

THE FEDERATION OF CHILDREN'S BOOK GROUPS

England & Wales · Charity number 268289

Details

Other names	F C B G
Status	Registered
Legal form	Other
Registered	1977-02-22
Register	View on the Charity Commission register

Contact

Address	123 Frederick Road Cheam Sutton SM1 2HT
Phone	07894956170
Email	info@fcbg.org.uk
Website	www.fcbg.org.uk

Activities

Objects: TO EDUCATE CHILDREN BY ENCOURAGING THEM TO READ ENJOY AND APPRECIATE BOOKS.IN THE INTERESTS OF SOCIAL WELFARE ORGANISE APPROPRIATE AND ENJOYABLE LEISURE TIME ACTIVITIES THAT BROADEN CHILDREN'S EXPERIENCE OF LIFE AND ENCOURAGE CHILDREN'S AWARENESS OF THE WORLD ABOUT THEM.

Activities: Bringing children and books together throughout the UK

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£49,770	£43,838	-	-
2023-12-31	£43,277	£43,571	-	-
2022-12-31	£33,565	£33,431	-	-
2021-12-31	£24,974	£4,513	-	-
2020-12-31	£31,567	£28,759	-	-

Trustees

Name	Role	Appointed
Erin Foote	Chair	2026-03-01
JANE ETHERIDGE		2011-10-25
Jasmine Brown		2026-03-01
Krista Anne Greenwood		2026-02-07
Rebecca Brattle		2024-04-06
Rosemary Alison Pike		2019-07-06
Sarah Stuffins		2019-07-06

THE FEDERATION OF CHILDREN'S BOOK GROUPS

England & Wales - Charity number 268289

Accounts

THE FEDERATION OF CHILDREN'S BOOK GROUPS

CHARITY NUMBER 268289

REPORT & FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

**THE FEDERATION OF CHILDREN’S BOOK GROUPS
REPORT & FINANCIAL STATEMENTS**

YEAR ENDED 31 DECEMBER 2024

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LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NAME: The Federation of Children's Book Groups

CHARITY REGISTRATION NUMBER: 268289

TRUSTEES:

Jane Etheridge	Chair
Erin Hamilton	Vice Chair
Anne Bradley	National Secretary
Rebecca Brattle	Treasurer (appointed 6/4/24)
Sarah Stuffins	
Rosemary Pike	
Diane Gaunt (resigned 6/4/2024)	
Patricia Adams (resigned 6/4/2024)	

PRINCIPAL ADDRESS:

Wakananai
Firs Road,
Mardy,
Abergavenny,
NP7 6NA

INDEPENDENT EXAMINER:

Community Action Sutton,
Granfers Community Centre
73-79 Oakhill Road
Sutton
SM1 3AA

BANKERS:

Lloyds Bank plc

REPORT OF THE BOARD OF TRUSTEES

For the year ending 31 December 2024

The Board presents the report and financial statements for The Federation of Children's Book Groups for the year ended 31 December 2024. The statements appear in the format required by the Statement of Recommended Practice for Accounting and Reporting by Charities (revised December 2005). The report and statements also comply with Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charity and its governing instrument is a Constitution, originally adopted on 2 October 1976.

Objectives and Activities

To educate children by encouraging them to read and appreciate books

In the interests of social welfare, to organise appropriate and enjoyable leisure time activities that broaden children's experience of life and encourage children's awareness of the world around them.

Public Benefit

The activities that we carry out are described above. These activities are undertaken to meet our objectives and aims and to further our charitable purposes for the public benefit.

In setting and reviewing our objectives and aims, and in planning and carrying out our activities, we have due regard to the public benefit guidance published by the Charity Commission.

Recruitment and Appointment of Trustees

The Board carries out regular reviews of its skill sets and endeavours to recruit as required in order to forward the work of the charity

Risk Management

The organisation has mitigated its financial risk by adopting a reserves policy which is outlined below. Annual accounts and returns are filed with the Charity Commission. In-house financial mentoring is undertaken to ensure charity funds are being properly controlled and in accordance with its constitution objectives.

During the year the charity did not employ anyone and was managed and operated by the Trustees voluntarily.

Report of the BOARD OF Trustees (continued) For the year ending 31 December 2024

Organisation of the Charity

Membership of the Federation is open to any persons or group of persons operating as children's book group.

The Federation consists of

- Children's book groups, individual members, schools and professional members.
- The Regional Organisation as and when appropriate.
- The Executive Committee and Honorary Officers.

Achievements and performance

An in person conference was held in April 2024 at Woldingham School. The conference was deemed to be a success. A venue has been booked for 2025.

The Children's Book Award ceremony was held in Birmingham and was live streamed. There is a significant amount of money in the deposit account which will be required to fund the Children's Book Award until a new sponsor is found. The National Executive is investigating a number of possible sources of funding.

FINANCIAL REVIEW

The results for the year end and financial position of the Charity are shown in the annexed statements.

The charity's surplus is £5,932 (£294 deficit, 2023). This leaves final balances to carry forward of £83,871 of which £80,617 Unrestricted funds and £3,254 Restricted funds. (£77,939 Total funds, 2023). Since the Balance Sheet date no significant changes have taken place.

Report of the BOARD OF Trustees (continued)
For the year ending 31 December 2024**RESERVES POLICY**

The Charity's Trustees aim is to have cash reserves to keep a minimum of three months operating costs, building to a maximum of six months when funds allow, though the nature of the charity's funding dictates that this will be a slow process. The Reserves Policy is reviewed annually by the Trustee Board.

