



Books2Africa



Trustees' Annual Report and Financial Statements 2022

Books2Africa

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



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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	<ul style="list-style-type: none">• Dr T Sango – Founding Trustee.• Dr P Sango – Founding Trustee.• Mr C Sango – Founding Trustee.• Mr G Sango – Founding Trustee.• Ms A Kieffer – Honorary Trustee.• Ms A Nandan – Honorary Trustee.• Mr P Ikeru – Honorary Trustee.• Ms L Mpofu – Honorary Trustee.• Ms S Bell – Honorary Trustee.
Team Members	<ul style="list-style-type: none">• 7 paid staff and 70 plus volunteers
Global Network	<ul style="list-style-type: none">• 95,853 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



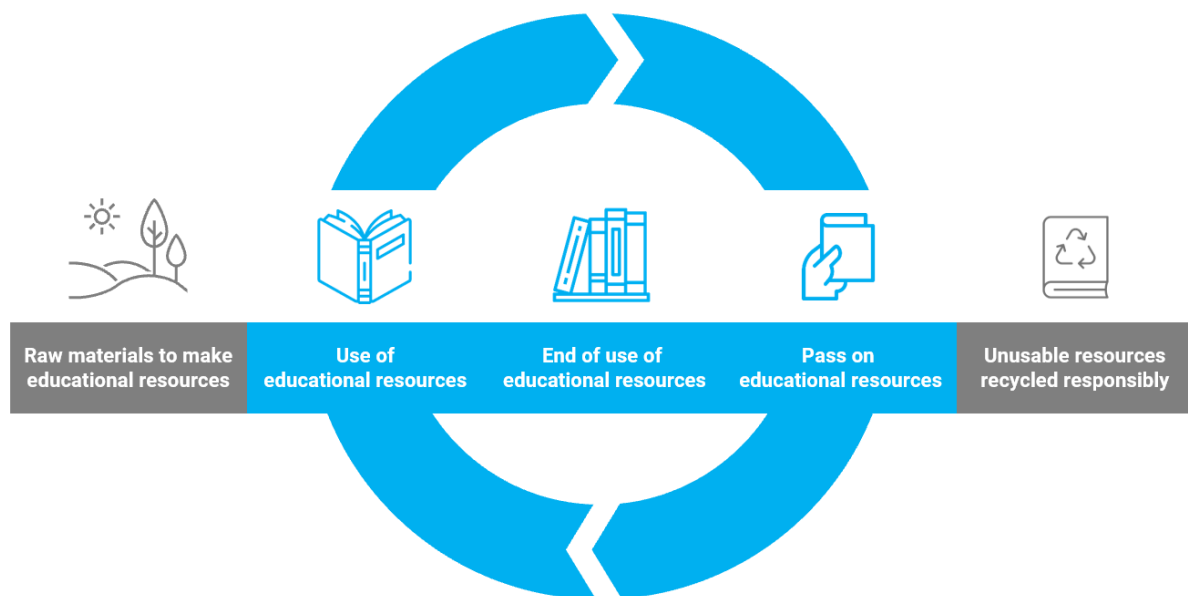
Educating people, saving the planet

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.

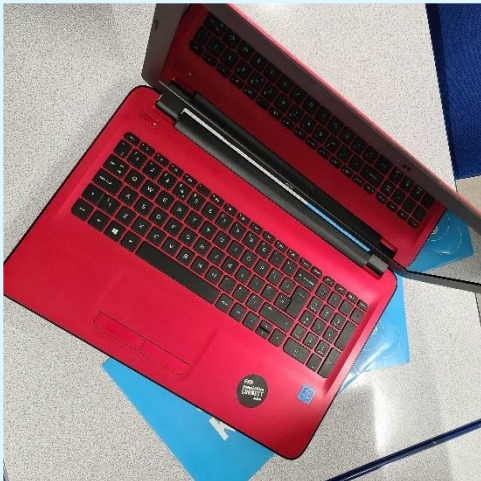
- New and used books.
- Written in English, French or any African language.
- Nursery, Primary, Secondary or University textbooks.
- Children's books and comics.
- Dictionaries, Encyclopaedias and Reference books.
- Novels, Hobbies and Leisure books.
- Bibles, Hymnals and Religious books.
- Unused notebooks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

