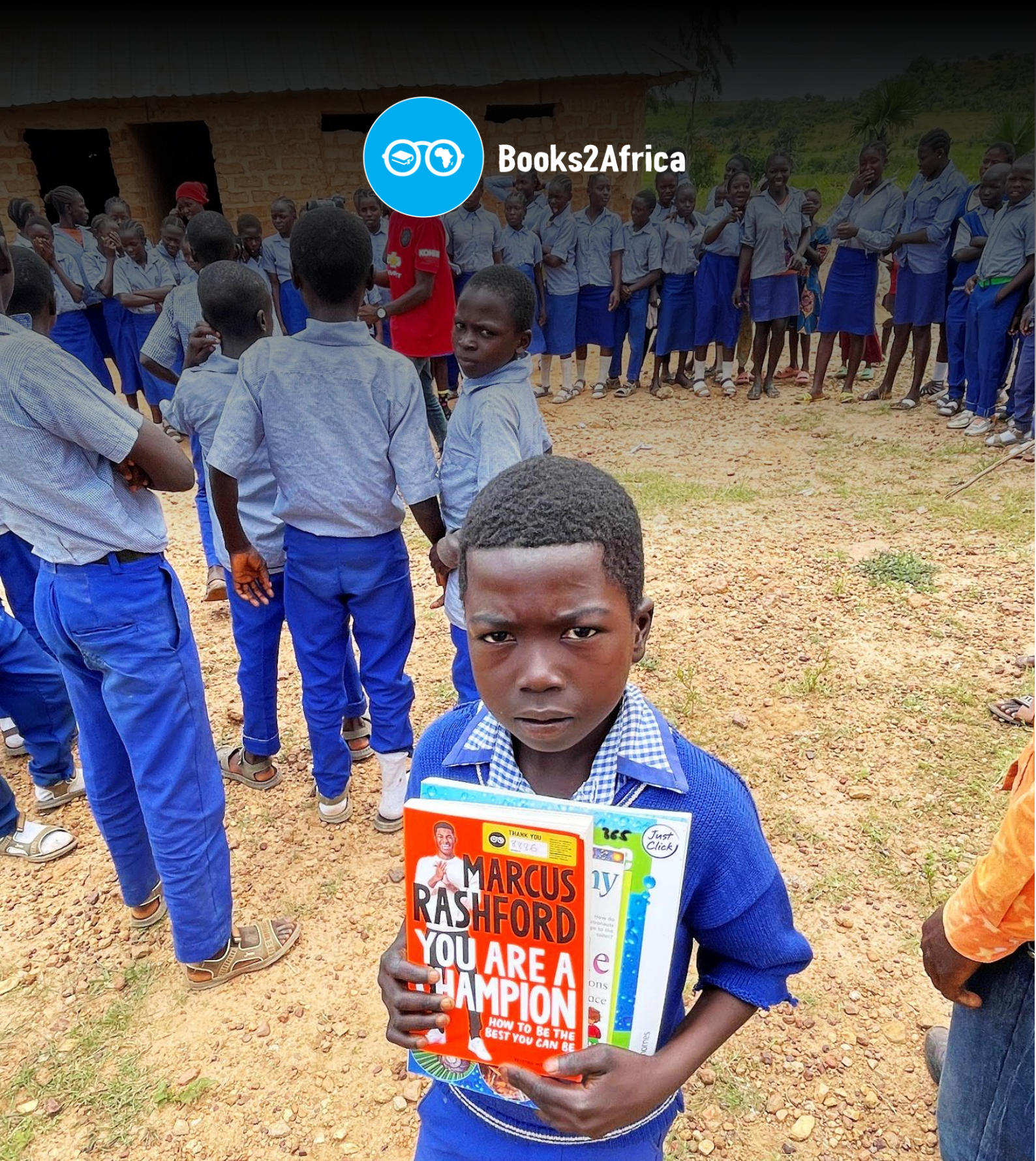




Books2Africa



Trustees' Annual Report and Financial Statements 2021

Books2Africa

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



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BOOKS TO AFRICA INTERNATIONAL

Books To Africa International, trading as Books2Africa, is a UK Registered Charity (1152599) and a charitable company limited by guarantee registered in England and Wales (08528635) in Special Consultative Status with the United Nations ECOSOC.

