated to the charity, as well as explore ways to reduce processing costs by optimising expenses and expanding our International Volunteer Programme. We'll also continue to refine our distribution strategy in collaboration with our Distribution Centres in Africa to improve delivery to beneficiaries and impact reporting through the improvement of Books2Africa Curiosity (our online distribution channel) and the harmonisation of our Impact Reporting Guidelines.

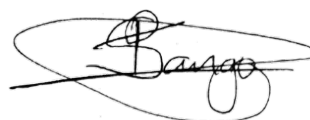
### **Small company provisions.**

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies' exemption.

**The trustee's annual report was approved on 31 October 2023 and signed on behalf of the board of trustees by:**



**Dr Tonson Sango**  
Director of Operations



**Dr Precious Sango**  
Director of Education

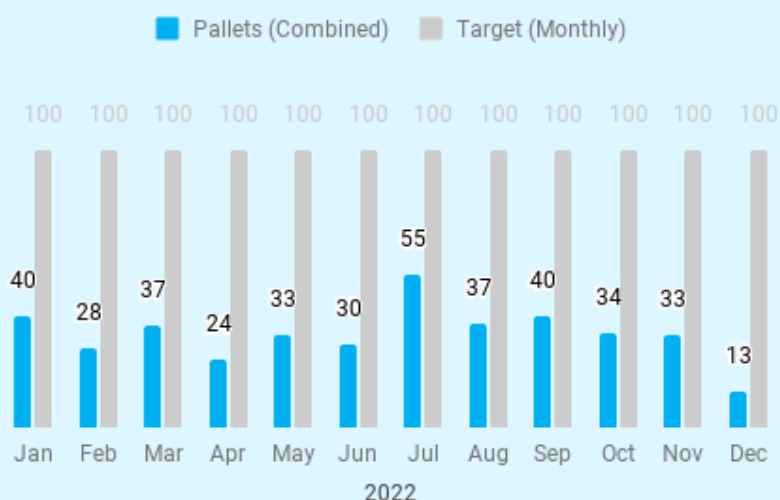
# Key Performance Indicators 2022

1.

## Books collected and saved from recycling/landfill sites in the UK.

This KPI measures how many books individuals and organisations donated to Books2Africa during the year as opposed to sending them to recycling/landfill sites in the UK. A pallet equals 1,000 books and 500kg.

|            |         |               |         |               |           |
|------------|---------|---------------|---------|---------------|-----------|
| Year Total | 405,000 | Previous Year | 568,000 | Yearly Target | 1,200,000 |
|------------|---------|---------------|---------|---------------|-----------|

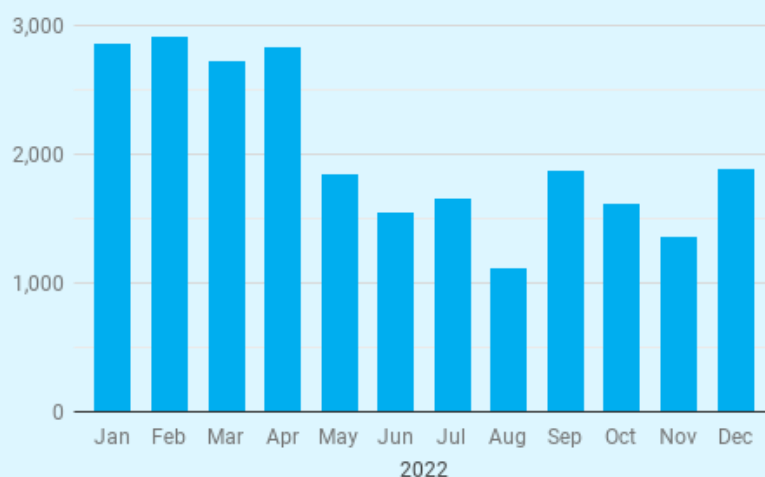


2.

## Books sold via our Charity Shop to fund the charity's overheads.

This KPI measures how many books were sold via our Charity Shop in the UK to raise money to fund the charity's overhead costs – rent, rates, bills, marketing, etc.

|            |        |               |        |               |         |
|------------|--------|---------------|--------|---------------|---------|
| Year Total | 24,218 | Previous Year | 34,416 | Yearly Target | 200,000 |
|------------|--------|---------------|--------|---------------|---------|

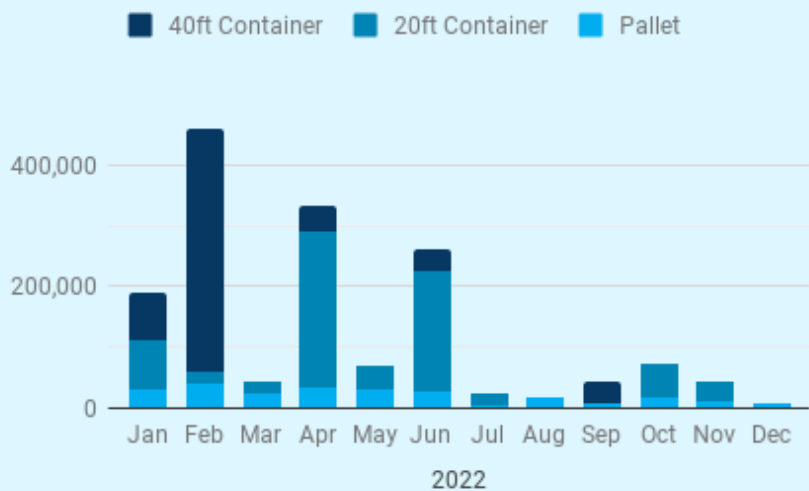


### 3.

#### Books requested by individuals, institutions, and communities across Africa.

This KPI measures how many books were requested by individuals and organisations in Africa via our online request form.

|            |           |               |           |               |           |
|------------|-----------|---------------|-----------|---------------|-----------|
| Year Total | 1,562,300 | Previous Year | 2,271,632 | Yearly Target | 1,000,000 |
|------------|-----------|---------------|-----------|---------------|-----------|

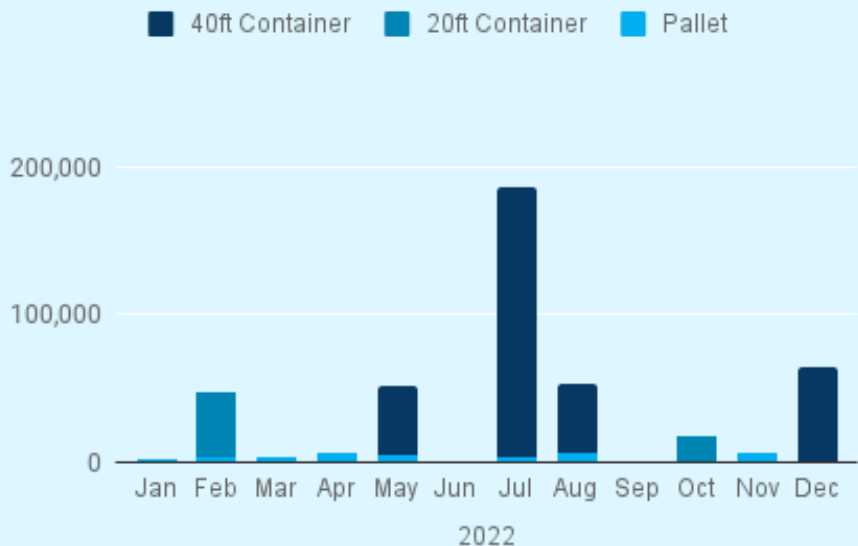


### 4.

#### Books shipped to individuals, institutions, and communities across Africa.

This KPI measures how many books were shipped from the UK to Africa, directly to beneficiaries, and indirectly via Books2Africa Distribution Centres.

|            |         |               |         |               |           |
|------------|---------|---------------|---------|---------------|-----------|
| Year Total | 437,078 | Previous Year | 643,641 | Yearly Target | 1,000,000 |
|------------|---------|---------------|---------|---------------|-----------|

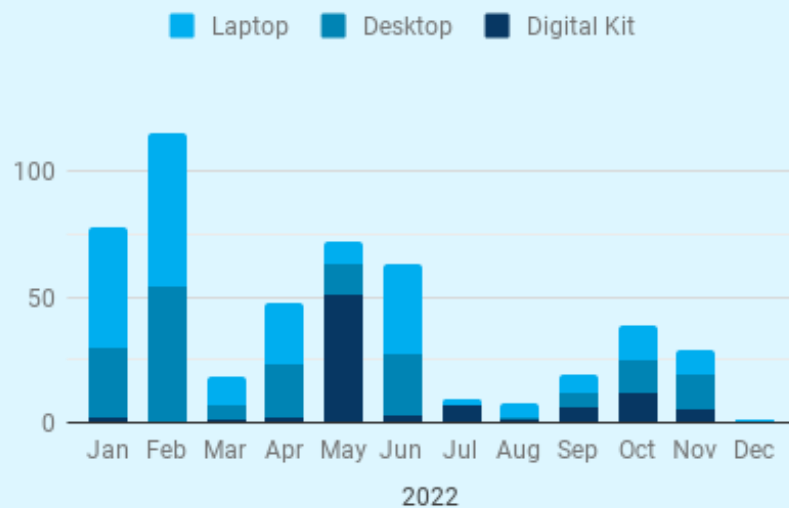


5.

**Computers requested by individuals, institutions, and communities across Africa.**

This KPI measures how many laptops, desktops and digital study kits were requested by individuals and organisations in Africa via our online request form.

|            |     |               |       |               |       |
|------------|-----|---------------|-------|---------------|-------|
| Year Total | 499 | Previous Year | 3,545 | Yearly Target | 1,000 |
|------------|-----|---------------|-------|---------------|-------|

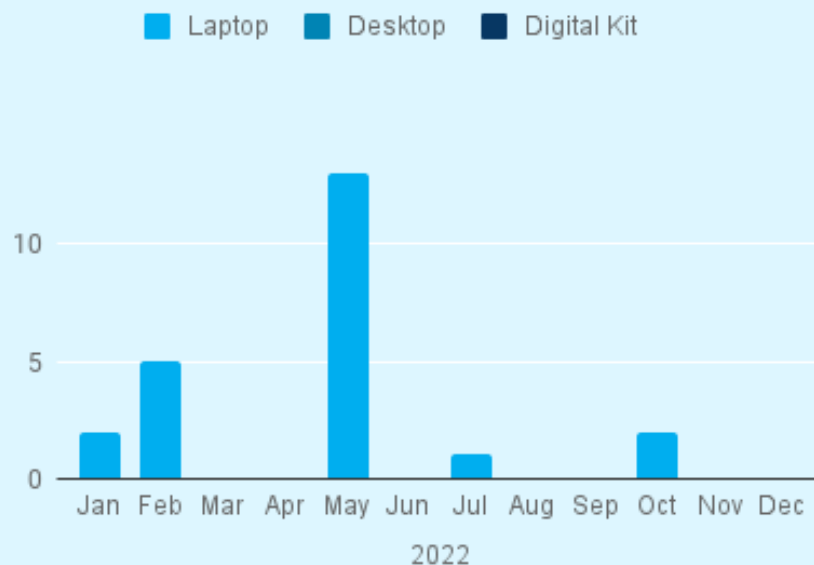


6.

**Computers shipped to individuals, institutions, and communities across Africa.**

This KPI measures how many laptops, desktops and digital study kits were shipped from the UK to Africa, directly to beneficiaries and indirectly via Books2Africa Distribution Centres.

|            |    |               |     |               |       |
|------------|----|---------------|-----|---------------|-------|
| Year Total | 31 | Previous Year | 111 | Yearly Target | 1,000 |
|------------|----|---------------|-----|---------------|-------|



## Countries in Africa with Books2Africa beneficiaries.

This KPI measures the number of countries in Africa with beneficiaries that have received books or computers from Books2Africa.

|                |    |                |    |
|----------------|----|----------------|----|
| Year End Total | 23 | Overall Target | 54 |
|----------------|----|----------------|----|



# Impact Summary 2022

2012 – 2022

|                                                                                                             |                                                                                                      |                                                                                                                |
|-------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
|                            |                     |                             |
| Books collected, readcycled in the UK and delivered to individuals, institutions, and communities in Africa | Computers readcycled in the UK and delivered to individuals, institutions, and communities in Africa | Tonnage of educational materials readcycled and prevented from going to recycling and landfill sites in the UK |
| 2,740,139                                                                                                   | 155                                                                                                  | 1,370,845 kg                                                                                                   |

## Notes:

Our computer refurbishing programme was launched in October 2020.  
An average weight of 500kg per 1,000 books and 5kg per computer is used to work out the tonnage of readcycled materials.

# Featured Impact Report 2022



## Masicorp, South Africa

“The books we received have greatly increased the number of books we're able to lend to children at the school. The staff also have access to borrowing books to use in their classrooms.”

|                                    |                                    |                                       |                                  |                                               |
|------------------------------------|------------------------------------|---------------------------------------|----------------------------------|-----------------------------------------------|
| Books<br>Delivered<br><b>1,000</b> | Computers<br>Delivered<br><b>0</b> | Student<br>population<br><b>1,000</b> | Staff<br>Population<br><b>50</b> | Community<br>Impacted<br><b>Masiphumelele</b> |
|------------------------------------|------------------------------------|---------------------------------------|----------------------------------|-----------------------------------------------|

- Shipment sponsored by Geoff Johnson.
- Shipment delivered 31 May 2021.
- Impact report published 22 February 2022
- Read the full report at <https://books2africa.org/masicorp-south-africa/>

# Independent Examiners Report 2022

I report to the trustees on my examination of the financial statements of Books to Africa International ('the charity') for the year ended 31 December 2021.

## Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 the Institute of Chartered Accountants in England and Wales (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:

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



**Tracey Pearcy FCCA**

Levicks Chartered Accountants, 12 Dover Street, Canterbury, Kent, CT1 3HD.

**31 October 2023**

# Statement of Financial Activities 2022

## INCOME AND EXPENDITURE ACCOUNT

| Year Ended 31 December 2021                               | Note | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|-----------------------------------------------------------|------|-------------------------|-----------------------|--------------------------|--------------------------|
| <b>Income and Endowments</b>                              |      |                         |                       |                          |                          |
| Donations and legacies                                    | 5    | 68,803                  | -                     | 68,803                   | 75,599                   |
| Charitable activities                                     | 6    | 245,616                 | -                     | 245,616                  | 336,866                  |
| Investment income                                         | 7    | 104                     | -                     | 104                      | 2                        |
| Other income                                              | 8    | 8,091                   | -                     | 8,091                    | 9,507                    |
| <b>Total Income</b>                                       |      | <b>322,614</b>          |                       | <b>322,614</b>           | <b>421,974</b>           |
| <b>Expenditure</b>                                        |      |                         |                       |                          |                          |
| Expenditure on charitable activities                      | 9,10 | 386,838                 | -                     | 386,838                  | 445,511                  |
| <b>Total Expenditure</b>                                  |      | <b>(386,838)</b>        |                       | <b>(386,838)</b>         | <b>(445,511)</b>         |
| <b>Net (expenditure)/income and net movement in funds</b> |      | <b>(64,224)</b>         | -                     | <b>(64,224)</b>          | <b>(23,537)</b>          |
| <b>Reconciliation of Funds</b>                            |      |                         |                       |                          |                          |
| Total funds brought forward                               |      | (23,262)                | -                     | (23,262)                 | 275                      |
| <b>Total Funds carried forward</b>                        |      | <b>(87,486)</b>         | -                     | <b>(87,486)</b>          | <b>(23,262)</b>          |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 28 to 35 form part of these financial statements.