TRUSTEES RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the company and of the profit or loss of the company for that period.

In preparing those Financial Statements the Trustees are required to select suitable accounting policies and apply them consistently; make judgements and estimates that are reasonable and prudent; and prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue in operation.

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

INDEPENDENT EXAMINERS

A resolution proposing Community Action Sutton be appointed as Independent Examiners of the charity will be put to the Annual General Meeting.

BY ORDER OF THE BOARD

.....
Ms Jane Etheridge (Chair)

.....
Ms Rebecca Brattle (Treasurer)

.....
Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FEDERATION OF CHILDREN'S BOOK GROUPS

I report on the accounts for the year ended 31st December 2024 set out on pages 6-12 which have been prepared under the accounting policies set out on page 8.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed

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

- Examine the accounts under section 145 of the 2011 Charities Act;
- Follow the procedures laid down in the general directions given by the Charities Commission under section 145(5)(b) of the Charities Act; and
- State whether particular matters have come to my attention.

Basis of independent review

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe, that in any material respect, the requirements have not been met:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the statement of Recommended Practice; Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Dunstanette Kuti FCCA MCSI

Position: Community Accountant
Community Action Sutton
Granfers Community Centre,
73-79 Oakhill Road, Sutton, Surrey,
SM1 3AA

Date:

THE FEDERATION OF CHILDREN'S BOOK GROUPS
**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income:					
Charitable Activities		35,370	-	35,370	25,253
Voluntary Income		14,033	-	14,033	17,766
Investment Income		367	-	367	258
Total Income	2	49,770	-	49,770	43,277
Expenditure:					
Charitable Activities		42,973	-	42,973	42,606
Governance costs		865	-	865	965
Total Expenditure	3	43,838	-	43,838	43,571
Net Income / (Expenditure)	4	5,932	-	5,932	(294)
Transfers between funds		-	-	-	-
Total Funds brought forward		74,685	3,254	77,939	78,233
Total Funds carried forward		80,617	3,254	83,871	77,939

The charity has no recognised gains or losses other than those in the statement of financial activities. Therefore no statement of total recognised gains and losses has been prepared. All the above amounts relate to continuing activities.

The notes on pages 8 to 12 form part of these accounts.

THE FEDERATION OF CHILDREN'S BOOK GROUPS

BALANCE SHEET AT 31 DECEMBER 2024

	Note	2024 £	2023 £
FIXED ASSETS:			
Tangible Assets	6	6,900	6,900
CURRENT ASSETS:			
Stock		164	164
Debtors & Prepayments	7	1,200	3,890
Cash at bank and in hand		88,474	74,820
		<u>89,838</u>	<u>78,874</u>
LIABILITIES:			
Creditors: Amounts falling due within one year	8	950	1,425
Deferred income	9	11,917	6,410
		<u>12,867</u>	<u>7,835</u>
NET CURRENT ASSETS:		76,971	71,039
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>83,871</u>	<u>77,939</u>
FUNDS			
Unrestricted funds		80,617	74,685
Restricted funds		3,254	3,254
TOTAL FUNDS	10	<u>83,871</u>	<u>77,939</u>

The financial statements were approved by the board on _____ and signed on its behalf by:

The notes on pages 8 to 12 form part of these accounts.

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

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

Basis of preparation of Accounts

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015), effective January 2015.

Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of FCBG.

Restricted funds are made up of grants received for the specific projects including salary payments and may only be applied for this purpose. Any changes to the agreed budgets must be agreed with the funders considered before being actioned.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when FCBG has entitlement to in the income and there is a certainty of receipt and the amount is quantifiable. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts are included when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Interest receivable is included when receivable.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Governance costs include those costs associated with organisational administration and compliance with constitutional and statutory requirements.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

2 INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Charitable Activities				
FCBG Conference	29,615	-	29,615	23,979
FCBG	5,755	-	5,755	1,274
	35,370	-	35,370	25,253
Voluntary Income				
FCBG				
Subscriptions	6,025	-	6,025	5,345
Donations and Sponsorship	3,158	-	3,158	5,897
CBA				
CBA contributions	4,850	-	4,850	6,523
	14,033	-	14,033	17,765
Other income				
Bank interest received	367	-	367	258
	367	-	367	258
Total Income	49,770	-	49,770	43,277

3. EXPENDITURE:

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Charitable Activities				
FCBG				
Exec Travel	2,850	-	2,850	2,302
Secretarial	186	-	186	81
Newsletter	1,320	-	1,320	1,320
NSSM	-	-	-	59
CBA	11,860	-	11,860	11,020
Conference	83	-	83	-
NNFN	-	-	-	260
Insurance	325	-	325	325
Sundries	681	-	681	1,540
Storage	1,248	-	1,248	1,152
Meetings/Room Rental	156	-	156	144
CDL Hotel Ltd -dispute	-	-	-	2,083
FCBG Conf				
2024 Delegate refunds	315	-	315	400
2024 Sundries	50	-	50	-
2024 venue fees	17,284.5	-	17,285	18,589
2024 Speaker fees	2,625	-	2,625	3,200
2023 Speaker fees	100	-	100	132
2024 expenses	3,889.5	-	3,890	-
	42,973	-	42,973	42,606
Governance costs				
Independent Examiner's fee	865	-	865	965
	865	-	865	965
	43,838	-	43,838	43,571

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

4. NET RESOURCES FOR THE YEAR

(a) This is stated after charging:

Independent Examiners Fee

2024	2023
£	£
865	965

(b) Donated goods in the year

2024	2023
£	£
Nil	Nil

5. STAFF COSTS

Trustee and Employee information

Trustees

No remuneration or expenses were paid to any trustee during the year (2023: nil).