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, New Dover Road, Canterbury, CT1 3AA.
Charity Contact Details	info@books2africa.org +441227392239.
Bankers	Barclays Bank, 9, St George's St, Canterbury, CT1 2JX.
Accountant and Independent Examiner	Tracey Percy FCCA, Levicks Accountants, 12 Dover Street, Canterbury, CT1 3HD.
Insurance	Public Liability, Employers Liability, Products Liability and Building Insurance.
Trustees	<ol style="list-style-type: none">1. Dr T Sango – Founding Trustee.2. Dr P Sango – Founding Trustee.3. Mr C Sango – Founding Trustee.4. Mr G Sango – Founding Trustee.5. Ms A Kieffer – Honorary Trustee.6. Ms A Nandan – Honorary Trustee.7. Mr P Ikeru – Honorary Trustee.8. Ms L Mpofu – Honorary Trustee.9. Ms S Bell – Honorary Trustee.
Team Members	<ul style="list-style-type: none">• 7 paid staff and 70 plus ad hoc volunteers
Global Network	<ul style="list-style-type: none">• 87,397 plus total social media followers and newsletter subscribers.
Registration with Government Agencies and Professional Bodies	<ul style="list-style-type: none">• HMRC.• The Charity Commission.• Companies House.• Fundraising Regulator.• Pensions Regulator.• Information Commissioner's Office.• UN ECOSOC Consultative Status.
Website	www.books2africa.org

Our Mission



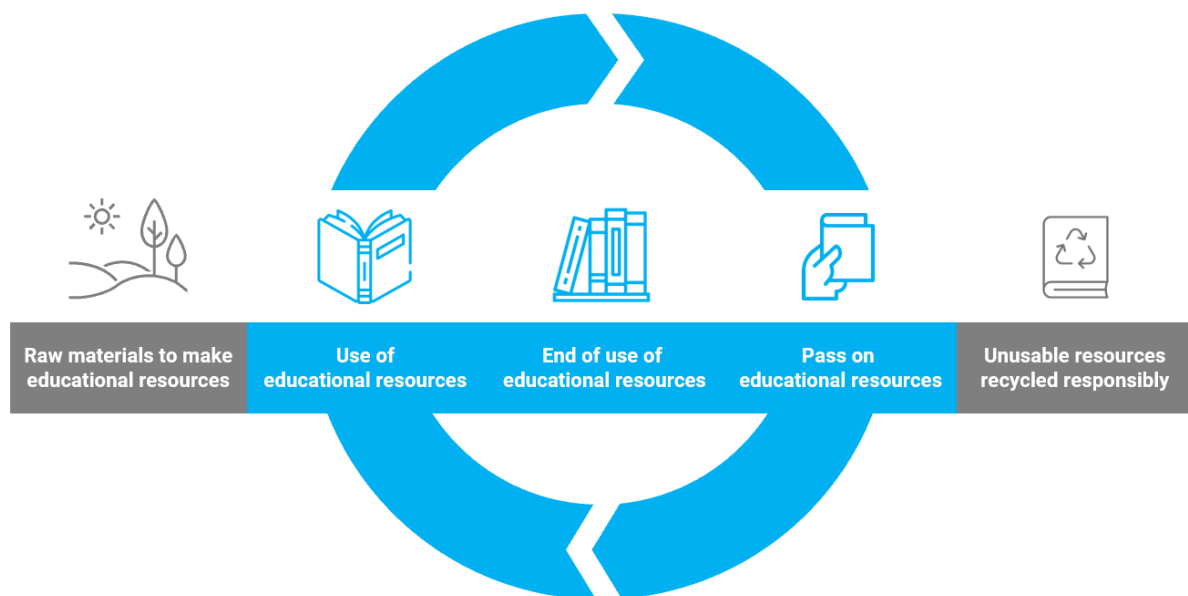
Educating people, saving the planet

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.