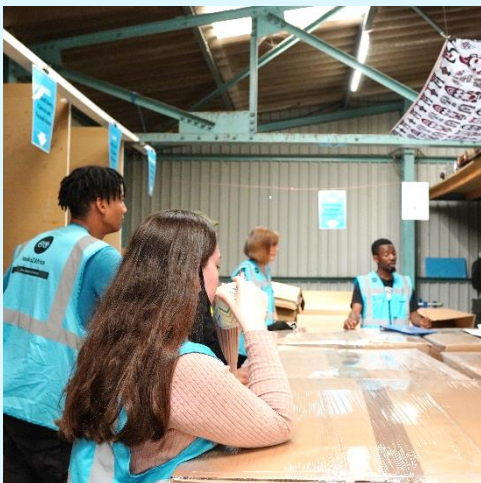
- Located in Canterbury, Kent, where the charity was founded.
- Workspaces, meeting room, kitchen, washroom and warehouses with total storage capacity of 500,000 books.
- Team members who process donated items on-site include 7 paid staff and more than 70 ad hoc volunteers.
- Electric forklift, manual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

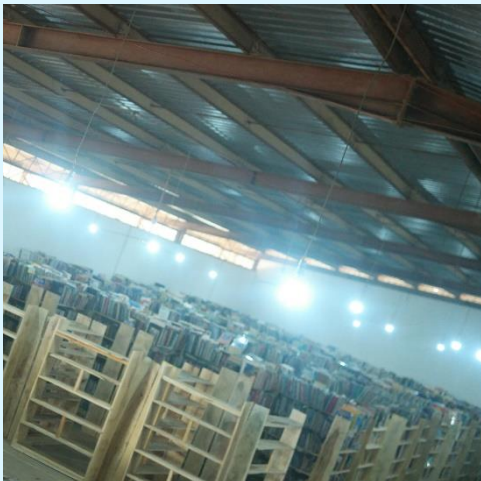
- Individuals, institutions, and communities who require books and computers for educational purposes can apply on our website to request for a shipment from our UK Processing Centre or via one of our Africa Distribution Centres.
- Beneficiaries must be based in an African country and must make educational 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.

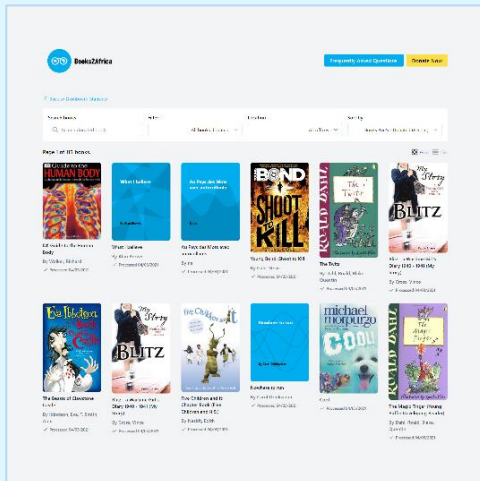
- Digital Study Kit - A parcel box containing a refurbished computer, a solar reading light and online access to digital books via Perlego.
- Pallet - A giant box measuring 100 x 120 x 120cm and weighing 500kg, containing an average of 1,000 books - enough to fill 4 shelves and equip 1 classroom library.
- 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



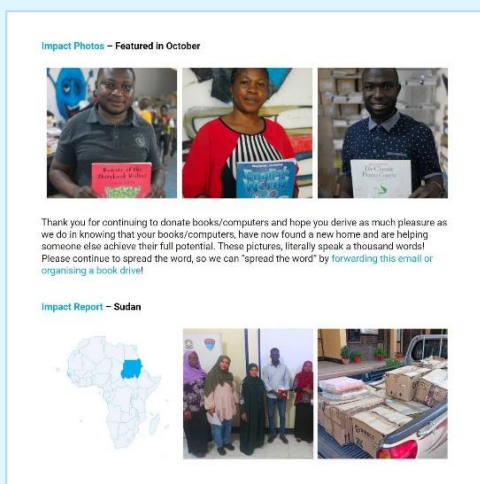
Impact Dashboard.