# Statement of Financial Position 2022

## BALANCE SHEET

| 31 December 2021                                               | Note | 2022    |          | 2021   |          |
|----------------------------------------------------------------|------|---------|----------|--------|----------|
|                                                                |      | £       | £        | £      | £        |
| <b>FIXED ASSETS</b>                                            |      |         |          |        |          |
| Tangible fixed assets                                          | 15   |         | 17,149   |        | 8,674    |
| <b>CURRENT ASSETS</b>                                          |      |         |          |        |          |
| Stocks                                                         | 16   | 50,000  |          | 48,000 |          |
| Debtors                                                        | 17   | 6,542   |          | 5,253  |          |
| Cash at bank and in hand                                       |      | 116     |          | 3,045  |          |
|                                                                |      | 56,658  |          | 56,298 |          |
| <b>CREDITORS: amounts falling due within one year</b>          | 18   | 125,317 |          | 56,658 |          |
| <b>NET CURRENT ASSETS</b>                                      |      |         | (68,659) |        | 4,213    |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                   |      |         | (51,510) |        | 12,887   |
| <b>CREDITORS: amounts falling due after more than one year</b> | 19   |         | 35,976   |        | 36,149   |
| <b>NET LIABILITIES</b>                                         |      |         | (87,486) |        | (23,262) |
| <b>FUNDS OF THE CHARITY</b>                                    |      |         |          |        |          |
| Restricted funds                                               |      |         | -        |        | -        |
| Unrestricted                                                   |      |         | (87,486) |        | (23,262) |
| <b>Total Charity Funds</b>                                     | 22   |         | (87,486) |        | (23,262) |

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

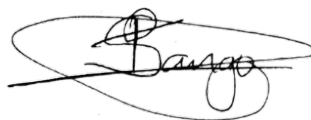
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on **31 October 2023** and are signed on behalf of the board by:



Dr Tonson Sango  
Director of Operations



Dr Precious Sango  
Director of Education

The notes on pages 28 to 35 form part of these financial statements.

# Notes To The Financial Statements 2022

## 1. General information

The charity is a private company limited by guarantee, incorporated and registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 2, Barton Business Park, New Dover Road, Canterbury, Kent, CT1 3AA.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

## 3. Accounting policies

### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value in accordance with FRS 102.

### Going concern

There are no material uncertainties about the charity's ability to continue.

### Income tax

The taxation expense recognised in the Statement of Financial Activities represents the aggregate amount of current and deferred tax recognised in the reporting period.

Current tax is recognised on taxable income or expenditure for the current and past periods. Current tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

## **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

## **Intangible assets**

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses. Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

## **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

|                   |   |                    |
|-------------------|---|--------------------|
| Goodwill          | - | 100% straight line |
| Social Media Hits | - | 100% straight line |

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

## **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

## **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                     |   |                      |
|---------------------|---|----------------------|
| Motor Vehicles      | - | 25% reducing balance |
| Computer Equipment  | - | 25% reducing balance |
| Furniture Equipment | - | 25% reducing balance |

## **Impairment of fixed assets**

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

## **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

## **Finance leases and hire purchase contracts**

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

## **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

## Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

## 4. Limited by guarantee

Books To Africa International is a company limited by guarantee and accordingly does not have a share capital.

Each member of the company undertakes to contribute such amounts as may be required not exceeding £1 to the assets of the charitable company in the event of it's being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## 5. Donations and Legacies

|                   | Unrestricted Funds<br>£ | Total Funds<br>2022<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2021<br>£ |
|-------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| <b>DONATIONS</b>  |                         |                          |                         |                          |
| Single Donations  | 56,453                  | 56,453                   | 29,380                  | 29,380                   |
| <b>GRANTS</b>     |                         |                          |                         |                          |
| Grants receivable | 12,350                  | 12,350                   | 46,219                  | 46,219                   |
|                   | <b>68,803</b>           | <b>68,803</b>            | 75,599                  | 75,599                   |

## 6. Charitable activities

|                        | Unrestricted Funds<br>£ | Total Funds<br>2022<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2021<br>£ |
|------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| Book Sales             | 150,692                 | 150,692                  | 165,625                 | 165,625                  |
| International shipping | 35,936                  | 35,936                   | 59,803                  | 59,803                   |
| Collections            | 58,988                  | 58,988                   | 111,438                 | 111,438                  |
|                        | <b>245,616</b>          | <b>245,616</b>           | 336,866                 | 336,866                  |

## 7. Other income

|                          | Unrestricted Funds<br>£ | Total Funds<br>2022<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2021<br>£ |
|--------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| Bank interest receivable | 104                     | 104                      | 2                       | 2                        |

## 8. Other income

|                 | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|-----------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Gift Aid Income | 8,091                      | 8,091                    | 9,507                      | 9,507                    |

## 9. Expenditure on charitable activities by fund type

|                     | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|---------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Charitable Activity | 345,758                    | 345,758                  | 406,435                    | 406,435                  |
| Support costs       | 41,080                     | 41,080                   | 39,076                     | 39,076                   |
|                     | <b>386,838</b>             | <b>386,838</b>           | <b>445,511</b>             | <b>445,511</b>           |

## 10. Expenditure on charitable activities by activity type

|                     | Activities<br>undertaken<br>directly<br>£ | Support<br>Costs<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|---------------------|-------------------------------------------|-----------------------|--------------------------|--------------------------|
| Charitable Activity | 345,758                                   | -                     | 345,758                  | 406,435                  |
| Governance costs    | -                                         | 41,080                | 41,080                   | 39,076                   |
|                     | <b>345,758</b>                            | <b>41,080</b>         | <b>386,838</b>           | <b>445,511</b>           |

## 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

|                                       | 2022<br>£ | 2021<br>£ |
|---------------------------------------|-----------|-----------|
| Depreciation of tangible fixed assets | 5,738     | 2,890     |

## 12. Independent examination fees

|                                                                                                      | 2022<br>£ | 2021<br>£ |
|------------------------------------------------------------------------------------------------------|-----------|-----------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | 2,500     | 1,500     |

## 13. Trustee remuneration and expenses

One or more trustees has been paid remuneration or received other benefits from employment with the charity.

The founding trustee Dr T Sango is still in employment with the charity and the employment contract is in agreement with the Memorandum & Articles. Dr T Sango is still Chair of the Board of Trustees but has lost his voting rights, except when a deciding vote is needed.

The charity received and repaid £3,500 from T Sango during the year (£2021- Nil).

Dr P Sango had lent the charity £62,740 during the year and £7,500 has been repaid by the year end leaving the balance due to the trustee £83,240 (2021 - £28,000). The loan is repayable on demand and is at 0% interest rate.

#### 14. Intangible assets

|                                        | Goodwill<br>£ | Development<br>costs<br>£ | Total<br>£ |
|----------------------------------------|---------------|---------------------------|------------|
| <b>Cost</b>                            |               |                           |            |
| At 1 January 2022 and 31 December 2022 | 16,315        | 306                       | 16,621     |
| <b>Amortisation</b>                    |               |                           |            |
| At 1 January 2022 and 31 December 2022 | 16,315        | 306                       | 16,621     |
| <b>Carrying amount</b>                 |               |                           |            |
| At 31 December 2022                    | -             | -                         | -          |
| At 31 December 2021                    | -             | -                         | -          |

#### 15. Tangible fixed assets

|                            | Motor<br>vehicles<br>£ | Equipment<br>£ | Furniture<br>Equipment<br>£ | Total<br>£    |
|----------------------------|------------------------|----------------|-----------------------------|---------------|
| <b>Cost</b>                |                        |                |                             |               |
| At 1 January 2022          | 20,097                 | 1,491          | 6,180                       | 27,768        |
| Additions                  | -                      | -              | 14,213                      | 14,213        |
| <b>At 31 December 2022</b> | <b>20,097</b>          | <b>1,491</b>   | <b>20,393</b>               | <b>41,981</b> |
| <b>Depreciation</b>        |                        |                |                             |               |
| At 1 January 2022          | 13,738                 | 1,159          | 4,197                       | 19,094        |
| Charge for the year        | 1,590                  | 83             | 4,065                       | 5,738         |
| <b>At 31 December 2022</b> | <b>15,328</b>          | <b>1,242</b>   | <b>8,262</b>                | <b>24,832</b> |
| <b>Carrying amount</b>     |                        |                |                             |               |
| At 31 December 2022        | 4,769                  | 249            | 12,131                      | 17,149        |
| At 31 December 2021        | 6,359                  | 332            | 1,983                       | 8,674         |

#### 16. Stocks

|                               | 2022<br>£ | 2021<br>£ |
|-------------------------------|-----------|-----------|
| Raw materials and consumables | 50,000    | 48,000    |

The value of stock at the year end is £50,000. This represents 500,000 books which have been sorted, cleaned and boxed ready for shipping. The estimated market value of the stock to replace would cost at least £500,000. Therefore, it would cost the charity £500,000 to replace this stock.

## 17. Debtors

|               | 2022<br>£ | 2021<br>£ |
|---------------|-----------|-----------|
| Other debtors | 6,542     | 5,253     |
|               | 6,542     | 5,253     |

## 18. Creditors: amounts falling due within one year

|                                 | 2022<br>£ | 2021<br>£ |
|---------------------------------|-----------|-----------|
| Bank loans and overdrafts       | 10,656    | 8,826     |
| Accruals and deferred income    | 2,175     | 1,000     |
| Social security and other taxes | 27,079    | 14,259    |
| Director loan accounts          | 83,240    | 28,000    |
| Other creditors                 | 2,167     | -         |
|                                 | 125,317   | 52,085    |

## 19. Creditors: amounts falling due after more than one year

|                                                              | 2022<br>£ | 2021<br>£ |
|--------------------------------------------------------------|-----------|-----------|
| Bank loans and overdrafts                                    | 21,210    | 30,550    |
| Obligations under finance leases and hire purchase contracts | 14,766    | 5,599     |
|                                                              | 35,976    | 36,149    |

## 20. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

|                                              | 2022<br>£ | 2021<br>£ |
|----------------------------------------------|-----------|-----------|
| Not later than 1 year                        | -         | 5,419     |
| Later than 1 year and not later than 5 years | 14,766    | 180       |
|                                              | 14,766    | 5,599     |

## 21. Pensions and other post-retirement benefits

### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,855 (2021: £7,309).

## 22. Analysis of charitable funds

### Unrestricted funds

|               | At<br>1 January<br>2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At 31<br>December<br>2022<br>£ |
|---------------|------------------------------|-------------|------------------|----------------|--------------------------------|
| General funds | (23,262)                     | 322,614     | (386,838)        | -              | (87,486)                       |
|               | At<br>1 January<br>2021<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At 31<br>December<br>2021<br>£ |
| General funds | 41,915                       | 421,974     | (445,511)        | (41,640)       | (23,262)                       |

## 23. Analysis of net assets between funds

|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets         | 17,149                     | -                        | 17,149                   |
| Current assets                | 56,658                     | -                        | 56,658                   |
| Creditors less than 1 year    | (125,317)                  | -                        | (125,317)                |
| Creditors greater than 1 year | (35,976)                   | -                        | (35,976)                 |
| <b>Net assets</b>             | <b>(87,486)</b>            | <b>-</b>                 | <b>(87,486)</b>          |
|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
| Tangible fixed assets         | 8,674                      | -                        | 8,674                    |
| Current assets                | 56,298                     | 41,640                   | 97,938                   |
| Creditors less than 1 year    | (85,925)                   | -                        | (85,925)                 |
| Creditors greater than 1 year | (43,949)                   | -                        | (43,949)                 |
| <b>Net assets</b>             | <b>(64,902)</b>            | <b>41,640</b>            | <b>(23,262)</b>          |

The overdrawn restricted fund has arisen due to expenditure in excess of the income received. In order to offset the excess expenditure, money from the general unrestricted fund has been used to make up the deficit.

## 24. Donated goods and volunteers

The charity receives most of its stock through books donated from organisations within the UK. The value has been placed at 10p per book as this reflects the work involved of preparing the books ready for shipping to Africa.

Volunteers also offer their labour free of charge as and when they are needed and available.

## 25. Related parties

There were no related parties' transactions in the year.



For more information, contact us via:

[www.books2africa.org](http://www.books2africa.org)  
[info@books2africa.org](mailto:info@books2africa.org)  
+441227392239

**BOOKS TO AFRICA INTERNATIONAL**

England & Wales - Charity number 1152599

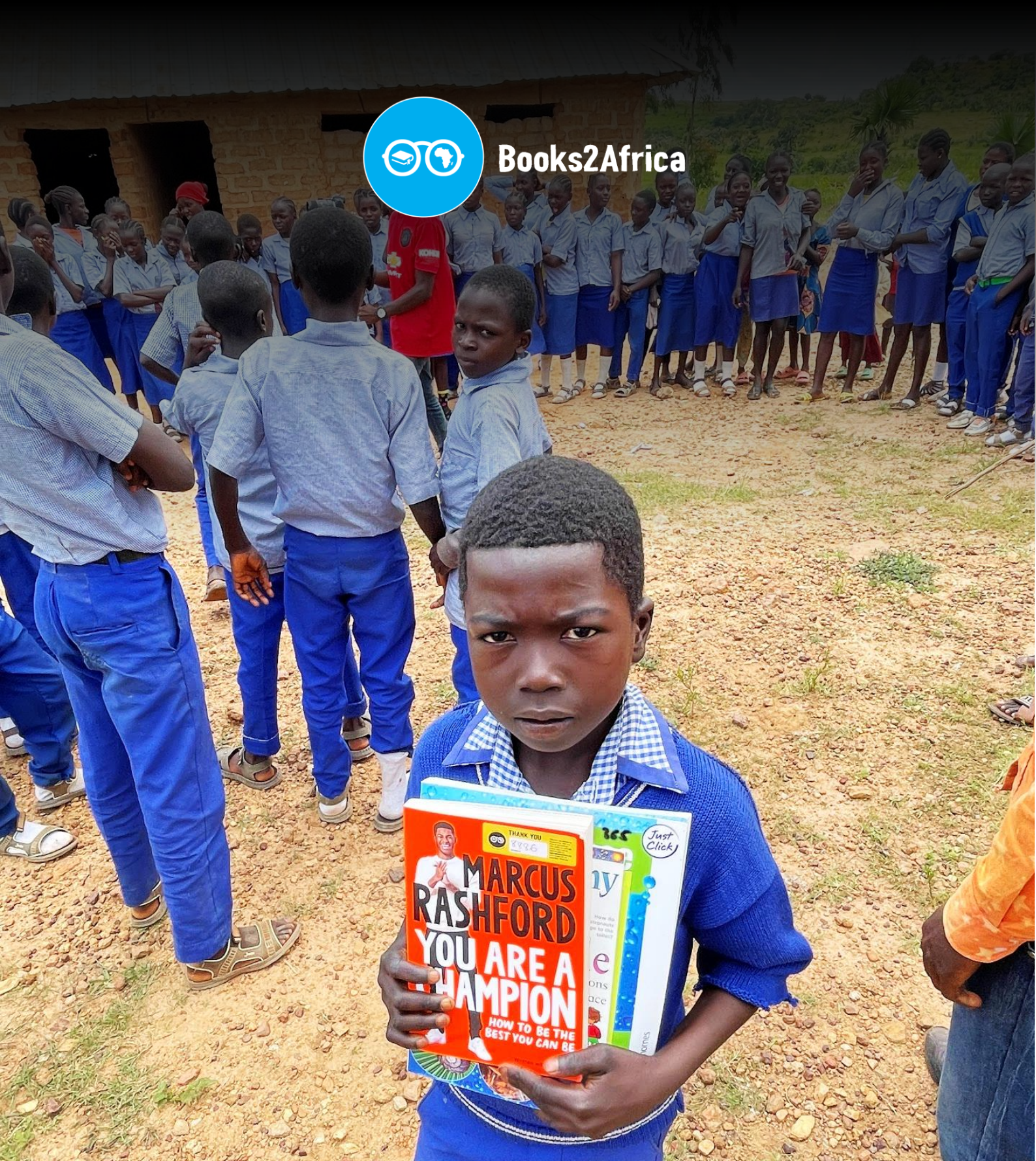
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# Accounts