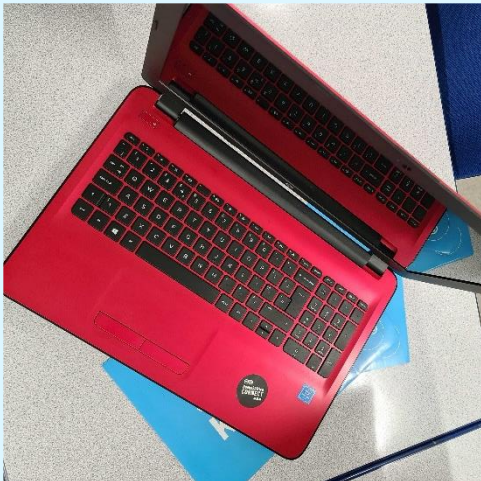
- New and used books.
- Written in English, French or any African language.
- Nursery, Primary, Secondary or University textbooks.
- Children's books and comics.
- Dictionaries, Encyclopaedias and Reference books.
- Novels, Hobbies and Leisure books.
- Bibles, Hymnals and Religious books.
- Unused notebooks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

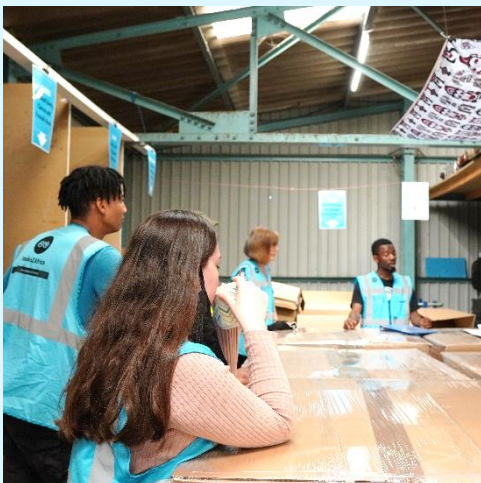
- Located in Canterbury, Kent, where the charity was founded.
- Workspaces, meeting room, kitchen, washroom and warehouses with total storage capacity of 500,000 books.
- Team members who process donated items on-site include 7 paid staff and more than 70 ad hoc volunteers.
- Electric forklift, manual 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.

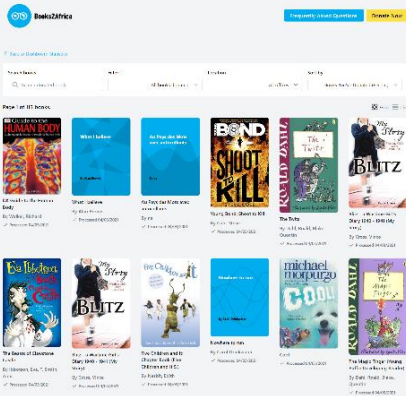
- Book donors have access to a personal impact dashboard where they can track the impact of their donated educational resources in real-time. Thanks to our proprietary software called Books2Africa Curiosity, donors can view a detailed record of all the books they've donated, their status and location,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