The aggregate amount of reimbursed traveling expenses made to the four trustees was £ nil (2023: nil).

6. FIXED ASSETS**Cost**

At 31 December 2024 and 2023

Trophies	Total
£	£
6,900	6,900

Depreciation

At 31 December 2024 and 2023

-	-
---	---

Net Book Values

At 31 December 2024 and 2023

6,900	6,900
-------	-------

7. DEBTORS

Prepayments

2024	2023
£	£
1,200	3,890
1,200	3,890

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

8. CREDITORS – amounts falling due within one year

	2024 £	2023 £
Accrued expenses	-	475
Accrued Independent Examiners Fees	950	950
TOTAL	950	1,425

9. DEFERRED INCOME

	2024 £	2023 £
2025 Delegates	10,902	5,405
2025 Publishers	1,015	1,005
	11,917	6,410

10. TOTAL FUNDS

	At 31 December 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Restricted Funds					
National Year of Reading Fund	3,254	-	-	-	3,254
Restricted Funds	3,254	-	-	-	3,254
Unrestricted Funds					
General Fund	74,685	49,770	(43,838)	-	80,617
	77,939	49,770	(43,838)	-	83,871

THE FEDERATION OF CHILDREN'S BOOK GROUPS

England & Wales - Charity number 268289

Accounts

THE FEDERATION OF CHILDREN'S BOOK GROUPS
CHARITY NUMBER 268289

REPORT & FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

**THE FEDERATION OF CHILDREN'S BOOK GROUPS
REPORT & FINANCIAL STATEMENTS**

YEAR ENDED 31 DECEMBER 2023

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THE FEDERATION OF CHILDREN'S BOOK GROUPS

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NAME: The Federation of Children's Book Groups

CHARITY REGISTRATION NUMBER: 268289

TRUSTEES:

Patricia Adams	Chair
Jane Etheridge	Vice Chair
Anne Bradley	National Secretary
Sarah Stuffins	Treasurer
Rosemary Pike	
Diane Gaunt	
Annie Everall	(resigned 15/4/2023)
Elizabeth Hall	(resigned 15/4/2023)

PRINCIPAL ADDRESS:

Wakananai
Firs Road,
Mardy,
Abergavenny,
NP7 6NA

INDEPENDENT EXAMINER:

Dunstanette Kuti FCCA
Community Action Sutton,
Granfers Community Centre
73-79 Oakhill Road
Sutton
SM1 3AA

BANKERS:

Lloyds Bank plc

THE FEDERATION OF CHILDREN'S BOOK GROUPS

REPORT OF THE BOARD OF TRUSTEES For the year ending 31 December 2023

The Board presents the report and financial statements for The Federation of Children's Book Groups for the year ended 31 December 2023. The statements appear in the format required by the Statement of Recommended Practice for Accounting and Reporting by Charities (revised December 2005). The report and statements also comply with Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charity and its governing instrument is a Constitution, originally adopted on 2 October 1976.

Objectives and Activities

To educate children by encouraging them to read and appreciate books

In the interests of social welfare, to organise appropriate and enjoyable leisure time activities that broaden children's experience of life and encourage children's awareness of the world around them.

Public Benefit

The activities that we carry out are described above. These activities are undertaken to meet our objectives and aims and to further our charitable purposes for the public benefit.

In setting and reviewing our objectives and aims, and in planning and carrying out our activities, we have due regard to the public benefit guidance published by the Charity Commission.

Recruitment and Appointment of Trustees

The Board carries out regular reviews of its skill sets and endeavours to recruit as required in order to forward the work of the charity

Risk Management

The organisation has mitigated its financial risk by adopting a reserves policy which is outlined below. Annual accounts and returns are filed with the Charity Commission. In-house financial mentoring is undertaken to ensure charity funds are being properly controlled and in accordance with its constitution objectives.

During the year the charity did not employ anyone and was managed and operated by the Trustees voluntarily.

THE FEDERATION OF CHILDREN'S BOOK GROUPS

REPORT OF THE BOARD OF TRUSTEES (continued) For the year ending 31 December 2023

Organisation of the Charity

Membership of the Federation is open to any persons or group of persons operating as children's book group.

The Federation consists of

- Children's book groups, individual members and professional members.
- The Regional Organisation as and when appropriate.
- The Executive Committee and Honorary Officers.

Achievements and performance

An in person conference was held in April 2023 at Rugby School. The number of delegates had increased since 2022 and the conference was deemed to be a success. A venue has been booked for 2024

The Children's Book Award ceremony was held at the Centre for Literacy in Primary Education. Following legal action supported by our insurers the Federation was repaid £5000 by the venue for the 2022 award ceremony which was cancelled due to industrial action. There is a significant amount of money in the deposit account which will be required to fund the Children's Book Award until a new sponsor is found. The National Executive is investigating a number of possible sources of funding.

FINANCIAL REVIEW

The results for the year end and financial position of the Charity are shown in the annexed statements.