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**Books2Africa**



# **Trustees' Annual Report and Financial Statements 2021**

**Books2Africa**

**Trustees' Annual Report  
And Financial Statements  
2021**



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[www.books2africa.org](http://www.books2africa.org)

*To those who  
read, learn, and pass on knowledge.*

*To our donors, beneficiaries, team members, sponsors, and partners,  
this work would be impossible without your support.*

*And to you, for taking an interest in our work,  
we hope you make it yours too.*

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# Organisation Profile

|                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Charity Registered Name</b>                                       | Books To Africa International.                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Registered Trademark</b>                                          | Books2Africa.                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Founded</b>                                                       | January 2012.                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>UK Charity Registration No</b>                                    | 1152599.                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>UK Company Registration No</b>                                    | 08528635.                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Principal and Registered Office</b>                               | Unit 2, Barton Business Park,<br>New Dover Road, Canterbury, CT1 3AA.                                                                                                                                                                                                                                                                                                                                                               |
| <b>Charity Contact Details</b>                                       | info@books2africa.org<br>+441227392239.                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Bankers</b>                                                       | Barclays Bank,<br>9, St George's St, Canterbury, CT1 2JX.                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Accountant and Independent Examiner</b>                           | Tracey Pearcy FCCA, Levicks Accountants,<br>12 Dover Street, Canterbury, CT1 3HD.                                                                                                                                                                                                                                                                                                                                                   |
| <b>Insurance</b>                                                     | Public Liability, Employers Liability, Products Liability and Building Insurance.                                                                                                                                                                                                                                                                                                                                                   |
| <b>Trustees</b>                                                      | <ol style="list-style-type: none"><li>1. Dr T Sango – Founding Trustee.</li><li>2. Dr P Sango – Founding Trustee.</li><li>3. Mr C Sango – Founding Trustee.</li><li>4. Mr G Sango – Founding Trustee.</li><li>5. Ms A Kieffer – Honorary Trustee.</li><li>6. Ms A Nandan – Honorary Trustee.</li><li>7. Mr P Ikeru – Honorary Trustee.</li><li>8. Ms L Mpofu – Honorary Trustee.</li><li>9. Ms S Bell – Honorary Trustee.</li></ol> |
| <b>Team Members</b>                                                  | <ul style="list-style-type: none"><li>• 7 paid staff and 70 plus ad hoc volunteers</li></ul>                                                                                                                                                                                                                                                                                                                                        |
| <b>Global Network</b>                                                | <ul style="list-style-type: none"><li>• 87,397 plus total social media followers and newsletter subscribers.</li></ul>                                                                                                                                                                                                                                                                                                              |
| <b>Registration with Government Agencies and Professional Bodies</b> | <ul style="list-style-type: none"><li>• HMRC.</li><li>• The Charity Commission.</li><li>• Companies House.</li><li>• Fundraising Regulator.</li><li>• Pensions Regulator.</li><li>• Information Commissioner's Office.</li><li>• UN ECOSOC Consultative Status.</li></ul>                                                                                                                                                           |
| <b>Website</b>                                                       | www.books2africa.org                                                                                                                                                                                                                                                                                                                                                                                                                |

# Our Mission



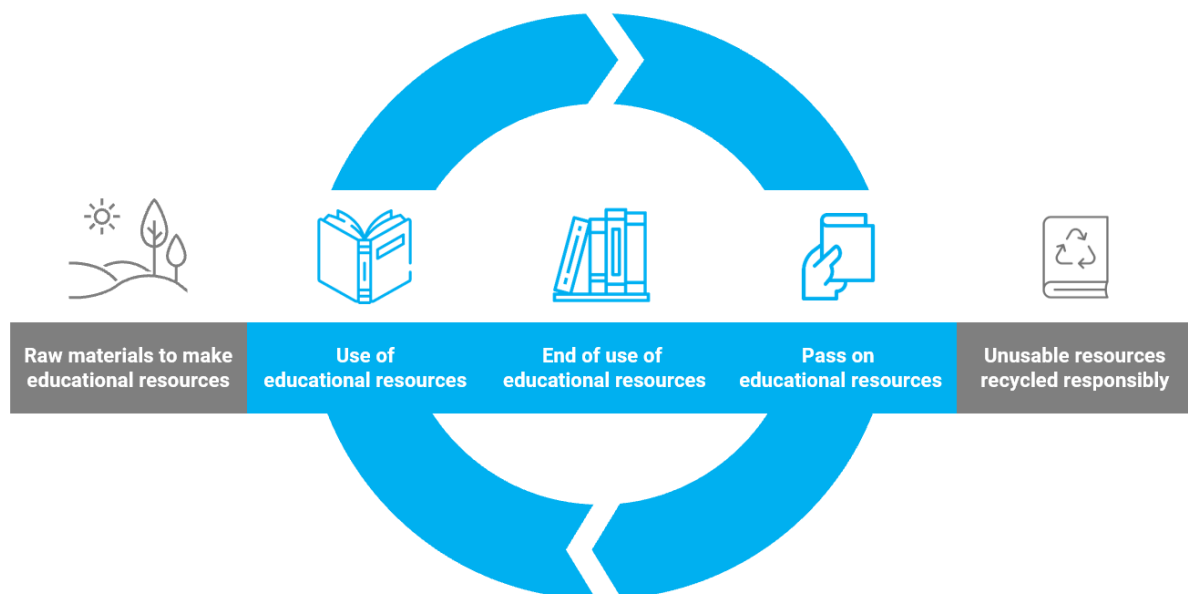
## Educating people, saving the planet

Books2Africa's mission is to promote a culture of 'readcycling' and improve the quality of education in Africa, through the collection, processing, shipping and distribution of quality books, computers and educational materials that equip individuals, institutions, and communities to acquire knowledge and achieve their full potential in a globalised world.



# Our Readcycling Model

At Books2Africa, our 'readcycling' model is designed to extend the life of educational materials by preventing perfectly usable materials such as books and computers from going to recycling/landfill sites. This is achieved by ensuring that individuals and organisations have a convenient alternative by using Books2Africa to send their educational materials to be re-used by individuals and institutions across Africa who lack adequate access to such materials. This approach is environmentally sustainable, cost-effective and improves the quality of education in underprivileged communities. Our model complements the UK government's waste strategy of reducing how much waste ends up in recycling/landfill sites, as well as the UN's Sustainable Development Goals 4 (Quality Education) and 12 (Responsible Consumption and Production).



## Why is readcycling better than recycling?

According to the UK Government's Waste Strategy:

*"We use too much and are too ready to throw things away, and this waste causes damage if it is not managed properly. We can no longer ignore this" (p 15)*

*"Help our society move away from a 'take, make, use and throw' approach to resources and materials and instead waste less and reuse, recycle and repair more. We will leave behind our traditional linear economic model and create a more sustainable and efficient circular model from which the environment, the economy and society all benefit" (p 16).*

*"We will keep resources in use for as long as possible" (p 15)*

# Our Values

In an age where disinformation and fake news is prevalent, education is vital and Books2Africa's three core values reflect our commitment to the dissemination of knowledge that is factual, truthful, and representative of the diverse perspectives within the communities we serve in the UK and across the African continent. These values are reflected in our organisational culture and shared by our team members, sponsors, and partners.



## Universal Education

Books2Africa's definition of education is centred on a perspective of the world as a global community where different nations and civilisations can learn from one another to advance human development. Because every culture has something to teach us, sending Shakespeare's *Hamlet* to a reader in Africa, or promoting Achebe's *Things Fall Apart* to readers in the UK enables us to foster a more tolerant and informed global community where donors and beneficiaries are collaborators. As such, the books we provide are determined by the curiosity and requests of the communities we serve.

## Environmental and Financial Sustainability

Books2Africa accepts donations of both new and used books and educational resources from individuals and organisations, ensuring that readers have available options to readcycle instead of recycling or sending materials to landfill. With the consent of our donors, up to 20% of donated educational materials are sold via our UK Charity Shop, to fund the charity's overheads. This gives the charity a great degree of financial sustainability and ensures that 100% of donated funds from sponsors and partners are spent wholly on the shipping and distribution costs of donated materials to those in need across Africa.

## International Collaboration

Books2Africa was founded in 2012 by four Nigerian students whose international experience, vision, and passion for Africa's development inspired them to start collecting books at their universities. Today, the charity's operational model and strategic priorities continue to be shaped by African perspectives within a framework that enables international collaboration and mutual respect. The founding members continue to play active roles within the Board of Trustees, together with Honorary Trustees who are appointed according to their experience with the charity.

# Our Strategic Objectives



**Readcycle and distribute 1 million books and 1 thousand computers every year.**

Books2Africa's current strategic objective is to readcycle 1 million books (500,000 kg) and 1,000 computers (3,000 kg) within the UK and distribute them to individuals, institutions, and communities across Africa's 54 countries. We have established a robust logistical operation that enables donated educational materials to be tracked as they travel from our donors to our Processing Centre to be processed (catalogued or refurbished), before being shipped to Africa and distributed directly to individuals (via Distribution Centres) or indirectly by equipping libraries within academic institutions (schools, colleges, universities) and communities (community centres, hospitals, prisons etc).

## **Did you know?**

- At least 13 million books are thrown away and go to landfill in the UK every year according to conservative estimates by CODEP.
- According to UNESCO's and The World Bank's latest reports, 90% of children who attend school in Africa (202 million children) cannot read or write proficiently after finishing school in part because they lack books and educational resources.

# How We Work

## Collecting Donated Educational Materials

### Books we accept.

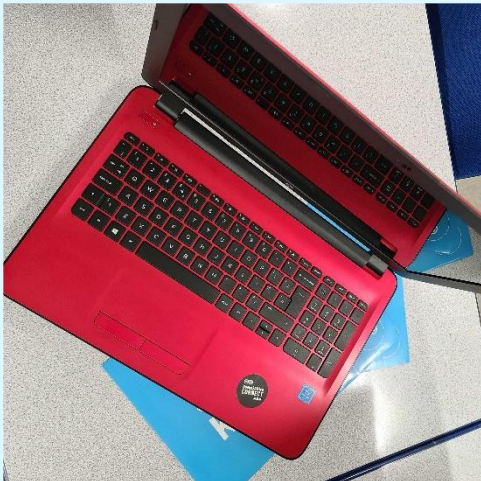
- New and used books.
- Written in English, French or any African language.
- Nursery, Primary, Secondary or University textbooks.
- Children's books and comics.
- Dictionaries, Encyclopaedias and Reference books.
- Novels, Hobbies and Leisure books.
- Bibles, Hymnals and Religious books.
- Unused notebooks and exercise books.
- Ex-library books, ex-charity shop books and remainders.

### Computers and Tech we accept.

- New and used computers.
- Laptops or Desktops.
- Windows, Mac, or Linux OS.
- Flat screen Monitors and Digital Projectors.
- Smartphones and Tablets (iOS, Android, E-readers).
- Game consoles and accessories.
- Cameras.

### How to donate educational materials.

- Items need to be packaged into cardboard boxes weighing no more than 20kg per box.
- Head to our website to arrange a collection or schedule a drop-off appointment at a Books2Africa drop-off point near you.
- Write your unique booking reference number on your boxes before collection or dropping off to enable us track and keep you informed on the destination and beneficiary of your items via your Impact Dashboard.
- Partners such as schools, colleges and universities can organise a Book Drive to collect educational materials and raise funds to support Books2Africa annually.



## Processing Donated Educational Materials

### UK Processing Centre.

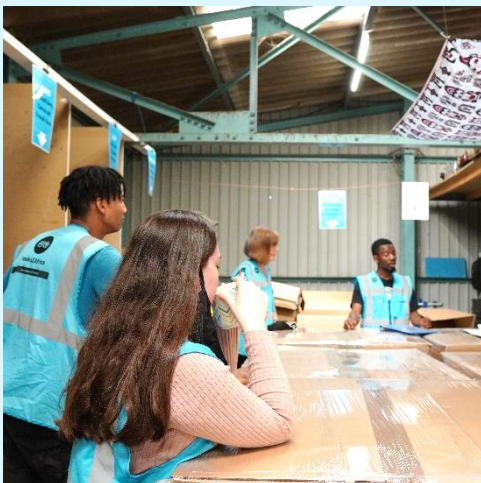
- Located in Canterbury, Kent, where the charity was founded.
- Workspaces, meeting room, kitchen, washroom and warehouses with total storage capacity of 500,000 books.
- Team members who process donated items on-site include 7 paid staff and more than 70 ad hoc volunteers.
- Electric forklift, manual pallet trucks and trolleys available to minimise manual handling and facilitate loading and offloading.
- Workspaces equipped with ergonomic chairs, monitor arms, barcode scanners, and other tools for cataloguing and refurbishing.
- Charity Shop workspace equipped with tools and shelves for listing, storing, and fulfilling orders.

### How we process books.

- Each donated book is scanned and catalogued at our Processing Centre to create a record of all donated books using our proprietary software called Books2Africa Curiosity. 80% of donated books are allocated to one of several subject categories and palletised together with similar books from other donors ready for shipping to individuals, institutions, and communities in Africa. The remaining 20% consists of books that are sold via our Charity Shop to fund our overheads and a small minority of unusable and damaged books which are recycled responsibly via Biffa.

### How we process computers and tech.

- We are a Microsoft Third Party Refurbisher (TPR), and our Tech Team checks and refurbishes donated technology in line with Microsoft's standards, ensuring all data on devices are securely wiped. We wipe donors' personal data from donated devices using BitRaser – a secure drive wiping software tested and approved by the NIST which also generates 100% tamper-proof digitally signed certificates that ensure compliance with various national & international data protection regulations including GDPR. Each computer is then installed with a fresh copy of Windows 10 before they are ready to be shipped to beneficiaries across Africa.



## Shipping and Distributing Donated Educational Materials

### Who can receive donated books and computers.

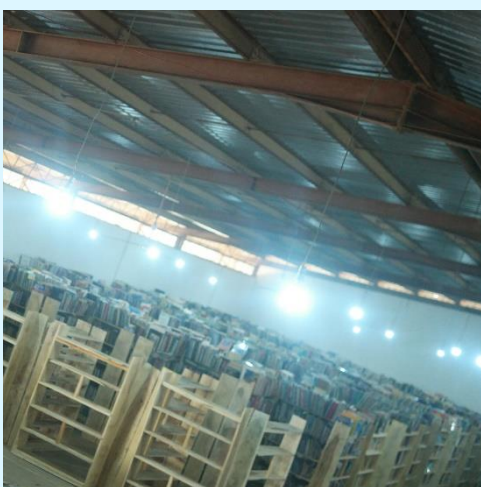
- Individuals, institutions, and communities who require books and computers for educational purposes can apply on our website to request for a shipment from our UK Processing Centre or via one of our Africa Distribution Centres.
- Beneficiaries must be based in an African country and must make educational resources accessible to beneficiaries and not sell them.
- All applications are checked and verified by our Education Team and approved beneficiaries are required to raise funds towards the cost of shipping, clearing, and distributing their educational materials.