Impact Photos, Videos, 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

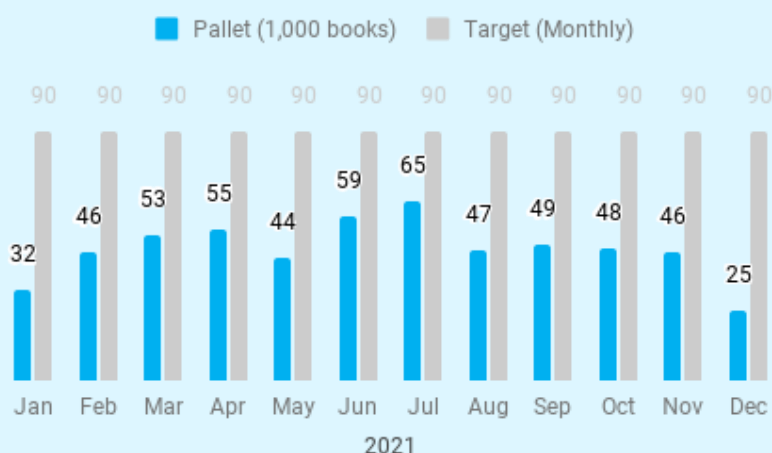
Key Performance Indicators 2021

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
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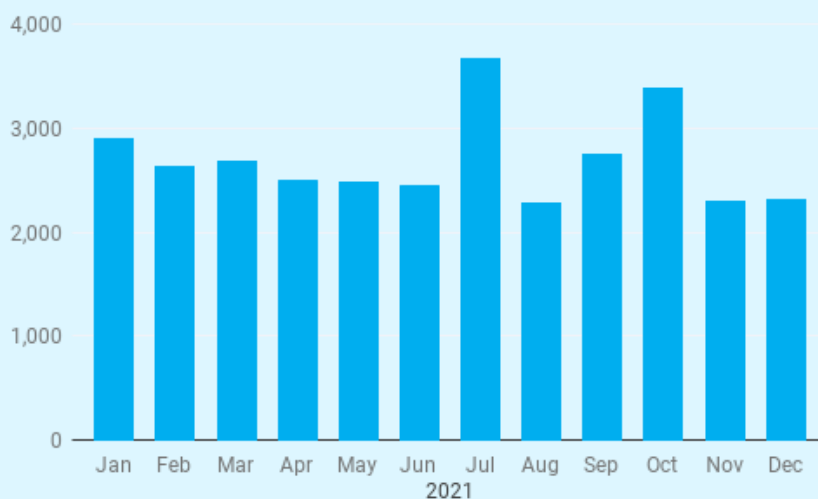


2.

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
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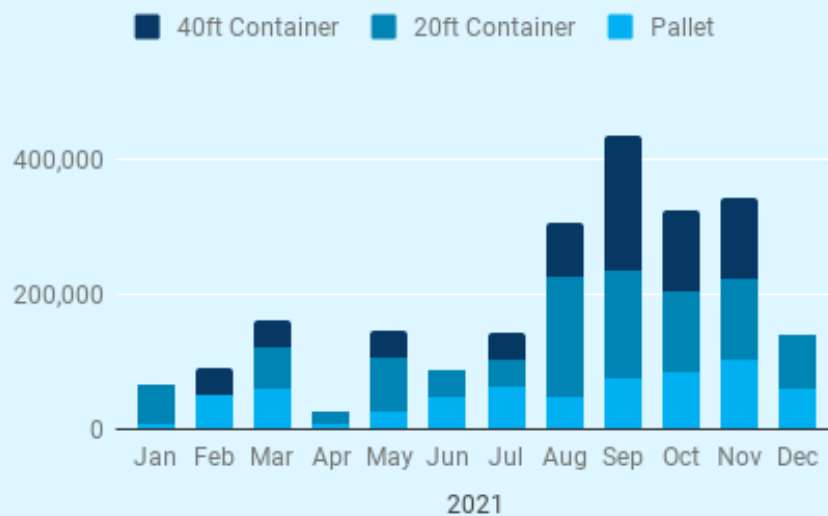


3.