- 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, 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.

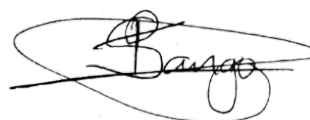
Small company provisions.

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

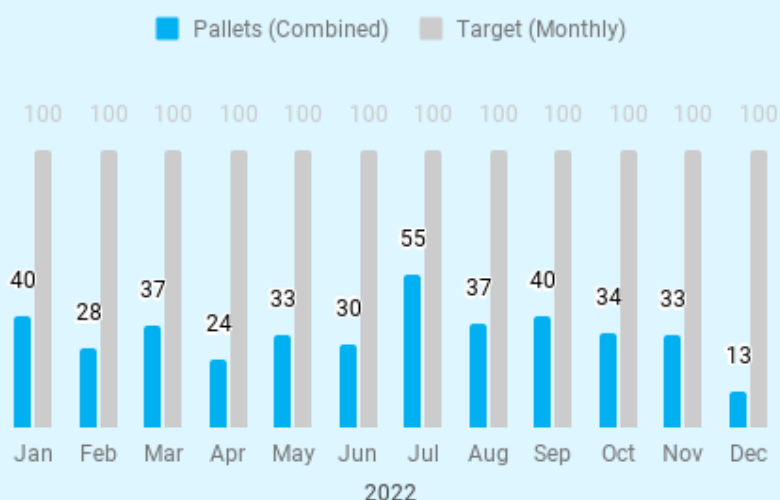
Key Performance Indicators 2022

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
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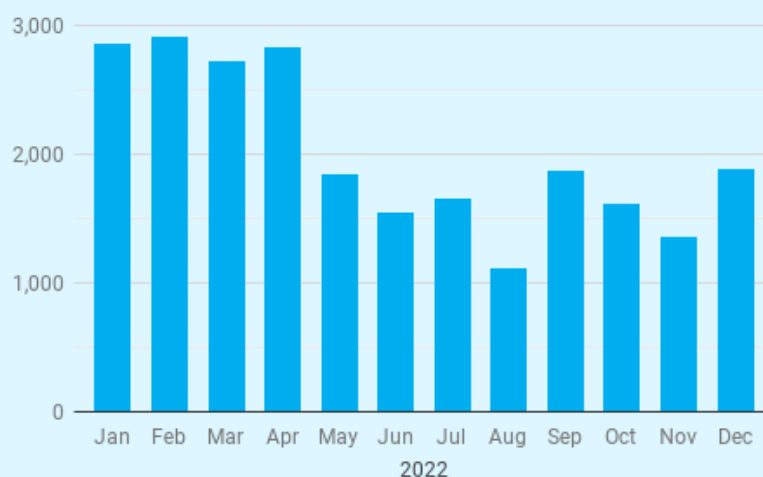


2.

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, marketing, etc.

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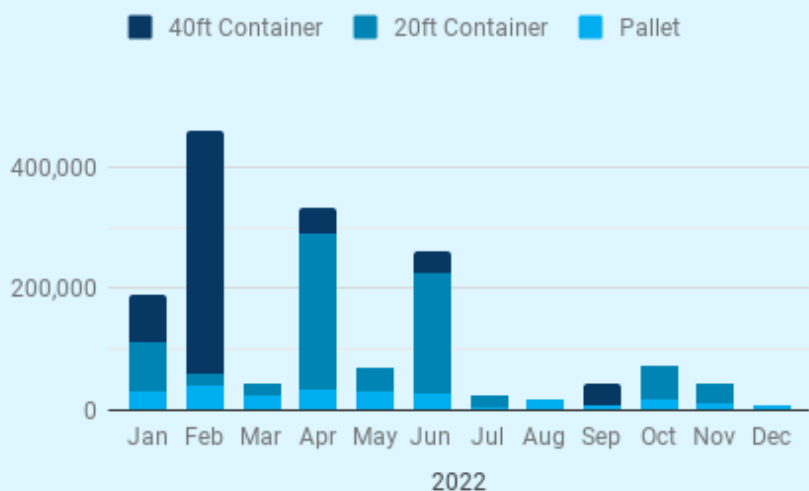


3.