### Types of shipments.

- Digital Study Kit - A parcel box containing a refurbished computer, a solar reading light and online access to digital books via Perlego.
- Pallet - A giant box measuring 100 x 120 x 120cm and weighing 500kg, containing an average of 1,000 books - enough to fill 4 shelves and equip 1 classroom library.
- 20ft Container - A shipping container measuring 20ft x 8ft and weighing 10,000kg, containing an average of 20,000 books – enough to fill 80 shelves and equip 5 libraries.
- 40ft Container - A shipping container measuring 40ft x 8ft and weighing 20,000kg, containing an average of 40,000 books – enough to fill 160 shelves and equip 10 libraries.

### Modes of distribution.

- Equipping Institutions and Communities via Libraries: Projects who receive educational materials from our UK or Africa Centres need to house them in a library where they can be accessed by beneficiaries on an ongoing basis.
- Equipping Individuals via Distribution Centres: Individuals who only need a handful of books can gain access to educational materials at our Africa Distribution Centres as Books2Africa Book Club members or contribute a distribution fee to acquire ownership of the materials they need.



## Impact of Donated Educational Materials

### Impact Dashboard.

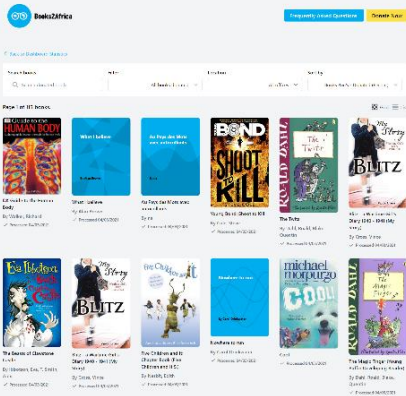
- Book donors have access to a personal impact dashboard where they can track the impact of their donated educational resources in real-time. Thanks to our proprietary software called Books2Africa Curiosity, donors can view a detailed record of all the books they've donated, their status and location, the beneficiaries of each book and any impact photos uploaded by the recipient of the book.

### Impact Photos, Videos, Stories and Reports.

- Beneficiaries who receive books and computers from Books2Africa are required to send us impact photos and impact videos to be shared with our donors and supporters. Selected beneficiaries are also interviewed, and their stories published on our blog. Furthermore, institutional and community libraries are also required to submit an impact report within three months after receiving their educational resources which consist of a detailed survey about usage and relevance of materials received. These impact reports are published on our website.

### Impact Newsletter.

- Our impact newsletter is sent electronically to supporters every month with an update on the progress of the charity including featured impact photos, videos, stories, and reports, as well as any news from the team. Furthermore, every three months the newsletter features a Quarterly Report on our Key Performance Indicators with charts and graphs showing the charity's performance. This is made possible due to Books2Africa's KPI Dashboard that tracks departmental performance in real-time and provides the charity's management team with vital data that informs decision making.



Impact Photos - Featured in October



Thank you for continuing to donate books/computers and hope you derive as much pleasure as we do in knowing that your books/computers, have now found a new home and are helping someone else achieve their full potential. These pictures, literally speak a thousand words! Please continue to spread the word, so we can "spread the word" by forwarding this email or organising a book drive!

Impact Report - Sudan



## How Our Work is Funded

### Funding the collection of donated materials.

- The cost of transporting donated educational materials from the addresses of donors across the UK to our UK processing centre is funded by a collection fee and a drop-off fee contributed by donors. The collection fee covers the cost of sending a courier to collect boxes of donated items from donors' addresses and the reduced drop-off fee is required from donors who wish to drop-off their boxes at a Books2Africa drop-off point to cover the cost of transporting their consolidated items from the drop-off point to our UK processing centre.

### Funding the charity's overheads and processing costs.

- The overhead costs of the charity (rent, business rates, utility bills, staff salaries, volunteer lunches, insurance, equipment costs etc) are funded by selling up to 20% of donated items via our charity shop with the consent of donors. Our proprietary software enables us identify items which can be listed for sale on our charity shop on eBay and Amazon, and others are sold to wholesale book buyers who purchase items in bulk at a reduced price. Through a free bookmark included with every purchase, all buyers are encouraged to donate their books back to the charity after use.

### Funding the shipping and distribution of donated materials.

- Individuals, institutions, and communities who are approved to receive educational materials are required to raise funds to cover the shipping fees, clearing fees and distribution fees of their materials. However, most of these approved beneficiaries are unable to raise funds to cover these costs and Books2Africa must rely on the support of generous sponsors. Every year, Books2Africa's 1 Million Book Fund aims to raise £200,000 from individual sponsors who give monthly as well as organisational sponsors who give grants to cover the cost of shipping and distributing 1 million books and 1 thousand computers to Africa. Visit our website or contact us to become a Books2Africa Sponsor.





Impact photo from the Africa Dream Skill Institute, Cameroon.  
<https://books2africa.org/africa-dream-skill-institute/>

# Trustees' Annual Report 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended **31 December 2021**.

## Directors' Report.

We are pleased to round up another year of growth and impact. In this post-pandemic era and with global economic and political crises leading to rising shipping prices and global inequality, our mission is ever more critical - to promote a culture of 'readcycling' and to improve the quality of education in Africa.

Since Books2Africa was founded in 2012, the charity's operations have grown significantly every year and as expected, our turnover almost doubled from £266,959 in 2020 to £421,974 in 2021.

With donated funds (and Gift Aid) making only 20% of our income and in the absence of alternative funding, Books2Africa has continued to rely on Directors' interest free loans to fund its growth, especially in expanding operational capacity to cope with increased demand for its charitable services. Particularly, the leasing of additional warehouse space, renovations and equipment expenses and the hiring of additional temporary staff to process the backlog of donated books and computers built up during the pandemic.

The remaining 80% of Books2Africa's income is currently generated from charitable activities (collection fee contributions, Charity Shop sales and international shipping fee contributions). Thanks to collection fee contributions, the charity collected 569,000 donated books from across the UK, saving 285 tonnes from going to recycling and landfill sites in 2021. Our goal is to collect and readcycle 1 million books a year within the UK by 2025. The charity sold 32,416 books (6% of donated books) in 2021 via our Charity Shop's online retail and wholesale channels to raise funds towards overheads. Our goal is to sell a maximum of 20% of donated books by 2025 to make funding the charity's overheads and growth more financially sustainable. Finally, the charity shipped 643,641 processed donated books (including books collected in the previous year) to beneficiaries in Africa who raised funds towards their shipping, clearing and distribution fees, topped up by the 20% financial donations to Books2Africa. Our goal is to ship 1 million books a year to beneficiaries across Africa by 2025.

As we celebrate these achievements and are filled with joy and gratitude seeing the impact photos and reports published online from individuals and projects who receive books and computers across Africa, our focus quickly turns to how much more remains to be done. In 2021, we received request for 2,271,632 books from across Africa but were only able to ship 28% of the books needed despite having more than 300,000 processed books available at our warehouses due to lack of funding towards international shipping fees.

Shipping 1 million books and 1,000 computers a year will save 500 tonnes from recycling and landfill sites and require funding of £200,000 a year. This will cover the cost of shipping 25

forty-foot containers, each carrying 40,000 books (20 tonnes) that will immediately improve the quality of education for individuals, institutions, and communities across Africa.

### **Financial review.**

The Balance Sheet totals a deficit of £23,262 and the stock held has an estimated value of £48,000. The stock and anticipated loans from trustees in the absence of funding from sponsors are considered sufficient funds for the charity continuing its activities.

### **Plans for future periods.**

Next year, we'll continue our efforts in building our 1 Million Book Fund to reach our £200,000 a year goal by signing up individual monthly donors giving any amount and key sponsors who can commit to fund at least one of the 25 containers each year at £10,000 per container (shipping, clearing and delivery fees) to a country and beneficiary of their choice in Africa.

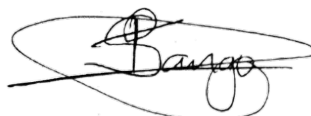
### **Small company provisions.**

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies' exemption.

**The trustee's annual report was approved on 27 September 2022 and signed on behalf of the board of trustees by:**



**Dr Tonson Sango**  
Director of Operations



**Dr Precious Sango**  
Director of Education

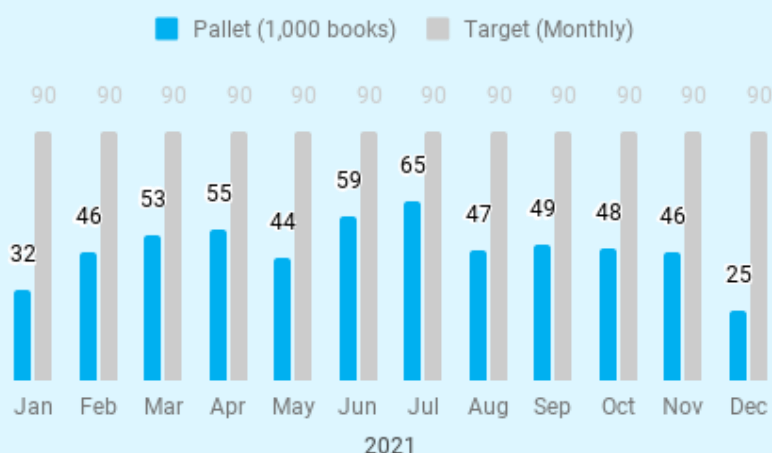
# Key Performance Indicators 2021

1.

## Books readcycled and saved from recycling/landfill sites in the UK.

This KPI measures how many books individuals and organisations donated to Books2Africa during the year as opposed to sending them to recycling/landfill sites in the UK. A pallet equals 1,000 books and 500kg.

|            |         |               |           |
|------------|---------|---------------|-----------|
| Year Total | 568,000 | Yearly Target | 1,200,000 |
|------------|---------|---------------|-----------|

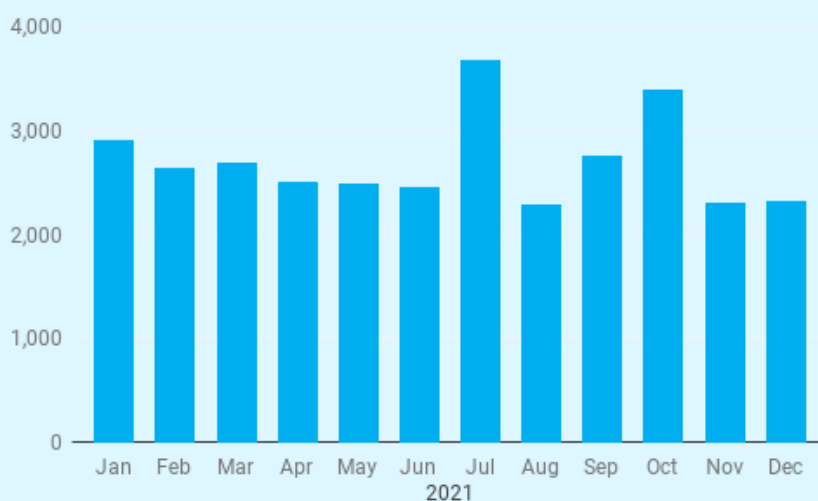


2.

## Books sold via our Charity Shop to fund the charity's overheads.

This KPI measures how many books were sold via our Charity Shop in the UK to raise money to fund the charity's overhead costs – rent, rates, bills, staff, stationery, etc.

|            |        |               |         |
|------------|--------|---------------|---------|
| Year Total | 32,416 | Yearly Target | 200,000 |
|------------|--------|---------------|---------|

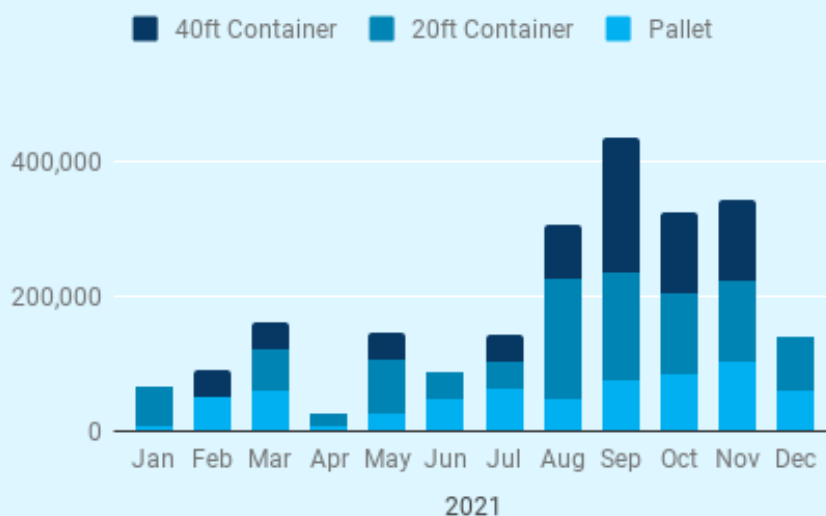


3.

**Books requested by individuals, institutions, and communities across Africa.**

This KPI measures how many books were requested by individuals and organisations in Africa via our online request form.

|            |           |               |           |
|------------|-----------|---------------|-----------|
| Year Total | 2,271,632 | Yearly Target | 1,000,000 |
|------------|-----------|---------------|-----------|

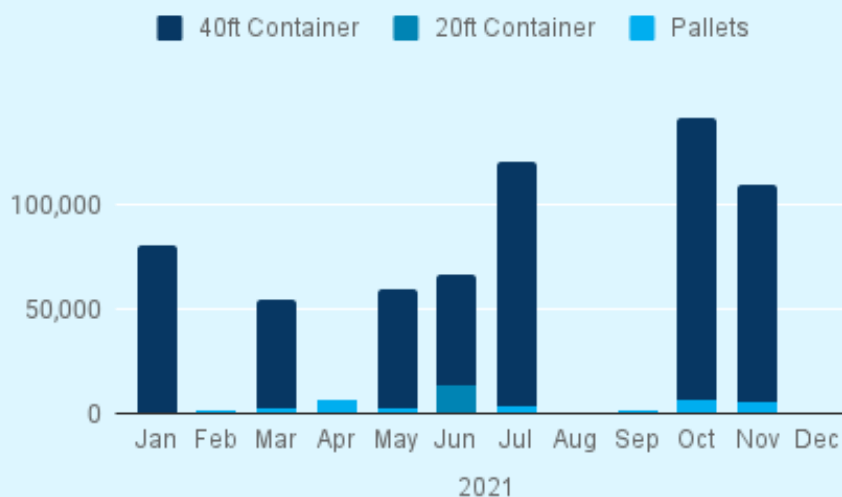


4.

**Books shipped to individuals, institutions, and communities across Africa.**

This KPI measures how many books were shipped from the UK to Africa, directly to beneficiaries, and indirectly via Books2Africa Distribution Centres.

|            |         |               |           |
|------------|---------|---------------|-----------|
| Year Total | 643,641 | Yearly Target | 1,000,000 |
|------------|---------|---------------|-----------|

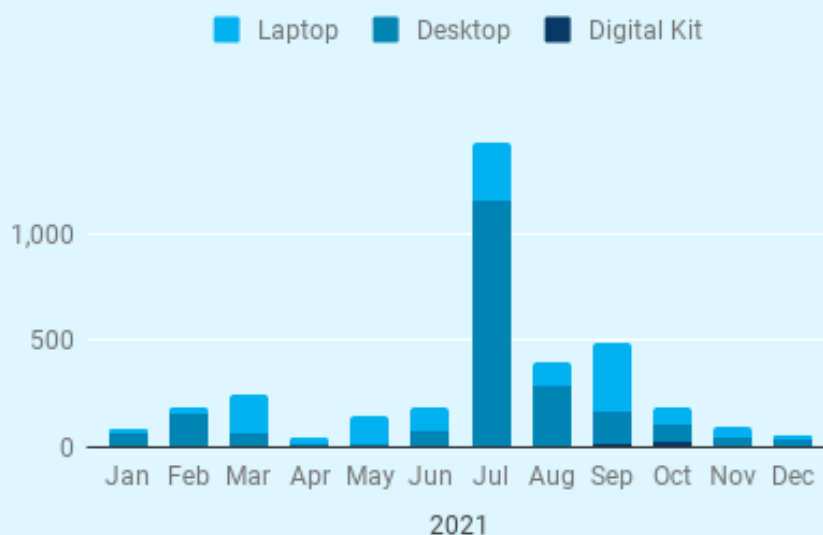


5.