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
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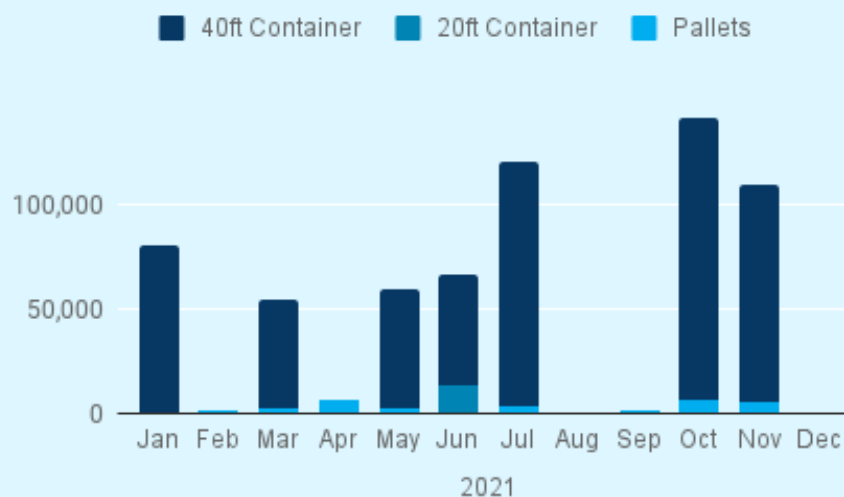


4.

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
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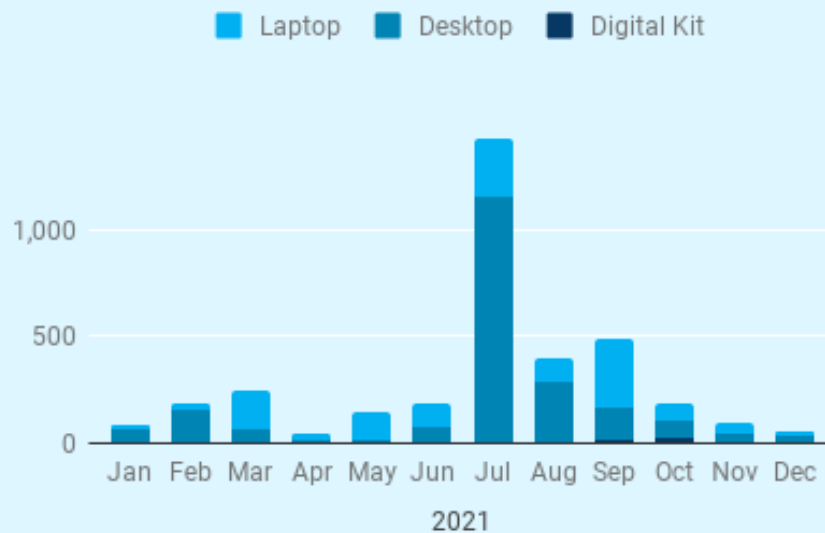


5.

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
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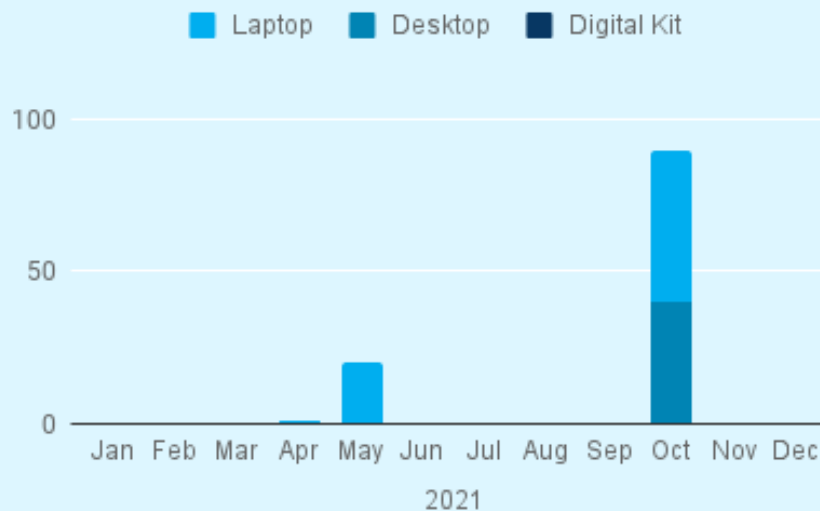


6.