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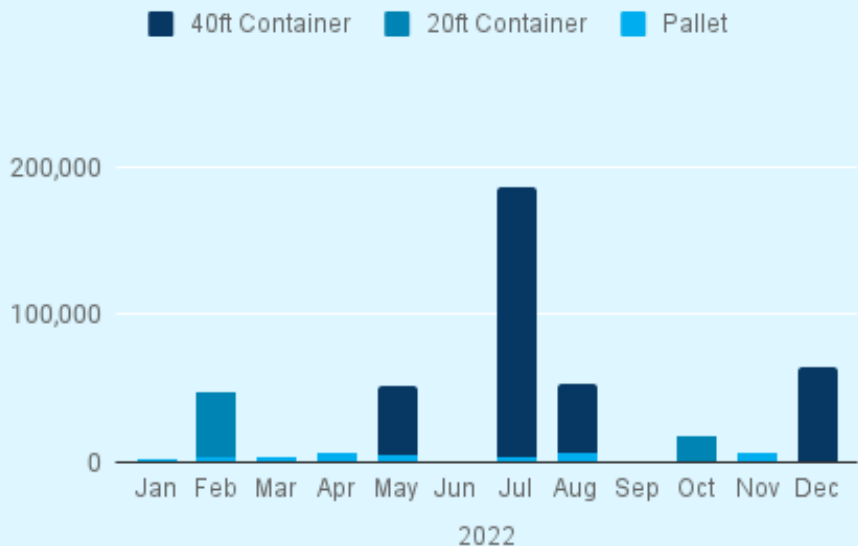


4.

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	437,078	Previous Year	643,641	Yearly Target	1,000,000
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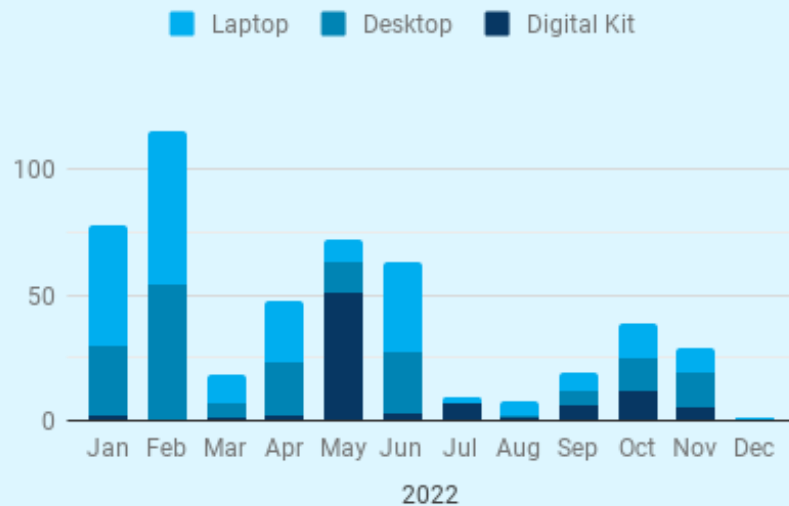


5.