**Computers requested by individuals, institutions, and communities across Africa.**

This KPI measures how many laptops, desktops and digital study kits were requested by individuals and organisations in Africa via our online request form.

|            |       |               |       |
|------------|-------|---------------|-------|
| Year Total | 3,545 | Yearly Target | 1,000 |
|------------|-------|---------------|-------|

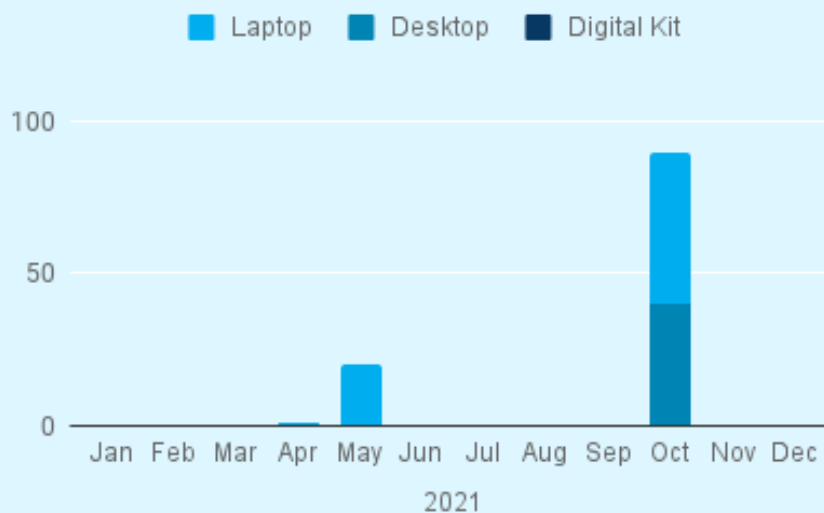


6.

**Computers shipped to individuals, institutions, and communities across Africa.**

This KPI measures how many laptops, desktops and digital study kits were shipped from the UK to Africa, directly to beneficiaries and indirectly via Books2Africa Distribution Centres.

|            |     |               |       |
|------------|-----|---------------|-------|
| Year Total | 111 | Yearly Target | 1,000 |
|------------|-----|---------------|-------|



# 7.

## Countries in Africa with Books2Africa beneficiaries.

This KPI measures the number of countries in Africa with beneficiaries that have received books or computers from Books2Africa.

|                |    |                |    |
|----------------|----|----------------|----|
| Year End Total | 23 | Overall Target | 54 |
|----------------|----|----------------|----|



# Impact Summary 2021

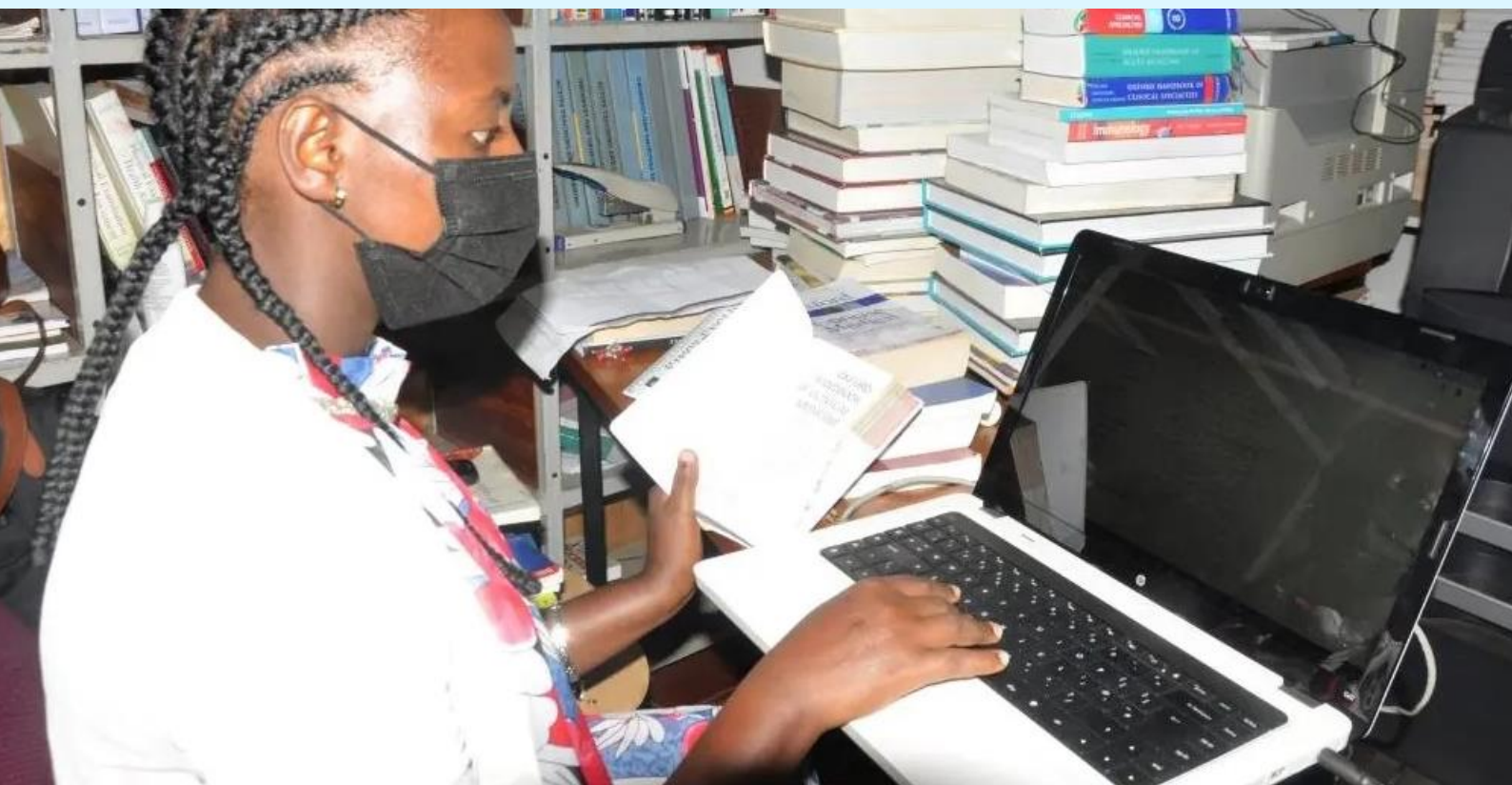
2012 – 2021

|                                                                                                                        |                                                                                                                            |                                                                                                                                      |
|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
|                                       |                                           |                                                   |
| <b>Books</b><br>readcycled in the UK and<br>delivered to individuals,<br>institutions, and<br>communities in<br>Africa | <b>Computers</b><br>readcycled in the UK and<br>delivered to individuals,<br>institutions, and<br>communities in<br>Africa | <b>Tonnage</b><br>of educational materials<br>readcycled and prevented<br>from going to recycling<br>and landfill sites in the<br>UK |
| <b>2,303,061</b>                                                                                                       | <b>124</b>                                                                                                                 | <b>1,152,150 kg</b>                                                                                                                  |

**Notes:**

Our computer refurbishing programme was launched in October 2020.  
An average weight of 500kg per 1,000 books and 5kg per computer is used to work out the tonnage of readcycled materials.

# Featured Impact Report 2021



## Health Tutors College, Mulago, Uganda

“We believe that the acquired books are going to improve on the quality of assignments and work by both the lecturers and tutored students. The acquired books will also save the college from the expenditure they would incur if they were to buy similar books for the library. The saved money can be used by the college in doing other developmental things.”

|                                             |                                             |                                             |                                          |                                                |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|------------------------------------------|------------------------------------------------|
| <b>Books<br/>Delivered</b><br><b>13,735</b> | <b>Computers<br/>Delivered</b><br><b>30</b> | <b>Student<br/>population</b><br><b>310</b> | <b>Staff<br/>Population</b><br><b>62</b> | <b>Community<br/>Impacted</b><br><b>Mulago</b> |
|---------------------------------------------|---------------------------------------------|---------------------------------------------|------------------------------------------|------------------------------------------------|

- Shipment sponsored by Health Tutors College, Mulago.
- Shipment delivered 02 September 2021.
- Impact report published 04 October 2021
- Read the full report at <https://books2africa.org/health-tutors-college-mulago-uganda/>

# Independent Examiners Report 2021

I report to the trustees on my examination of the financial statements of Books to Africa International ('the charity') for the year ended 31 December 2021.

## Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

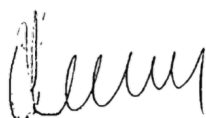
## Independent examiner's statement

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 the Institute of Chartered Accountants in England and Wales (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:

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



---

**Tracey Pearcy FCCA**

Levicks Chartered Accountants, 12 Dover Street, Canterbury, Kent, CT1 3HD.

**27 September 2022**

# Statement of Financial Activities 2021

## INCOME AND EXPENDITURE ACCOUNT

| Year Ended 31 December 2021                               | Note | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|-----------------------------------------------------------|------|-------------------------|-----------------------|--------------------------|--------------------------|
| <b>Income and Endowments</b>                              |      |                         |                       |                          |                          |
| Donations and legacies                                    | 5    | 75,599                  | -                     | 75,599                   | 56,303                   |
| Charitable activities                                     | 6    | 336,866                 | -                     | 336,866                  | 207,317                  |
| Investment income                                         | 7    | 2                       | -                     | 2                        |                          |
| Other income                                              | 8    | 9,507                   | -                     | 9,507                    | 3,339                    |
| <b>Total Income</b>                                       |      | <b>421,974</b>          |                       | <b>421,974</b>           | <b>266,959</b>           |
| <b>Expenditure</b>                                        |      |                         |                       |                          |                          |
| Expenditure on charitable activities                      | 9,10 | 445,511                 | -                     | 445,511                  | 272,439                  |
| Other expenditure                                         | 11   | -                       | -                     | -                        | 9,002                    |
| <b>Total Expenditure</b>                                  |      | <b>(445,511)</b>        |                       | <b>(445,511)</b>         | <b>(281,441)</b>         |
| <b>Net (expenditure)/income and net movement in funds</b> |      | <b>(23,537)</b>         |                       | <b>(23,537)</b>          | <b>(14,482)</b>          |
| <b>Reconciliation of Funds</b>                            |      |                         |                       |                          |                          |
| Total funds brought forward                               |      | 41,915                  | (41,640)              | 275                      | 14,757                   |
| <b>Total Funds carried forward</b>                        |      | <b>18,378</b>           | <b>(41,640)</b>       | <b>(23,262)</b>          | <b>275</b>               |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 28 to 36 form part of these financial statements.

# Statement of Financial Position 2021

## BALANCE SHEET

| 31 December 2021                                               | Note | 2021   |          | 2020   |          |
|----------------------------------------------------------------|------|--------|----------|--------|----------|
|                                                                |      | £      | £        | £      | £        |
| <b>FIXED ASSETS</b>                                            |      |        |          |        |          |
| Tangible fixed assets                                          | 16   |        | 8,674    |        | 11,304   |
| <b>CURRENT ASSETS</b>                                          |      |        |          |        |          |
| Stocks                                                         | 17   | 48,000 |          | 40,000 |          |
| Debtors                                                        | 18   | 5,253  |          | 15,826 |          |
| Cash at bank and in hand                                       |      | 3,045  |          | 998    |          |
|                                                                |      | 56,298 |          | 56,824 |          |
| <b>CREDITORS: amounts falling due within one year</b>          | 19   | 52,085 |          | 21,501 |          |
| <b>NET CURRENT ASSETS</b>                                      |      |        | 4,213    |        | 35,323   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                   |      |        | 12,887   |        | 46,627   |
| <b>CREDITORS: amounts falling due after more than one year</b> | 20   |        | 36,149   |        | 46,352   |
| <b>NET LIABILITIES</b>                                         |      |        | (23,262) |        | 275      |
| <b>FUNDS OF THE CHARITY</b>                                    |      |        |          |        |          |
| Restricted funds                                               |      |        | -        |        | (41,640) |
| Unrestricted                                                   |      |        | (23,262) |        | 41,915   |
| <b>Total Charity Funds</b>                                     | 23   |        | (23,262) |        | 275      |

For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

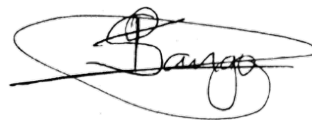
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 27 September 2022 and are signed on behalf of the board by:



Dr Tonson Sango  
Director of Operations



Dr Precious Sango  
Director of Education

The notes on pages 28 to 36 form part of these financial statements.

# Notes To The Financial Statements 2021

## 1. General information

The charity is a private company limited by guarantee, incorporated and registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 2, Barton Business Park, New Dover Road, Canterbury, Kent, CT1 3AA.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

## 3. Accounting policies

### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value in accordance with FRS 102.

### Going concern

There are no material uncertainties about the charity's ability to continue.

### Income tax

The taxation expense recognised in the Statement of Financial Activities represents the aggregate amount of current and deferred tax recognised in the reporting period.

Current tax is recognised on taxable income or expenditure for the current and past periods. Current tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

## **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

## **Intangible assets**

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses. Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

## **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

|                   |   |                    |
|-------------------|---|--------------------|
| Goodwill          | - | 100% straight line |
| Social Media Hits | - | 100% straight line |

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

## **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

## **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                     |   |                      |
|---------------------|---|----------------------|
| Motor Vehicles      | - | 25% reducing balance |
| Computer Equipment  | - | 25% reducing balance |
| Furniture Equipment | - | 25% reducing balance |

## **Impairment of fixed assets**

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

## **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

## **Finance leases and hire purchase contracts**

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

## **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

## Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

## 4. Limited by guarantee

Books To Africa International is a company limited by guarantee and accordingly does not have a share capital.