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
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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
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Impact Summary 2021

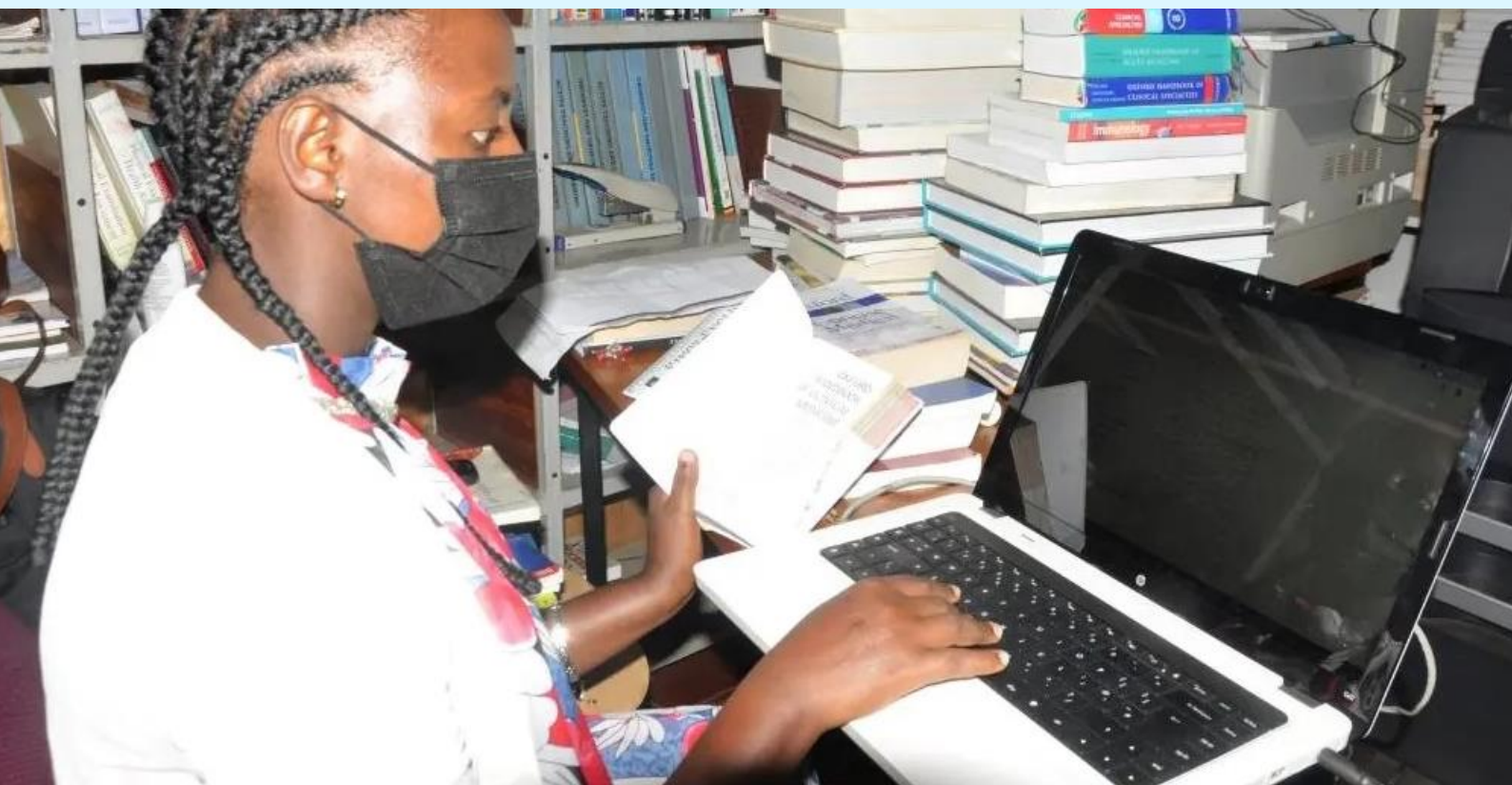
2012 – 2021

		
Books 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
2,303,061	124	1,152,150 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 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.”