The charity's net deficit is £294 (£134 surplus, 2022). This leaves final balances to carry forward of £78,939 of which £74,685 Unrestricted funds and £3,254 Restricted funds. (£78,233 Total funds, 2022). Since the Balance Sheet date no significant changes have taken place.

THE FEDERATION OF CHILDREN’S BOOK GROUPS

REPORT OF THE BOARD OF TRUSTEES (continued)
For the year ending 31 December 2023

RESERVES POLICY

The Charity’s Trustees aim is to have cash reserves to keep a minimum of three months operating costs, building to a maximum of six months when funds allow, though the nature of the charity’s funding dictates that this will be a slow process. The Reserves Policy is reviewed annually by the Trustee Board.

TRUSTEES RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the company and of the profit or loss of the company for that period.

In preparing those Financial Statements the Trustees are required to select suitable accounting policies and apply them consistently; make judgements and estimates that are reasonable and prudent; and prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue in operation.

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

INDEPENDENT EXAMINERS

A resolution proposing Community Action Sutton be appointed as Independent Examiners of the charity will be put to the Annual General Meeting.

BY ORDER OF THE BOARD

.....
Ms Patricia Adams (Chair)

.....
Ms Sarah Stuffins (Treasurer)

.....
Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FEDERATION OF CHILDREN'S BOOK GROUPS

I report on the accounts for the year ended 31st December 2023 set out on pages 6-12 which have been prepared under the accounting policies set out on page 8.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed

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

- Examine the accounts under section 145 of the 2011 Charities Act;
- Follow the procedures laid down in the general directions given by the Charities Commission under section 145(5)(b) of the Charities Act; and
- State whether particular matters have come to my attention.

Basis of independent review

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe, that in any material respect, the requirements have not been met:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the statement of Recommended Practice; Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Dunstanette Kuti FCCA MCSI

Position: Community Accountant
Community Action Sutton
Granfers Community Centre,
73-79 Oakhill Road, Sutton, Surrey,
SM1 3AA

Date:

STATEMENT OF FINANCIAL ACTIIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income:					
Charitable Activities		25,253	-	25,253	27,230
Voluntary Income		17,765	-	17,765	6,320
Investment Income		258	-	258	15
Total Income	2	43,277	-	43,277	33,565
Expenditure:					
Charitable Activities		42,606	-	42,606	32,581
Governance costs		965	-	965	850
Total Expenditure	3	43,571	-	43,571	33,431
Net Income / (Expenditure)	4	(294)	-	(294)	134
Transfers between funds		-	-	-	-
Total Funds brought forward		74,979	3,254	78,233	78,099
Total Funds carried forward		74,685	3,254	77,939	78,233

The charity has no recognised gains or losses other than those in the statement of financial activities. Therefore, no statement of total recognised gains and losses has been prepared. All the above amounts relate to continuing activities.

The notes on pages 8 to 12 form part of these accounts.

**THE FEDERATION OF CHILDREN'S BOOK GROUPS
BALANCE SHEET AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
FIXED ASSETS:			
Tangible Assets	6	6,900	6,900
CURRENT ASSETS:			
Stock		164	164
Debtors & Prepayments	7	3,890	7,583
Cash at bank and in hand		74,820	64,436
		<u>78,874</u>	<u>72,183</u>
LIABILITIES:			
Creditors: Amounts falling due within one year	8	1,425	850
Deferred income	9	6,410	-
		<u>7,835</u>	<u>850</u>
NET CURRENT ASSETS:		71,039	71,333
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>77,939</u>	<u>78,233</u>
FUNDS			
Unrestricted funds		74,685	74,979
Restricted funds		3,254	3,254
TOTAL FUNDS	10	<u>77,939</u>	<u>78,233</u>

The financial statements were approved by the board on _____ and signed on its behalf by:

The notes on pages 8 to 12 form part of these accounts.

THE FEDERATION OF CHILDREN'S BOOK GROUPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

Basis of preparation of Accounts

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015), effective January 2015.

Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of FCBG.

Restricted funds are made up of grants received for the specific projects including salary payments and may only be applied for this purpose. Any changes to the agreed budgets must be agreed with the funders considered before being actioned.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when FCBG has entitlement to the income and there is a certainty of receipt and the amount is quantifiable. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts are included when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Interest receivable is included when receivable.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Governance costs include those costs associated with organisational administration and compliance with constitutional and statutory requirements.

THE FEDERATION OF CHILDREN'S BOOK GROUPS
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023
2. INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Charitable Activities				
FCBG Conference	23,979	-	23,979	17,276
FCBG	1,274	-	1,274	4,954
Jean Russell	-	-	-	5,000
	25,253	-	25,253	27,230
Voluntary Income				
FCBG				
Subscriptions	5,345	-	5,345	2,820
Donations and Sponsorship	5,897	-	5,897	3,500
CBA				
CBA contributions	6,523	-	6,523	-
	17,765	-	17,765	6,320
Other income				
Bank interest received	258	-	258	15
	258	-	258	15
Total Income	43,277	-	43,277	33,565

THE FEDERATION OF CHILDREN'S BOOK GROUPS
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023
3. EXPENDITURE:

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Charitable Activities				
FCBG				
Exec Travel	2,302	-	2,302	643
Secretarial	81	-	81	84
Newsletter	1,320	-	1,320	1,280
Pub and Merchandise	-	-	-	150
NSSM	59	-	59	98
CBA	11,020	-	11,020	5,570
NNFN	260	-	260	-
Insurance	325	-	325	325
Sundries	1,540	-	1,540	495
Storage	1,152	-	1,152	1,152
Meetings/Room Rental	144	-	144	203
CDL Hotel Ltd -dispute	2,083	-	2,083	-
FCBG Conf				
2023 Delegate refunds	-	-	-	55
2023 Delegate refunds	400	-	400	1,678
2023 venue fees	18,589	-	18,589	12,794
Speaker fees	3,200	-	3,200	3,675
2023 expenses	132	-	132	36
PIA 2021 venue fees	-	-	-	4,344
	42,606	-	42,606	32,581
Governance costs				
Independent Examiner's fee	965	-	965	850
Trustees' expenses	-	-	-	-
	965	-	965	850
	43,571	-	43,571	33,431

THE FEDERATION OF CHILDREN'S BOOK GROUPS**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023****4. NET RESOURCES FOR THE YEAR**

(a) This is stated after charging:

Independent Examiners Fee

2023	2022
£	£
965	850

(b) Donated goods in the year

2023	2022
£	£
Nil	Nil

5. STAFF COSTS

Trustee and Employee information

Trustees

No remuneration or expenses were paid to any trustee during the year (2022: nil).

The aggregate amount of reimbursed traveling expenses made to the four trustees was £ nil (2022: nil).

6. FIXED ASSETS**Cost**

At 31 December 2023 and 2022

Trophies	Total
£	£
6,900	6,900

Depreciation

At 31 December 2023 and 2022

-	-
---	---

Net Book Values

At 31 December 2023 and 2022

6,900	6,900
-------	-------

7. DEBTORS

Prepayments

2023	2022
£	£
3,890	7,583
3,890	7,583

THE FEDERATION OF CHILDREN'S BOOK GROUPS**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023****8. CREDITORS – amounts falling due within one year**

	2023	2022
	£	£
Accrued expenses	475	-
Accrued Independent Examiners Fees	950	850
TOTAL	1,425	850

9. DEFERRED INCOME

	2023	2022
	£	£
2024 Delegates	5,405	-
2024 Publishers	1,005	-
	6,410	-

10. TOTAL FUNDS

	At 31 December 2022	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
Restricted Funds					
National Year of Reading Fund	3,254	-	-	-	3,254
Restricted Funds	3,254	-	-	-	3,254
Unrestricted Funds					
General Fund	74,979	43,277	(43,571)	-	74,685
	78,233	43,277	(43,571)	-	77,939

THE FEDERATION OF CHILDREN'S BOOK GROUPS

England & Wales - Charity number 268289

Accounts

THE FEDERATION OF CHILDREN'S BOOK GROUPS
CHARITY NUMBER 268289

REPORT & FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

**THE FEDERATION OF CHILDREN'S BOOK GROUPS
REPORT & FINANCIAL STATEMENTS**

YEAR ENDED 31 DECEMBER 2022

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THE FEDERATION OF CHILDREN'S BOOK GROUPS

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NAME: The Federation of Children's Book Groups

CHARITY REGISTRATION NUMBER: 268289

TRUSTEES:	Patricia Adams	Chair
	Jane Etheridge	Vice Chair
	Anne Bradley	National Secretary
	Sarah Stuffins	Treasurer
	Rosemary Pike	
	Diane Gaunt	
	Annie Everall	
	Elizabeth Hall	

PRINCIPAL ADDRESS: Wakananai
Firs Road,
Mardy,
Abergavenny,
NP7 6NA

INDEPENDENT EXAMINER: Community Action Sutton,
Granfers Community Centre
73-79 Oakhill Road
Sutton
SM1 3AA

BANKERS: Lloyds Bank plc

THE FEDERATION OF CHILDREN'S BOOK GROUPS

REPORT OF THE BOARD OF TRUSTEES

For the year ending 31 December 2022

The Board presents the report and financial statements for The Federation of Children's Book Groups for the year ended 31 December 2022. The statements appear in the format required by the Statement of Recommended Practice for Accounting and Reporting by Charities (revised December 2005). The report and statements also comply with Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charity and its governing instrument is a Constitution, originally adopted on 2 October 1976.

Objectives and Activities

To educate children by encouraging them to read and appreciate books

In the interests of social welfare, to organise appropriate and enjoyable leisure time activities that broaden children's experience of life and encourage children's awareness of the world around them.

Public Benefit

The activities that we carry out are described above. These activities are undertaken to meet our objectives and aims and to further our charitable purposes for the public benefit.

In setting and reviewing our objectives and aims, and in planning and carrying out our activities, we have due regard to the public benefit guidance published by the Charity Commission.

Recruitment and Appointment of Trustees

The Board carries out regular reviews of its skill sets and endeavours to recruit as required in order to forward the work of the charity

Risk Management

The organisation has mitigated its financial risk by adopting a reserves policy which is outlined below. Annual accounts and returns are filed with the Charity Commission. In-house financial mentoring is undertaken to ensure charity funds are being properly controlled and in accordance with its constitution objectives.

During the year the charity did not employ anyone and was managed and operated by the Trustees voluntarily.

THE FEDERATION OF CHILDREN'S BOOK GROUPS

REPORT OF THE BOARD OF TRUSTEES (continued) For the year ending 31 December 2022

Organisation of the Charity

Membership of the Federation is open to any persons or group of persons operating as children's book group.