Each member of the company undertakes to contribute such amounts as may be required not exceeding £1 to the assets of the charitable company in the event of it's being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## 5. Donations and Legacies

|                              | Unrestricted Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2020<br>£ |
|------------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| <b>DONATIONS</b>             |                         |                          |                         |                          |
| Single Donations             | 29,380                  | 29,380                   | 11,492                  | 11,492                   |
| <b>GRANTS</b>                |                         |                          |                         |                          |
| Grants receivable            | 46,219                  | 46,219                   | 19,811                  | 19,811                   |
| Small business support grant | -                       | -                        | 25,000                  | 25,000                   |
|                              | <b>75,599</b>           | <b>75,599</b>            | <b>56,303</b>           | <b>56,303</b>            |

## 6. Charitable activities

|                        | Unrestricted Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2020<br>£ |
|------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| Book Sales             | 165,625                 | 165,625                  | 75,341                  | 75,341                   |
| International shipping | 59,803                  | 59,803                   | 60,575                  | 60,575                   |
| Collections            | 111,438                 | 111,438                  | 71,401                  | 71,401                   |
|                        | <b>336,866</b>          | <b>336,866</b>           | <b>207,317</b>          | <b>207,317</b>           |

## 7. Other income

|                          | Unrestricted Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2020<br>£ |
|--------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| Bank interest receivable | 2                       | 2                        | -                       | -                        |

## 8. Other income

|                 | Unrestricted Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2020<br>£ |
|-----------------|-------------------------|--------------------------|-------------------------|--------------------------|
| Gift Aid Income | 9,507                   | 9,507                    | 3,339                   | 3,339                    |

## 9. Expenditure on charitable activities by fund type

|                     | Unrestricted Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2020<br>£ |
|---------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| Charitable Activity | 406,435                 | 406,435                  | 251,641                 | 251,641                  |
| Support costs       | 39,076                  | 39,076                   | 20,798                  | 20,798                   |
|                     | 445,511                 | 445,511                  | 272,439                 | 272,439                  |

## 10. Expenditure on charitable activities by activity type

|                     | Activities undertaken directly<br>£ | Support Costs<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|---------------------|-------------------------------------|--------------------|--------------------------|--------------------------|
| Charitable Activity | 406,435                             | -                  | 406,435                  | 251,641                  |
| Governance costs    | -                                   | 39,076             | 39,076                   | 20,798                   |
|                     | 406,435                             | 39,076             | 445,511                  | 272,439                  |

## 11. Other expenditure

|                     | Unrestricted Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2020<br>£ |
|---------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| Sub Contract Labour | -                       | -                        | 9,001                   | 9,002                    |

## 12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

|                                       | 2021<br>£ | 2020<br>£ |
|---------------------------------------|-----------|-----------|
| Depreciation of tangible fixed assets | 2,890     | 3,769     |

## 13. Independent examination fees

|                                                                                                      | 2021<br>£ | 2020<br>£ |
|------------------------------------------------------------------------------------------------------|-----------|-----------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | 1,500     | 1,500     |

#### 14. Trustee remuneration and expenses

One or more trustees has been paid remuneration or received other benefits from employment with the charity.

The founding trustee Dr T Sango is still in employment with the charity and the employment contract is in agreement with the Memorandum & Articles. Dr T Sango is still Chair of the Board of Trustees but has lost his voting rights, except when a deciding vote is needed.

The charity has not repaid any amount during the year as all amounts due to trustees by the charity were cleared in 2020 (2020 - £NIL).

The founding trustee Dr P Sango had lent the charity £30,000 during the year and £2,000 has been repaid by the year end. The loan is repayable on demand and is at 0% interest rate.

#### 15. Intangible assets

|                                        | Goodwill<br>£ | Development<br>costs<br>£ | Total<br>£ |
|----------------------------------------|---------------|---------------------------|------------|
| <b>Cost</b>                            |               |                           |            |
| At 1 January 2021 and 31 December 2021 | 16,315        | 306                       | 16,621     |
| <b>Amortisation</b>                    |               |                           |            |
| At 1 January 2021 and 31 December 2021 | 16,315        | 306                       | 16,621     |
| <b>Carrying amount</b>                 |               |                           |            |
| At 31 December 2021                    | -             | -                         | -          |
| At 31 December 2020                    | -             | -                         | -          |

#### 16. Tangible fixed assets

|                            | Motor<br>vehicles<br>£ | Equipment<br>£ | Furniture<br>Equipment<br>£ | Total<br>£    |
|----------------------------|------------------------|----------------|-----------------------------|---------------|
| <b>Cost</b>                |                        |                |                             |               |
| At 1 January 2021          | 20,097                 | 1,491          | 5,920                       | 27,508        |
| Additions                  | -                      | -              | 260                         | 260           |
| <b>At 31 December 2021</b> | <b>20,097</b>          | <b>1,491</b>   | <b>6,180</b>                | <b>27,668</b> |
| <b>Depreciation</b>        |                        |                |                             |               |
| At 1 January 2021          | 11,619                 | 1,049          | 3,536                       | 16,204        |
| Charge for the year        | 2,119                  | 110            | 661                         | 2,890         |
| <b>At 31 December 2021</b> | <b>13,738</b>          | <b>1,159</b>   | <b>4,197</b>                | <b>19,094</b> |
| <b>Carrying amount</b>     |                        |                |                             |               |
| At 31 December 2021        | 6,359                  | 332            | 1,983                       | 8,674         |
| At 31 December 2020        | 8,478                  | 442            | 2,384                       | 11,304        |

## 17. Stocks

|                               | 2021<br>£ | 2020<br>£ |
|-------------------------------|-----------|-----------|
| Raw materials and consumables | 48,000    | 40,000    |

The value of stock at the year end is £48,000. This represents 480,000 books which have been sorted, cleaned and boxed ready for shipping. The estimated market value of the stock to replace would cost at least £480,000. Therefore, it would cost the charity £400,000 to replace this stock.

## 18. Debtors

|                                | 2021<br>£ | 2020<br>£ |
|--------------------------------|-----------|-----------|
| Prepayments and accrued income | -         | 8,358     |
| Other debtors                  | 5,253     | 7,468     |
|                                | 5,253     | 15,826    |

## 19. Creditors: amounts falling due within one year

|                                 | 2021<br>£ | 2020<br>£ |
|---------------------------------|-----------|-----------|
| Bank loans and overdrafts       | 8,826     | 4,399     |
| Accruals and deferred income    | 1,000     | 1,000     |
| Social security and other taxes | 14,259    | 1,102     |
| Director loan accounts          | 28,000    | -         |
| Other creditors                 | -         | 15,000    |
|                                 | 52,085    | 21,501    |

## 20. Creditors: amounts falling due after more than one year

|                                                              | 2021<br>£ | 2020<br>£ |
|--------------------------------------------------------------|-----------|-----------|
| Bank loans and overdrafts                                    | 30,550    | 36,400    |
| Obligations under finance leases and hire purchase contracts | 5,599     | 9,952     |
|                                                              | 36,149    | 46,352    |

## 21. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

|                                              | 2021<br>£ | 2020<br>£ |
|----------------------------------------------|-----------|-----------|
| Not later than 1 year                        | 5,419     | 9,059     |
| Later than 1 year and not later than 5 years | 180       | 893       |
|                                              | 5,599     | 9,952     |

## 22. Pensions and other post-retirement benefits

### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,309 (2020: £416).

## 23. Analysis of charitable funds

### Unrestricted funds

|               | At 1<br>January<br>2021<br>£ | Income<br>£ | Expenditure<br>£ | At 31<br>December<br>2021<br>£ |
|---------------|------------------------------|-------------|------------------|--------------------------------|
| General funds | 41,915                       | 421,974     | (445,511)        | (23,262)                       |
|               | At 1<br>January<br>2020<br>£ | Income<br>£ | Expenditure<br>£ | At 31<br>December<br>2020<br>£ |
| General funds | 56,397                       | 266,959     | (281,441)        | 41,915                         |

### Restricted funds

|                 | At 1<br>January<br>2021<br>£ | Income<br>£ | Expenditure<br>£ | At 31<br>December<br>2021<br>£ |
|-----------------|------------------------------|-------------|------------------|--------------------------------|
| Restricted fund | (41,640)                     | -           | -                | (41,640)                       |
|                 | At 1<br>January<br>2020<br>£ | Income<br>£ | Expenditure<br>£ | At 31<br>December<br>2020<br>£ |
| Restricted fund | (41,640)                     | -           | -                | (41,640)                       |

## 24. Analysis of net assets between funds

|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets         | 8,674                      | -                        | 8,674                    |
| Current assets                | 56,298                     | 41,640                   | 97,938                   |
| Creditors less than 1 year    | (85,925)                   | -                        | (85,925)                 |
| Creditors greater than 1 year | (43,949)                   | -                        | (43,949)                 |
| <b>Net assets</b>             | <b>(64,902)</b>            | <b>41,640</b>            | <b>(23,262)</b>          |
|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
| Tangible fixed assets         | 11,304                     |                          | 11,304                   |
| Current assets                | 56,824                     |                          | 56,824                   |
| Creditors less than 1 year    | (18,901)                   |                          | (18,901)                 |
| Creditors greater than 1 year | (48,952)                   |                          | (48,952)                 |
| <b>Net assets</b>             | <b>275</b>                 |                          | <b>275</b>               |

The overdrawn restricted fund has arisen due to expenditure in excess of the income received. In order to offset the excess expenditure, money from the general unrestricted fund has been used to make up the deficit.

## 25. Donated goods and volunteers

The charity receives most of its stock through books donated from organisations within the UK. The value has been placed at 10p per book as this reflects the work involved of preparing the books ready for shipping to Africa.

Volunteers also offer their labour free of charge as and when they are needed and available.

## 26. Related parties

There were no related parties' transactions in the year.



For more information, contact us via:

[www.books2africa.org](http://www.books2africa.org)  
[info@books2africa.org](mailto:info@books2africa.org)  
+441227392239

**BOOKS TO AFRICA INTERNATIONAL**

England & Wales - Charity number 1152599

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# Accounts

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**Books2Africa**



# **Trustees Annual Report and Financial Statements 2020**



**[www.books2africa.org](http://www.books2africa.org)**

Books To Africa International (trading as Books2Africa) is a UK Registered Charity 1152599, in Special Consultative Status with the United Nations ECOSOC.

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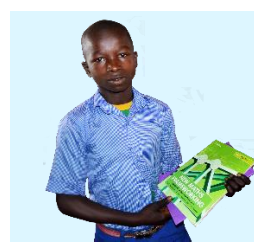
# Organisational Profile

## What Is Books2Africa About?

Books To Africa International (trading as Books2Africa) is a UK registered charity number 1152599 founded in 2012 that is committed to addressing two major problems faced by two communities simultaneously:

- ✓ **Reducing environmental waste in the UNITED KINGDOM**
- ✓ **Improving the quality of education in AFRICA.**

The charity achieves these dual objectives through the collection of books and educational resources that would otherwise be sent to landfill by individuals and organisations in the United Kingdom, processing, shipping, and distributing them instead to individuals and communities across Africa, where their use leads to an immediate and remarkable improvement in the quality of education for those in need.



**Our mission is to improve the quality of education in Africa through the provision of books, computers and educational resources that enable students to acquire knowledge and achieve their full potential in a globalized world.**

Books2Africa was founded in 2012 by 4 African students from the same family whose parents sponsored them to attend university in the UK. The charity has since shipped and distributed more than 1 million books to individuals and organisations across 20 African countries. The charity's current goal is to collect **1 million books every year** that would otherwise go to landfill in the UK, processing, shipping, and distributing them to improve the quality of education for individuals and communities in need across Africa. As an organisation in Special Consultative Status with the United Nations ECOSOC, Books2Africa's work is contributing towards achieving the United Nation's Sustainable Development Goals 4 and 12.

**This document sets out the operational and financial performance of the charity and how, with your support as a collaborator, the charity's objectives and goals can continue to be achieved.**

## Our Founding Principles

As an organisation that works within very diverse communities in the UK and across the African continent, Books2Africa's approach is centred upon three key foundational principles that are shared by the founders as well as our supporters:



### African-led Global Collaboration

Books2Africa is an organisation founded by African students in 2012, whose vision and passion for the continent's development continue to guide the charity's operational model and strategic priorities, within a framework that enables international collaboration and mutual respect. Books2Africa's founding members continue to play active roles within the Board of Trustees, together with Honorary Trustees who are appointed according to their expertise, ensuring the Board reflects the diversity within the communities served by the charity.



### Universal Education

Books2Africa's definition of education is centred on a perspective of the world as a global community where different nations and civilisations can learn from one another to advance human development. Because every culture has something to teach us, sending Shakespeare's *Hamlet* to a reader in Africa, or promoting Achebe's *Things Fall Apart* to readers in the UK enables us to foster a more tolerant global community where donors and beneficiaries are equal collaborators. As such, the books we provide are determined by the curiosity and requests of the readers we serve.



### Environmental and Financial Sustainability

Books2Africa accepts donations of not only new books but used books and educational resources too from the public, ensuring that more than 600 tonnes of books from UK households and the book trade are diverted from landfill yearly and *readcycled*. Furthermore, the overheads of the charity are funded from its Charity Shop, ensuring that 100% of donated funds are spent on shipping books to Africa for distribution. With the knowledge and consent of our book donors, up to 20% of donated books are traded via our UK Charity Shop, keeping the charity financially sustainable.

## Two Things We Want To Change

### 1. Millions of books are being sent to landfill every year!

At least 13 million books, many in good and reusable condition, are thrown away and go to landfill in the UK every year according to conservative estimates by CODEP.



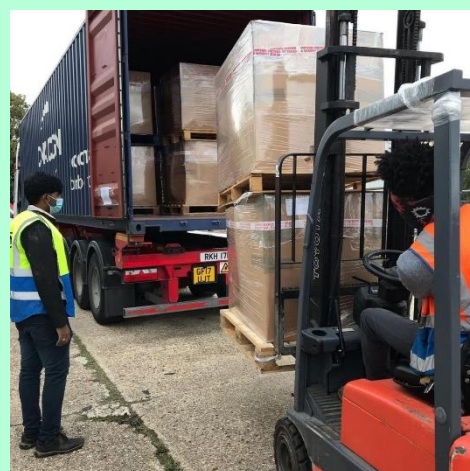
*Tessa Boase, a University of Oxford Alumna and Books2Africa Sponsor.*

#### Motivated By The Environment

"I'd feel so terribly sorry if these books, which are such wonderful things, ended up in landfill as if they were rubbish. Good books are to be treasured. I can't bear to see books being treated like rubbish, so I wanted to find a more meaningful life for them. It's not just dumping a box of charitable leftovers – you're providing a specific, thoughtful service, which is great. Also, we have so many books here [in the UK], and I don't like just taking them to a charity shop, where they're just sitting in a box – we've got a surplus of books, and it's really nice for them to go where they really will be appreciated, and pored over, and will inform young minds."

[Read more on our website](#)

**Like Tessa, several Books2Africa's supporters wish to extend the life of their books and feel strongly about conserving the environment. Books2Africa currently receives an average of 80,000 donated books every month from across the UK.**





## 2. Millions of students attending school in Africa are not learning!

The poor quality of education especially in rural parts of Africa as well as the unaffordability of educational resources discourages families especially those below the poverty line, from sending their children to school.



*This Secondary School in Ganawuri, Nigeria, has classrooms with no desks, chairs, or books – a problem quite common in public schools across rural parts of Africa.*

### Motivated By Education

According to UNESCO's and The World Bank's latest reports, 90% of children who attend school in Africa (202 million children) still cannot read or write proficiently after finishing school in part because they lack books and educational resources. This was also echoed in a research by Fredriksen and Brar (2015, p3) which found that most Sub-Sahara African countries face severe book shortages even in core subjects. According to Fredriksen and Brar, the shortages of teaching and learning materials undermine quality learning, and investments in teaching and learning materials would likely have great impact on student achievements than investing the same amount of resources in other education inputs.

[Read more on our website](#)

**More than 100,000 books are requested by projects across Africa every month through Books2Africa's online book request application form. Despite having enough donated books to meet this demand, majority of these projects cannot afford to fund the shipment cost, leaving the charity to rely on individual and corporate sponsors (The 1 Million Books Club).**



# 1 Million Books Club



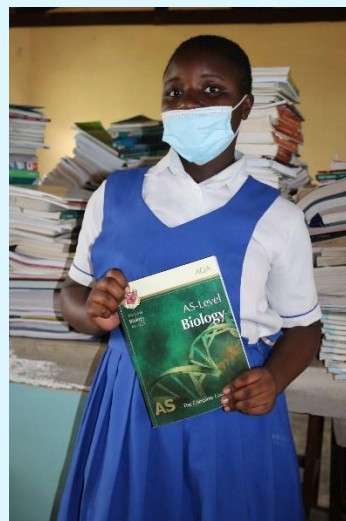
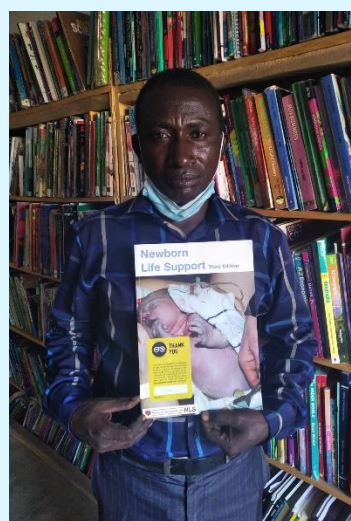
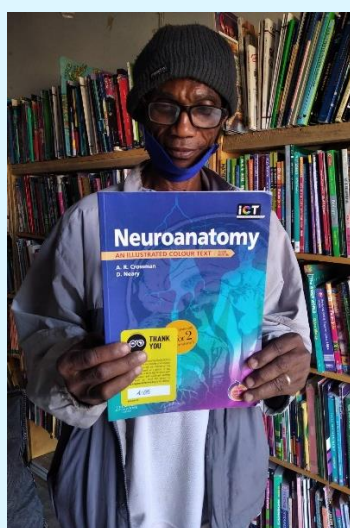
Your donation of **£8,000** ships a 40ft container of **40,000** books. Enough books for a community or university library.