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	499	Previous Year	3,545	Yearly Target	1,000
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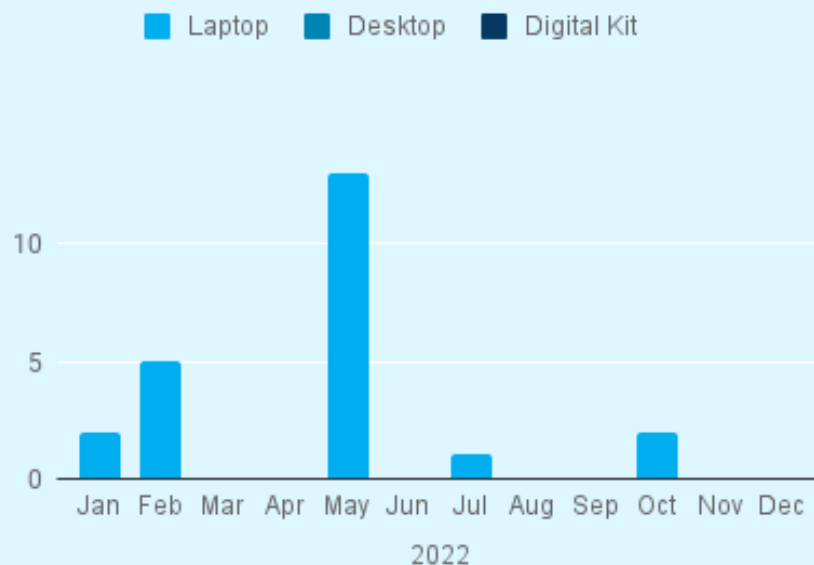


6.

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	31	Previous Year	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 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 Delivered 1,000	Computers Delivered 0	Student population 1,000	Staff Population 50	Community Impacted Masiphumelele
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- 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 £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and Endowments					
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
Total Income		322,614		322,614	421,974
Expenditure					
Expenditure on charitable activities	9,10	386,838	-	386,838	445,511
Total Expenditure		(386,838)		(386,838)	(445,511)
Net (expenditure)/income and net movement in funds		(64,224)	-	(64,224)	(23,537)
Reconciliation of Funds					
Total funds brought forward		(23,262)	-	(23,262)	275
Total Funds carried forward		(87,486)	-	(87,486)	(23,262)

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	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	15		17,149		8,674
CURRENT ASSETS					
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	
CREDITORS: amounts falling due within one year	18	125,317		56,658	
NET CURRENT ASSETS			(68,659)		4,213
TOTAL ASSETS LESS CURRENT LIABILITIES			(51,510)		12,887
CREDITORS: amounts falling due after more than one year	19		35,976		36,149
NET LIABILITIES			(87,486)		(23,262)
FUNDS OF THE CHARITY					
Restricted funds			-		-
Unrestricted			(87,486)		(23,262)
Total Charity Funds	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:

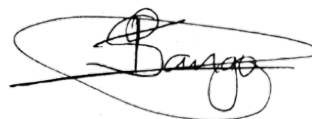
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation 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 £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
DONATIONS				
Single Donations	56,453	56,453	29,380	29,380
GRANTS				
Grants receivable	12,350	12,350	46,219	46,219
	68,803	68,803	75,599	75,599

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
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
	245,616	245,616	336,866	336,866

7. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	104	104	2	2

8. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gift Aid Income	8,091	8,091	9,507	9,507

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable Activity	345,758	345,758	406,435	406,435
Support costs	41,080	41,080	39,076	39,076
	386,838	386,838	445,511	445,511

10. Expenditure on charitable activities by activity type

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

11. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	5,738	2,890

12. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: 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 £	Development costs £	Total £
Cost			
At 1 January 2022 and 31 December 2022	16,315	306	16,621
Amortisation			
At 1 January 2022 and 31 December 2022	16,315	306	16,621
Carrying amount			
At 31 December 2022	-	-	-
At 31 December 2021	-	-	-

15. Tangible fixed assets

	Motor vehicles £	Equipment £	Furniture Equipment £	Total £
Cost				
At 1 January 2022	20,097	1,491	6,180	27,768
Additions	-	-	14,213	14,213
At 31 December 2022	20,097	1,491	20,393	41,981
Depreciation				
At 1 January 2022	13,738	1,159	4,197	19,094
Charge for the year	1,590	83	4,065	5,738
At 31 December 2022	15,328	1,242	8,262	24,832
Carrying amount				
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 £	2021 £
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 £	2021 £
Other debtors	6,542	5,253
	6,542	5,253

18. Creditors: amounts falling due within one year

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

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
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)
Net assets	(87,486)	-	(87,486)
	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)

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:

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