The Federation consists of

- Children's book groups, individual members and professional members.
- The Regional Organisation as and when appropriate.
- The Executive Committee and Honorary Officers.

Achievements and performance

An in person conference was held in April 2022 at Woldingham School. The number of delegates was down on previous years but the conference was deemed to be a success. A venue has been booked for 2023.

The Children's Book Award ceremony had to be cancelled on two occasions due to industrial action and was eventually held online. We are currently in dispute with the venue about the funds paid for the ceremony. There is a significant amount of money in the deposit account which will be required to fund the Children's Book Award until a new sponsor is found. The Federation received £5000 from the Ragdoll Foundation for the Jean Russell Gift. This money will be used to make the award ceremony more inclusive.

FINANCIAL REVIEW

The results for the year end and financial position of the Charity are shown in the annexed statements.

The charity's net income is £134 (£20,462 surplus, 2021). This leaves final balances to carry forward of £78,233 of which £74,979 Unrestricted funds and £3,254 Restricted funds. (£78,099 Total funds, 2021). Since the Balance Sheet date no significant changes have taken place.

THE FEDERATION OF CHILDREN’S BOOK GROUPS

**REPORT OF THE BOARD OF TRUSTEES (continued)
For the year ending 31 December 2022**

RESERVES POLICY

The Charity’s Trustees aim is to have cash reserves to keep a minimum of three months operating costs, building to a maximum of six months when funds allow, though the nature of the charity’s funding dictates that this will be a slow process. The Reserves Policy is reviewed annually by the Trustee Board.

TRUSTEES RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the company and of the profit or loss of the company for that period.

In preparing those Financial Statements the Trustees are required to select suitable accounting policies and apply them consistently; make judgements and estimates that are reasonable and prudent; and prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue in operation.

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

INDEPENDENT EXAMINERS

A resolution proposing Community Action Sutton be appointed as Independent Examiners of the charity will be put to the Annual General Meeting.

BY ORDER OF THE BOARD

P W Adams
.....
Ms Patricia Adams (Chair)

S Stuffins
.....
Ms Sarah Stuffins (Treasurer)

15/04/2023
.....
Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FEDERATION OF CHILDREN'S BOOK GROUPS

I report on the accounts for the year ended 31st December 2022 set out on pages 6-12 which have been prepared under the accounting policies set out on page 8.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed

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

- Examine the accounts under section 145 of the 2011 Charities Act;
- Follow the procedures laid down in the general directions given by the Charities Commission under section 145(5)(b) of the Charities Act; and
- State whether particular matters have come to my attention.

Basis of independent review

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe, that in any material respect, the requirements have not been met:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the statement of Recommended Practice; Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Dunstanette Kuti FCCA MCSI

Position: Community Accountant
Community Action Sutton
Granfers Community Centre,
73-79 Oakhill Road, Sutton, Surrey,
SM1 3AA

Date:

THE FEDERATION OF CHILDREN'S BOOK GROUPS**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income:					
Charitable Activities		27,230	-	27,230	13,725
Voluntary Income		6,320	-	6,320	11,247
Investment income		15	-	15	3
Total Income	2	33,565	-	33,565	24,974
Expenditure:					
Charitable Activities		32,581	-	32,581	4,513
Governance costs		850	-	850	-
Total Expenditure	3	33,431	-	33,431	4,513
Net Income / (Expenditure)		134	-	134	20,462
Transfers between funds				-	-
Total Funds brought forward		74,845	3,254	78,099	57,638
Total Funds carried forward		74,979	3,254	78,233	78,099

The charity has no recognised gains or losses other than those in the statement of financial activities. Therefore no statement of total recognised gains and losses has been prepared. All the above amounts relate to continuing activities.

The notes on pages 8 to 12 form part of these accounts.

THE FEDERATION OF CHILDREN'S BOOK GROUPS**BALANCE SHEET AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
FIXED ASSETS:			
Tangible Assets	6	6,900	6,900
CURRENT ASSETS:			
Stock		164	164
Debtors & Prepayments	7	7,583	4,344
Cash at bank and in hand		64,436	67,541
		<u>72,183</u>	<u>72,049</u>
LIABILITIES:			
Creditors: Amounts falling due within one year	8	850	850
		<u>850</u>	<u>850</u>
NET CURRENT ASSETS:		71,333	71,199
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>78,233</u>	<u>78,099</u>
FUNDS			
Unrestricted funds	9	74,979	74,845
Restricted funds	9	3,254	3,254
TOTAL FUNDS		<u>78,233</u>	<u>78,099</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements were approved by the board on 15/04/2023 and signed on its behalf by:

S Stuffins

The notes on pages 8 to 12 form part of these accounts.

THE FEDERATION OF CHILDREN'S BOOK GROUPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

Basis of preparation of Accounts

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015), effective January 2015.

Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of FCBG.

Restricted funds are made up of grants received for the specific projects including salary payments and may only be applied for this purpose. Any changes to the agreed budgets must be agreed with the funders considered before being actioned.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when FCBG has entitlement to the income and there is a certainty of receipt and the amount is quantifiable. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts are included when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Interest receivable is included when receivable.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Governance costs include those costs associated with organisational administration and compliance with constitutional and statutory requirements.