Your donation of **£5,000** ships a 20ft container of **20,000** books. Enough books for all the schools in a rural community.



Your donation of **£500** ships a pallet of **1,000** books. Enough books for one school or departmental library.



# The Journey of a Book



Your books set-off on a voyage across the world, finding their way from your quiet shelves to the curious hands of a student or teacher in Africa where they'll find new life and their pages will turn once again...but not without your help!



Every journey begins with packing and saying goodbye. But not to worry, your beloved books will soon be bringing joy and knowledge to someone else.



Your books arrive our UK Processing Centre where they are catalogued and sorted into categories ready for departure. But they cannot set sail without funding.



After 4-6 weeks travelling across the ocean, your books arrive, go through customs, and are delivered to the hands of students and teachers who joyfully welcome them with open minds.

**Collection Fee** contribution by book donors pay for first trip to our UK Warehouse to be checked and processed, ready for boarding.

**Shipping Fee** contribution by monthly donors and sponsors club pay for second trip to a seaport in an African country.

**Distribution Fee** contribution by recipients or their sponsors cover the cost of clearing, haulage, and local delivery.



# The Impact of a Book



## Milestone Academy, Tanzania

“We have seen improvements in all aspect of the language, plus children have developed a tendency of reading books and this has helped them improve their creativity and vocabulary.”

|                                            |                                            |                                           |                                                       |
|--------------------------------------------|--------------------------------------------|-------------------------------------------|-------------------------------------------------------|
| <b>Books<br/>Delivered</b><br><b>1,000</b> | <b>Students<br/>Impacted</b><br><b>300</b> | <b>Teachers<br/>Impacted</b><br><b>25</b> | <b>Community<br/>Impacted</b><br><b>Dar Es Salaam</b> |
|--------------------------------------------|--------------------------------------------|-------------------------------------------|-------------------------------------------------------|

- Shipment sponsored by Milestone Academy.
- Books delivered 27 November 2019.
- Impact report published 24 February 2020. Read the full report at <https://books2africa.org/milestone-academy-tanzania/>

# Governance

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended **31 December 2020**.

## Reference and Administrative Details

|                                 |                                                                                                                                                                                                       |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Charity Registered Name         | Books To Africa International                                                                                                                                                                         |
| Registered Trademark            | Books2Africa                                                                                                                                                                                          |
| Charity Registration No         | 1152599                                                                                                                                                                                               |
| Company Registration No         | 08528635                                                                                                                                                                                              |
| Principal and Registered Office | Unit 2, Barton Business Park, New Dover Road, Canterbury, Kent, CT1 3AA                                                                                                                               |
| Charity Contact Details         | <a href="http://www.books2africa.org">www.books2africa.org</a><br><a href="mailto:info@books2africa.org">info@books2africa.org</a><br>+441227392239                                                   |
| Trustees                        | Dr T Sango – Founding Trustee<br>Dr P Sango – Founding Trustee<br>Mr C Sango – Founding Trustee<br>Mr G Sango – Founding Trustee<br>Ms A Kieffer – Honorary Trustee<br>Ms A Nandan – Honorary Trustee |
| Independent Examiner            | Tracey Percy FCCA<br>12 Dover Street, Canterbury, Kent, CT1 3HD                                                                                                                                       |

## Structure and Governance

Books To Africa International is a registered company limited by guarantee (08528635) and a registered charity (1152599) in the UK.

## Objectives and Activities

Books2Africa is a UK registered charity that is improving the quality of education in Africa through the provision of books, computers & educational resources that enable individuals & communities to acquire knowledge & achieve their full potential in a globalized world. The charity collects, sorts & ships books & donated educational resources from individuals & organisations, reducing waste & increasing 'readcycling'.

# Trustees Annual Report 2020

## Directors' Report

2020 will be remembered as the year that the Coronavirus (COVID-19) brought the entire world to a stand-still! Like most, the pandemic caught us by surprise and affected our operations in several ways. Thankfully, none of our team members lost their lives and by quickly putting emergency safety measures in place, we managed to achieve zero cases of COVID on site!

In March 2020, the UK government initiated the first total lockdown and we had to stop operations for a few weeks. During this period, we rapidly put in place and improved upon existing measures that allowed us to initiate a staggered return at our UK Processing Centre within a month, with our admin, fundraising, marketing, and tech teams working from home. These measures included layout changes and one-way systems, workstation dividers, social distancing markers and signage, wearing of facemasks, temperature checks, hand sanitising and a more rigorous cleaning regime.

With the sudden interruption to cash donations and charity shop income, we applied and received a COVID-19 grant from the Canterbury City Council as well as a Bounce Back Loan through our bank. These cash injections enabled the charity to make more permanent adjustments to resume operations fully and remain COVID compliant. These adjustments included, but not limited to; installation of a split-unit air conditioning system to help improve airflow within enclosed spaces and the renovation/conversion of a storage bay into a working area to expand our Tech Refurbishing Programme and better accommodate social distancing. Furthermore, 4 of 5 Books2Africa Distribution Centres in Africa shut down because of the pandemic, which prompted us to accelerate the development of Books2Africa Curiosity Front End - our online book catalogue that enables people in Africa to browse, reserve and receive available books without the need to visit our Distribution Centres in person.

Despite the challenges of COVID-19, our brave team members remained committed to the cause! We collected and saved close to 400,000 books from going to landfill in the UK, processed and shipped close to 500,000 books to individuals and communities across Africa and re-launched our Technology Refurbishing Programme allowing people to request Personal Study Kits for working or studying from home.

So, a huge thank you to all our team members, supporters, and sponsors. Although the pandemic is not over yet, we are more confident about the future knowing that we can always count on your support, even in such difficult times.

Thank you!

**Dr Tonson Sango**  
**On behalf of the Board of Trustees**

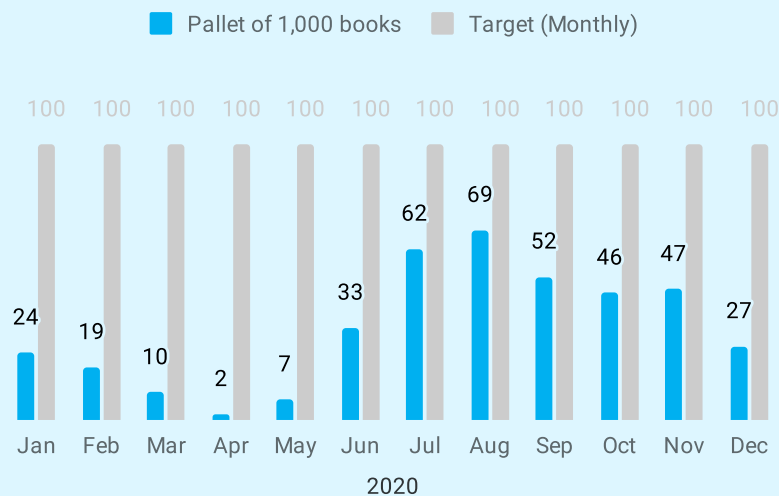
# Key Performance Indicators 2020

1.

## Books Saved From Landfill in the UK

This KPI measures how many books individuals and organisations donated to Books2Africa during the year as opposed to sending them to landfill in the UK.

|            |         |               |           |
|------------|---------|---------------|-----------|
| Year Total | 398,000 | Yearly Target | 1,200,000 |
|------------|---------|---------------|-----------|

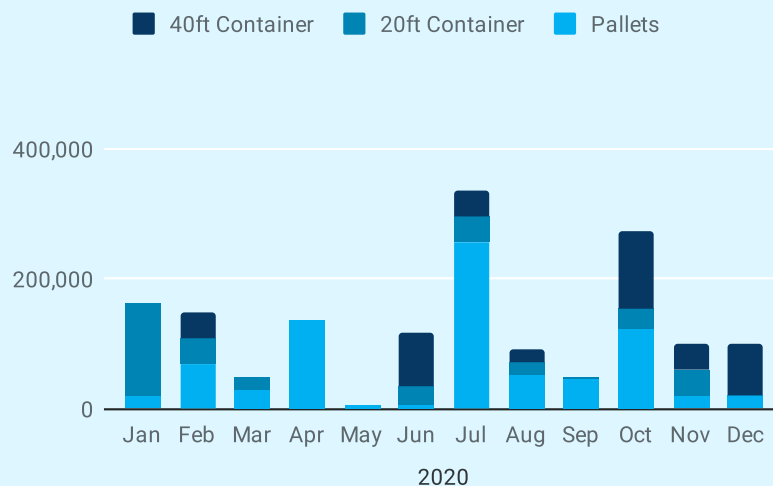


2.

## Books Requested By People Across Africa

This KPI measures how many books individuals and organisations in Africa requested from Books2Africa via our online Book Request Application Form.

|            |           |               |           |
|------------|-----------|---------------|-----------|
| Year Total | 1,569,246 | Yearly Target | 1,000,000 |
|------------|-----------|---------------|-----------|

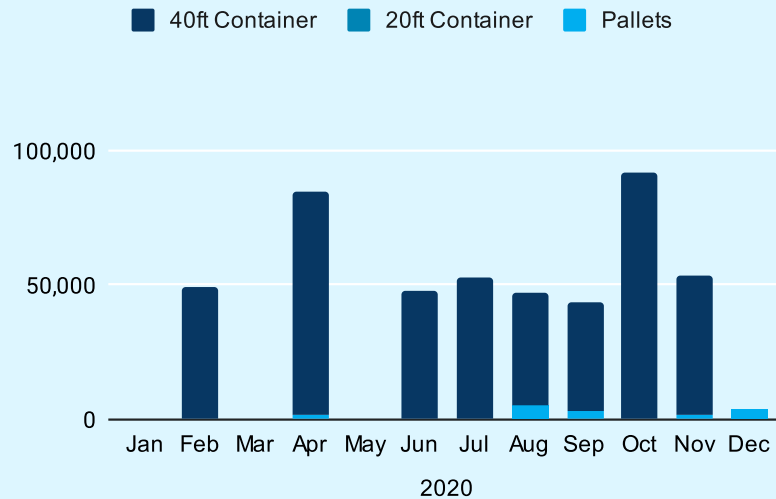


3.

### Books Shipped To People Across Africa

This KPI measures how many books were shipped from the UK to Africa, directly to individuals and organisations, and indirectly via Books2Africa Distribution Centres.

|            |         |               |           |
|------------|---------|---------------|-----------|
| Year Total | 475,341 | Yearly Target | 1,000,000 |
|------------|---------|---------------|-----------|

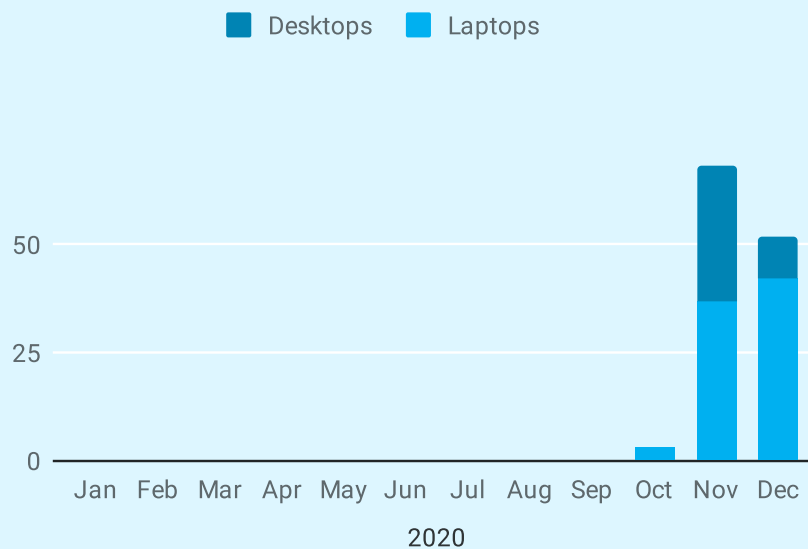


4.

### Computers Requested By People Across Africa

This KPI measures how many laptops and desktops, individuals and organisations in Africa requested from Books2Africa via our online Book Request Application Form and online Personal Study Kit Application Form.

|            |     |               |       |
|------------|-----|---------------|-------|
| Year Total | 123 | Yearly Target | 1,000 |
|------------|-----|---------------|-------|



# 5.

## Computers Shipped To People Across Africa

This KPI measures how many laptops and desktops were shipped from the UK to Africa, directly to individuals and organisations, and indirectly via Books2Africa Distribution Centres, as part of Book Shipments or Personal Study Kits. As our Tech Refurbishing Programme was re-launched in October 2020, there was insufficient data on our Admin Dashboard to generate a chart.

|            |    |               |       |
|------------|----|---------------|-------|
| Year Total | 13 | Yearly Target | 1,000 |
|------------|----|---------------|-------|

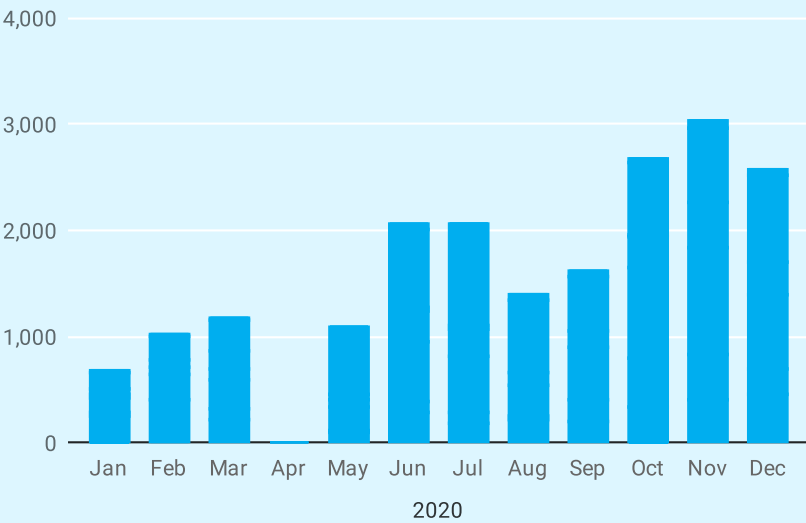


# 6.

## Books Sold Via Charity Shop To Fund Overheads

This KPI measures how many books were sold via our Charity Shop, online and in store, to raise money to fund the charity's overhead costs – rent, rates, bills, staff, stationery, etc.

|            |        |               |         |
|------------|--------|---------------|---------|
| Year Total | 19,355 | Yearly Target | 200,000 |
|------------|--------|---------------|---------|



# 7.

## Countries Impacted in Africa

This KPI measures how many countries in Africa have received books or computers from Books2Africa.

|                |    |                |    |
|----------------|----|----------------|----|
| Year End Total | 21 | Overall Target | 55 |
|----------------|----|----------------|----|



# Independent Examiners Report 2020

I report to the trustees on my examination of the financial statements of Books to Africa International ('the charity') for the year ended 31 December 2020.

## Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 the Institute of Chartered Accountants in England and Wales (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:

1. Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



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**Tracey Pearcy FCCA**

Levicks Chartered Accountants, 12 Dover Street, Canterbury, Kent, CT1 3HD.

# Statement of Financial Activities 2020

## INCOME AND EXPENDITURE ACCOUNT

| Year Ended 31 December 2020                               | Note | Unrestricted Funds<br>£ | Restricted Funds<br>£ | Total Funds<br>2020<br>£ | Total Funds<br>2019<br>£ |
|-----------------------------------------------------------|------|-------------------------|-----------------------|--------------------------|--------------------------|
| <b>Income and Endowments</b>                              |      |                         |                       |                          |                          |
| Donations and legacies                                    | 5    | 56,303                  |                       | 56,303                   | 61,206                   |
| Charitable activities                                     | 6    | 207,317                 |                       | 207,317                  | 92,470                   |
| Other income                                              | 7    | 3,339                   |                       | 3,339                    | 2,554                    |
| <b>Total Income</b>                                       |      | <b>266,959</b>          |                       | <b>266,959</b>           | <b>156,230</b>           |
| <b>Expenditure</b>                                        |      |                         |                       |                          |                          |
| Expenditure on charitable activities                      | 8,9  | 272,439                 |                       | 272,439                  | 167,705                  |
| Other expenditure                                         | 10   | 9,002                   |                       | 9,002                    | (42,501)                 |
| <b>Total Expenditure</b>                                  |      | <b>(281,441)</b>        |                       | <b>(281,441)</b>         | <b>(125,204)</b>         |
| <b>Net (expenditure)/income and net movement in funds</b> |      | <b>(14,482)</b>         |                       | <b>(14,482)</b>          | <b>31,026</b>            |
| <b>Reconciliation of Funds</b>                            |      |                         |                       |                          |                          |
| Total funds brought forward                               |      | 56,397                  | (41,640)              | 14,757                   | (16,269)                 |
| <b>Total Funds carried forward</b>                        |      | <b>41,915</b>           | <b>(41,640)</b>       | <b>275</b>               | <b>14,757</b>            |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 27 form part of these financial statements.

# Statement of Financial Position 2020

| 31 December 2020                                               | Note | 2020   |          | 2019   |          |
|----------------------------------------------------------------|------|--------|----------|--------|----------|
|                                                                |      | £      | £        | £      | £        |
| <b>FIXED ASSETS</b>                                            |      |        |          |        |          |
| Tangible fixed assets                                          | 15   |        | 11,304   |        | 15,073   |
| <b>CURRENT ASSETS</b>                                          |      |        |          |        |          |
| Stocks                                                         | 16   | 40,000 |          | 55,000 |          |
| Debtors                                                        | 17   | 15,826 |          | 1,612  |          |
| Cash at bank and in hand                                       |      | 998    |          | 5,473  |          |
|                                                                |      | 56,824 |          | 62,085 |          |
| <b>CREDITORS: amounts falling due within one year</b>          | 18   | 21,501 |          | 27,424 |          |
| <b>NET CURRENT ASSETS</b>                                      |      |        | 35,323   |        | 34,661   |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>                   |      |        | 46,627   |        | 49,734   |
| <b>CREDITORS: amounts falling due after more than one year</b> | 19   |        | 46,352   |        | 34,977   |
| <b>NET ASSETS</b>                                              |      |        | 275      |        | 14,757   |
| <b>FUNDS OF THE CHARITY</b>                                    |      |        |          |        |          |
| Restricted funds                                               |      |        | (41,640) |        | (41,640) |
| Unrestricted                                                   |      |        | 41,915   |        | 56,397   |
| <b>Total Charity Funds</b>                                     | 22   |        | 275      |        | 14,757   |

For the year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on **17 September 2021**, and are signed on behalf of the board by:



Dr Tonson Sango  
Director



Dr Precious Sango  
Director

The notes on pages 19 to 27 form part of these financial statements.

# Notes To the Financial Statements 2020

## 1. General information

The charity is a private company limited by guarantee, incorporated and registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 2, Barton Business Park, New Dover Road, Canterbury, Kent, CT1 3AA.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

## 3. Accounting policies

### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value in accordance with FRS 102.

### Going concern

There are no material uncertainties about the charity's ability to continue.

### Income tax

The taxation expense recognised in the Statement of Financial Activities represents the aggregate amount of current and deferred tax recognised in the reporting period.

Current tax is recognised on taxable income or expenditure for the current and past periods. Current tax is measured at the amounts of tax expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction

will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### **Intangible assets**

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses. Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

## **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

|                   |   |                    |
|-------------------|---|--------------------|
| Goodwill          | - | 100% straight line |
| Social Media Hits | - | 100% straight line |

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

## **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

## **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                     |   |                      |
|---------------------|---|----------------------|
| Motor Vehicles      | - | 25% reducing balance |
| Computer Equipment  | - | 25% reducing balance |
| Furniture Equipment | - | 25% reducing balance |

## **Impairment of fixed assets**

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

## **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

## **Finance leases and hire purchase contracts**

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

## **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

## **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

## **4. Limited by guarantee**

Books To Africa International is a company limited by guarantee and accordingly does not have a share capital.

Each member of the company undertakes to contribute such amounts as may be required not exceeding £1 to the assets of the charitable company in the event of it's being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## 5. Donations and Legacies

|                              | Unrestricted Funds<br>£ | Total Funds<br>2020<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2019<br>£ |
|------------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| <b>DONATIONS</b>             |                         |                          |                         |                          |
| Single Donations             | 11,492                  | 11,492                   | 18,906                  | 18,906                   |
| <b>GRANTS</b>                |                         |                          |                         |                          |
| Grants receivable            | 19,811                  | 19,811                   | 42,300                  | 42,300                   |
| Small business support grant | 25,000                  | 25,000                   | -                       | -                        |
|                              | <b>56,303</b>           | <b>56,303</b>            | <b>61,206</b>           | <b>61,206</b>            |

## 6. Charitable activities

|                        | Unrestricted Funds<br>£ | Total Funds<br>2020<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2019<br>£ |
|------------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| Book Sales             | 75,341                  | 75,341                   | 32,235                  | 32,235                   |
| International shipping | 60,575                  | 60,575                   | 26,972                  | 26,972                   |
| Collections            | 71,401                  | 71,401                   | 33,263                  | 33,263                   |
|                        | <b>207,317</b>          | <b>207,317</b>           | <b>92,470</b>           | <b>92,470</b>            |

## 7. Other income

|                 | Unrestricted Funds<br>£ | Total Funds<br>2020<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2019<br>£ |
|-----------------|-------------------------|--------------------------|-------------------------|--------------------------|
| Gift Aid Income | <b>207,317</b>          | <b>207,317</b>           | 92,470                  | 92,470                   |

## 8. Expenditure on charitable activities by fund type

|                     | Unrestricted Funds<br>£ | Total Funds<br>2020<br>£ | Unrestricted Funds<br>£ | Total Funds<br>2019<br>£ |
|---------------------|-------------------------|--------------------------|-------------------------|--------------------------|
| Charitable Activity | 251,641                 | 251,641                  | 167,042                 | 167,042                  |
| Support costs       | 20,798                  | 20,798                   | 663                     | 663                      |
|                     | <b>272,439</b>          | <b>272,439</b>           | <b>167,705</b>          | <b>167,705</b>           |

## 9. Expenditure on charitable activities by activity type

|                     | Activities undertaken directly<br>£ | Support Costs<br>£ | Total Funds<br>2020<br>£ | Total Funds<br>2019<br>£ |
|---------------------|-------------------------------------|--------------------|--------------------------|--------------------------|
| Charitable Activity | 251,641                             | -                  | 251,641                  | 167,042                  |
| Governance costs    | -                                   | 20,798             | 20,798                   | 663                      |
|                     | <b>251,641</b>                      | <b>20,798</b>      | <b>272,439</b>           | <b>167,705</b>           |

#### 10. Other expenditure

|                     | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2019<br>£ |
|---------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Sub Contract Labour | 9,002                      | 9,002                    | (42,501)                   | (42,501)                 |

#### 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

|                     | 2020<br>£ | 2019<br>£ |
|---------------------|-----------|-----------|
| Sub Contract Labour | 9,002     | (42,501)  |

#### 12. Independent examination fees

|                                                                                                      | 2020<br>£ | 2019<br>£ |
|------------------------------------------------------------------------------------------------------|-----------|-----------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | 500       | 500       |

#### 13. Trustee remuneration and expenses

One or more trustees has been paid remuneration or received other benefits from employment with the charity. The trustees Dr T Sango and Dr P Sango have received money in relation to costs incurred in the running of the charity and subsistence payments whilst working on the charity's behalf. Dr T Sango started a new employment with the charity on 1 June 2020. The employment contract is in agreement with the Memorandum & Articles. The trustee (Mr T Sango) will remain Chair of the Board of Trustees but has lost his voting rights. The charity has repaid £15,705 by the year end clearing all amounts due to the trustees by the charity (2019 - £15,705). Dr P Sango had lent the charity on a 3-year term £20,000, starting in April 2017, which has been fully repaid in the year at 0% interest as agreed with the trustee in the previous year.

#### 14. Intangible assets

|                                        | Goodwill<br>£ | Development<br>costs<br>£ | Total<br>£ |
|----------------------------------------|---------------|---------------------------|------------|
| <b>Cost</b>                            |               |                           |            |
| At 1 January 2020 and 31 December 2020 | 16,315        | 306                       | 16,621     |
| <b>Amortisation</b>                    |               |                           |            |
| At 1 January 2020 and 31 December 2020 | 16,315        | 306                       | 16,621     |
| <b>Carrying amount</b>                 |               |                           |            |
| At 31 December 2020                    | -             | -                         | -          |
| At 31 December 2019                    | -             | -                         | -          |

## 15. Tangible fixed assets

|                                                   | Motor<br>vehicles<br>£ | Equipment<br>£ | Furniture<br>Equipment<br>£ | Total<br>£    |
|---------------------------------------------------|------------------------|----------------|-----------------------------|---------------|
| <b>Cost</b>                                       |                        |                |                             |               |
| <b>At 1 January 2020 and<br/>31 December 2020</b> | 20,097                 | 1,491          | 5,920                       | <b>27,508</b> |
| <b>Depreciation</b>                               |                        |                |                             |               |
| At 1 January 2020                                 | 8,792                  | 902            | 2,741                       | <b>12,435</b> |
| Charge for the year                               | 2,827                  | 147            | 795                         | <b>3,769</b>  |
| <b>At 31 December 2020</b>                        | 11,619                 | 1,049          | 3,536                       | <b>16,204</b> |
| <b>Carrying amount</b>                            |                        |                |                             |               |
| <b>At 31 December 2020</b>                        | 8,478                  | 442            | 2,384                       | <b>11,304</b> |
| At 31 December 2019                               | 11,305                 | 589            | 3,179                       | <b>15,073</b> |

## 16. Stocks

|                               | 2020<br>£     | 2019<br>£     |
|-------------------------------|---------------|---------------|
| Raw materials and consumables | <b>40,000</b> | <b>55,000</b> |

The value of stock at the year end is £40,000. This represents 400,000 books which have been sorted, cleaned and boxed ready for shipping. The estimated market value of the stock to replace would cost at least £400,000. Therefore, it would cost the charity £400,000 to replace this stock.

## 17. Debtors

|                                | 2020<br>£     | 2019<br>£    |
|--------------------------------|---------------|--------------|
| Prepayments and accrued income | <b>8,358</b>  | -            |
| Other debtors                  | <b>7,468</b>  | 1,612        |
|                                | <b>15,826</b> | <b>1,612</b> |

## 18. Creditors: amounts falling due within one year

|                                 | 2020<br>£     | 2019<br>£     |
|---------------------------------|---------------|---------------|
| Bank loans and overdrafts       | <b>4,399</b>  | 3,320         |
| Accruals and deferred income    | <b>1,000</b>  | 1,000         |
| Social security and other taxes | <b>1,102</b>  | -             |
| Director loan accounts          | -             | 15,705        |
| Other creditors                 | <b>15,000</b> | 7,399         |
|                                 | <b>21,501</b> | <b>27,424</b> |

**19. Creditors: amounts falling due after more than one year**

|                                                              | 2020<br>£     | 2019<br>£     |
|--------------------------------------------------------------|---------------|---------------|
| Bank loans and overdrafts                                    | 36,400        | -             |
| Obligations under finance leases and hire purchase contracts | 9,952         | 14,977        |
| Dr P Sango Loan                                              | -             | 20,000        |
|                                                              | <b>46,352</b> | <b>34,977</b> |

**20. Finance leases and hire purchase contracts**

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

|                                              | 2020<br>£    | 2019<br>£     |
|----------------------------------------------|--------------|---------------|
| Not later than 1 year                        | 9,059        | 4,508         |
| Later than 1 year and not later than 5 years | 893          | 10,469        |
|                                              | <b>9,952</b> | <b>14,977</b> |

**21. Pensions and other post-retirement benefits****Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £416 (2019: £Nil).

**22. Analysis of charitable funds****Unrestricted funds**

|               | At 1<br>January<br>2020<br>£ | Income<br>£ | Expenditure<br>£ | At 31<br>December<br>2020<br>£ |
|---------------|------------------------------|-------------|------------------|--------------------------------|
| General funds | 56,397                       | 266,959     | (281,441)        | <b>41,915</b>                  |
|               | At 1<br>January<br>2019<br>£ | Income<br>£ | Expenditure<br>£ | At 31<br>December<br>2019<br>£ |
| General funds | 25,371                       | 156,230     | (125,204)        | <b>56,397</b>                  |

## Restricted funds

|                 | At 1<br>January<br>2020<br>£ | Income<br>£ | Expenditure<br>£ | At 31<br>December<br>2020<br>£ |
|-----------------|------------------------------|-------------|------------------|--------------------------------|
| Restricted fund | (41,640)                     | -           | -                | (41,640)                       |

|                 | At 1<br>January<br>2019<br>£ | Income<br>£ | Expenditure<br>£ | At 31<br>December<br>2019<br>£ |
|-----------------|------------------------------|-------------|------------------|--------------------------------|
| Restricted fund | (41,640)                     | -           | -                | (41,640)                       |

## 23. Analysis of net assets between funds

|                               | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|-------------------------------|----------------------------|--------------------------|
| Tangible fixed assets         | 11,304                     | 11,304                   |
| Current assets                | 56,824                     | 56,824                   |
| Creditors less than 1 year    | (18,901)                   | (18,901)                 |
| Creditors greater than 1 year | (48,952)                   | (48,952)                 |
| <b>Net assets</b>             | 275                        | 275                      |

|                               | Unrestricted<br>Funds<br>£ | Total Funds<br>2019<br>£ |
|-------------------------------|----------------------------|--------------------------|
| Tangible fixed assets         | 15,073                     | 15,073                   |
| Current assets                | 62,085                     | 62,085                   |
| Creditors less than 1 year    | (27,424)                   | (27,424)                 |
| Creditors greater than 1 year | (34,977)                   | (34,977)                 |
| <b>Net assets</b>             | 14,757                     | 14,757                   |

## 24. Donated goods and volunteers

The charity receives most of its stock through books donated from organisations within the UK. The value has been placed at 10p per book as this reflects the work involved of preparing the books ready for shipping to Africa.

Volunteers also offer their labour free of charge as and when they are needed and available.

## 25. Related parties

There were no related parties' transactions in the year.