Books Delivered 13,735	Computers Delivered 30	Student population 310	Staff Population 62	Community Impacted Mulago
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- 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 £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and Endowments					
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
Total Income		421,974		421,974	266,959
Expenditure					
Expenditure on charitable activities	9,10	445,511	-	445,511	272,439
Other expenditure	11	-	-	-	9,002
Total Expenditure		(445,511)		(445,511)	(281,441)
Net (expenditure)/income and net movement in funds		(23,537)		(23,537)	(14,482)
Reconciliation of Funds					
Total funds brought forward		41,915	(41,640)	275	14,757
Total Funds carried forward		18,378	(41,640)	(23,262)	275

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	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	16		8,674		11,304
CURRENT ASSETS					
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	
CREDITORS: amounts falling due within one year	19	52,085		21,501	
NET CURRENT ASSETS			4,213		35,323
TOTAL ASSETS LESS CURRENT LIABILITIES			12,887		46,627
CREDITORS: amounts falling due after more than one year	20		36,149		46,352
NET LIABILITIES			(23,262)		275
FUNDS OF THE CHARITY					
Restricted funds			-		(41,640)
Unrestricted			(23,262)		41,915
Total Charity Funds	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:

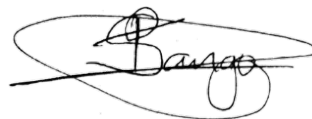
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation 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 £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
DONATIONS				
Single Donations	29,380	29,380	11,492	11,492
GRANTS				
Grants receivable	46,219	46,219	19,811	19,811
Small business support grant	-	-	25,000	25,000
	75,599	75,599	56,303	56,303

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
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
	336,866	336,866	207,317	207,317

7. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	2	2	-	-

8. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Gift Aid Income	9,507	9,507	3,339	3,339

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
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 £	Support Costs £	Total Funds 2021 £	Total Funds 2020 £
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 £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Sub Contract Labour	-	-	9,001	9,002

12. Net (expenditure)/income

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

	2021 £	2020 £
Depreciation of tangible fixed assets	2,890	3,769

13. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: 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 £	Development costs £	Total £
Cost			
At 1 January 2021 and 31 December 2021	16,315	306	16,621
Amortisation			
At 1 January 2021 and 31 December 2021	16,315	306	16,621
Carrying amount			
At 31 December 2021	-	-	-
At 31 December 2020	-	-	-

16. Tangible fixed assets

	Motor vehicles £	Equipment £	Furniture Equipment £	Total £
Cost				
At 1 January 2021	20,097	1,491	5,920	27,508
Additions	-	-	260	260
At 31 December 2021	20,097	1,491	6,180	27,768
Depreciation				
At 1 January 2021	11,619	1,049	3,536	16,204
Charge for the year	2,119	110	661	2,890
At 31 December 2021	13,738	1,159	4,197	19,094
Carrying amount				
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 £	2020 £
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 £	2020 £
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 £	2020 £
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 £	2020 £
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 £	2020 £
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 January 2021 £	Income £	Expenditure £	At 31 December 2021 £
General funds	41,915	421,974	(445,511)	(23,262)
	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
General funds	56,397	266,959	(281,441)	41,915

Restricted funds

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

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
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)
Net assets	(64,902)	41,640	(23,262)
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
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)
Net assets	275		275

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.



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