THE FEDERATION OF CHILDREN'S BOOK GROUPS
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022
2. INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Charitable Activities				
FCBG Conference	17,276	-	17,276	8,375
FCBG	4,954	-	4,954	350
Jean Russell	5,000	-	5,000	5,000
	<u>27,230</u>	<u>-</u>	<u>27,230</u>	<u>13,725</u>
Voluntary Income				
FCBG				
Subscriptions	2,820	-	2,820	5,155
Donations and Sponsorship	3,500	-	3,500	5,392
CBA				
CBA contributions	-	-	-	700
	<u>6,320</u>	<u>-</u>	<u>6,320</u>	<u>11,247</u>
Other income				
Bank interest received	15	-	15	3
	<u>15</u>	<u>-</u>	<u>15</u>	<u>3</u>
Total Income	<u>33,565</u>	<u>-</u>	<u>33,565</u>	<u>24,974</u>

THE FEDERATION OF CHILDREN'S BOOK GROUPS
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022
3. EXPENDITURE:

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Charitable Activities				
FCBG				
Exec Travel	643	-	643	-
Secretarial	84	-	84	24
Newsletter	1,280	-	1,280	923
Pub and Merchandise	150	-	150	-
NSSM	98	-	98	118
CBA	5,570	-	5,570	-
Conference	-	-	-	350
NNFN	-	-	-	59
Insurance	325	-	325	325
Sundries	495	-	495	507
Storage	1,152	-	1,152	1,152
Meetings/Room Rental	203	-	203	144
IT & Website	-	-	-	397
FCBG Conf				
2022 Delegate refunds	55	-	55	-
2022 Delegate refunds	1,678	-	1,678	-
2022 venue fees	12,794	-	12,794	-
Speaker fees	3,675	-	3,675	-
2023 expenses	36	-	36	-
PIA 2021 venue fees	4,344	-	4,344	489
Sundries	-	-	-	25
	32,581	-	32,581	4,513
Governance costs	-	-	-	-
Independent Examiner's fee	850	-	850	-
	850	-	850	-
	33,431	-	33,431	4,513

THE FEDERATION OF CHILDREN'S BOOK GROUPS**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022****4. NET RESOURCES FOR THE YEAR**

(a) This is stated after charging:

Independent Examiners Fee

2022	2021
£	£
850	-

(b) Donated goods in the year

2022	2021
£	£
Nil	Nil

5. STAFF COSTS

Trustee and Employee information

Trustees

No remuneration or expenses were paid to any trustee during the year (2021: nil).

The aggregate amount of reimbursed traveling expenses made to the four trustees was £ nil (2021: nil).

6. FIXED ASSETS**Cost**

At 31 December 2022 and 2021

Trophies	Total
£	£
6,900	6,900

Depreciation

At 31 December 2022 and 2021

-	-
---	---

Net Book Values

At 31 December 2022 and 2021

6,900	6,900
-------	-------

7. DEBTORS

Prepayments

2022	2021
£	£
7,583	4,344
7,583	4,344

THE FEDERATION OF CHILDREN'S BOOK GROUPS**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022****8. CREDITORS – amounts falling due within one year**

	2022 £	2021 £
Accrued Independent Examiners Fees	850	850
TOTAL	<u>850</u>	<u>850</u>

9. TOTAL FUNDS

	At 31 December 2021 £	Income £	Expenditur e £	Transfer s £	At 31 Decembe r 2022 £
Restricted Funds					
NYR Funds	3,254	-	-	-	3,254
Unrestricted Funds					
General Fund	74,845	33,565	(33,431)	-	74,979
	<u>78,099</u>	<u>33,565</u>	<u>(33,431)</u>	<u>-</u>	<u>78,233</u>

THE FEDERATION OF CHILDREN'S BOOK GROUPS

England & Wales - Charity number 268289

Accounts

THE FEDERATION OF CHILDREN'S BOOK GROUPS

CHARITY NUMBER 268289

REPORT & FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

**THE FEDERATION OF CHILDREN'S BOOK GROUPS
REPORT & FINANCIAL STATEMENTS**

YEAR ENDED 31 DECEMBER 2020

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THE FEDERATION OF CHILDREN'S BOOK GROUPS

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NAME: The Federation of Children's Book Groups

CHARITY REGISTRATION NUMBER: 268289.

TRUSTEES: Diane Gaunt Chair
Tricia Adams Vice Chair
Anne Bradley National Secretary
Jane Etheridge Treasurer
Rosemary Pike
Sarah Suffins
Samantha Thomas

PRINCIPAL ADDRESS: Wakananai
Firs Road,
Mardy,
Abergavenny,
NP7 6NA

INDEPENDENT EXAMINER: Community Action Sutton,
Granfers Community Centre
73-79 Oakhill Road
Sutton
SM1 3AA

BANKERS: Lloyds Bank plc

THE FEDERATION OF CHILDREN'S BOOK GROUPS

REPORT OF THE BOARD OF TRUSTEES (continued) For the year ending 31 December 2020

The Board presents the report and financial statements for The Federation of Children's Book Groups for the year ended 31 December 2020. The statements appear in the format required by the Statement of Recommended Practice for Accounting and Reporting by Charities (revised December 2005). The report and statements also comply with Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charity and its governing instrument is a Constitution, originally adopted on 2 October 1976.

Objectives and Activities

To educate children by encouraging them to read and appreciate books

In the interests of social welfare, to organise appropriate and enjoyable leisure time activities that broaden children's experience of life and encourage children's awareness of the world around them.

Public Benefit

The activities that we carry out are described above. These activities are undertaken to meet our objectives and aims and to further our charitable purposes for the public benefit.

In setting and reviewing our objectives and aims, and in planning and carrying out our activities, we have due regard to the public benefit guidance published by the Charity Commission.

Recruitment and Appointment of Trustees

The Board carries out regular reviews of its skill sets and endeavours to recruit as required in order to forward the work of the charity

Risk Management

The organisation has mitigated its financial risk by adopting a reserves policy which is outlined below. Annual accounts and returns are filed with the Charity Commission. In-house financial mentoring is undertaken to ensure charity funds are being properly controlled and in accordance with its constitution objectives.

During the year the charity did not employ anyone and was managed and operated by the Trustees voluntarily.

THE FEDERATION OF CHILDREN'S BOOK GROUPS

REPORT OF THE BOARD OF TRUSTEES (continued) For the year ending 31 December 2020

Organisation of the Charity

Membership of the Federation is open to any persons or group of persons operating as children's book group.

The Federation consists of

- Children's book groups, individual members and professional members.
- The Regional Organisation as and when appropriate.
- The Executive Committee and Honorary Officers.

Achievements and performance

We received donations totalling £11,189.44 during the financial year. This includes the £5000 Jean Russell Gift from the Ragdoll Foundation which helped to pay for the virtual Children's Book Award ceremony which was very successful. There was also £954.02 from the closure of Lincs CBG. This money has been paid into the New Book groups account to be used to fund the setting up of new groups.

Sadly we had to cancel Conference 2020 and 2021. We received a full refund of all monies paid out to the 2020 venue and the deposit paid to Woldingham School for 2021 has been rolled over to 2022. Some delegates chose to roll their fees over to 2022.

Cancelling conference 2020 has had an impact on income, however there have been savings on expenditure due to the lockdown. We have £25,998.97 in the savings account at the moment but this includes £3300 for the new website once it is completed. These funds will also be needed to cover future costs for the Children's Book Award in the absence of a sponsor. Finding sponsorship is very difficult in the current circumstances but the Executive continues to investigate as many options as possible.

We have made savings by closing the 0300 phone number and moving to a mobile number. The storage unit has moved to Wales which has resulted in an increase in costs.

FINANCIAL REVIEW

The results for the year end and financial position of the Charity are shown in the annexed statements.

The charity's net income is £2,808 (£487 surplus, 2019). This leaves final balances to carry forward of £57,638 unrestricted funds. Since the Balance Sheet date no significant changes have taken place.

THE FEDERATION OF CHILDREN'S BOOK GROUPS

REPORT OF THE BOARD OF TRUSTEES (continued) For the year ending 31 December 2020

RESERVES POLICY

The Charity's Trustees aim is to have cash reserves to keep a minimum of three months operating costs, building to a maximum of six months when funds allow, though the nature of the charity's funding dictates that this will be a slow process. The Reserves Policy is reviewed annually by the Trustee Board.

TRUSTEES RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the financial activities of the company and of the profit or loss of the company for that period.

In preparing those Financial Statements the Trustees are required to select suitable accounting policies and apply them consistently; make judgements and estimates that are reasonable and prudent; and prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue in operation.

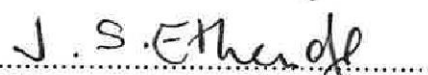
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets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

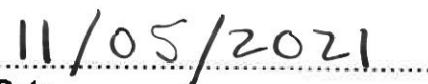
INDEPENDENT EXAMINERS

A resolution proposing Community Action Sutton be appointed as Independent Examiners of the charity will be put to the Annual General Meeting.

BY ORDER OF THE BOARD


.....
Ms Diane Gaunt (Chair)


.....
Ms Jane Etheridge (Treasurer)


.....
Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FEDERATION OF CHILDREN'S BOOK GROUPS

I report on the accounts for the year ended 31st December 2020 set out on pages 6-12 which have been prepared under the accounting policies set out on page 8.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed

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

- Examine the accounts under section 145 of the 2011 Charities Act;
- Follow the procedures laid down in the general directions given by the Charities Commission under section 145(5)(b) of the Charities Act; and
- State whether particular matters have come to my attention.

Basis of independent review

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe, that in any material respect, the requirements have not been met:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the statement of Recommended Practice; Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Dunstanette Kuti ACCA MCSI

Position: Community Accountant
Community Action Sutton
Granfers Community Centre,
73-79 Oakhill Road, Sutton, Surrey,
SM1 3AA

Date: 11/05/2021

THE FEDERATION OF CHILDREN'S BOOK GROUPS**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income:					
Charitable Activities		21,232	-	21,232	27,659
Voluntary Income		9,791	-	9,791	33,559
Other income		543	-	543	6
Total Income	2	31,567	-	31,567	61,224
Expenditure:					
Charitable Activities		27,909	-	27,909	56,643
Governance costs		850	-	850	4,094
Total Expenditure	3	28,759	-	28,759	60,738
Net Income / (Expenditure)	4	2,808	-	2,808	487
Transfers between funds		(10,771)	10,771	-	-
Total Funds brought forward		65,601	(10,771)	54,830	54,343
Total Funds carried forward		57,638	-	57,638	54,830

The charity has no recognised gains or losses other than those in the statement of financial activities. Therefore no statement of total recognised gains and losses has been prepared. All the above amounts relate to continuing activities.

The notes on pages 8 to 12 form part of these accounts.

THE FEDERATION OF CHILDREN'S BOOK GROUPS**BALANCE SHEET AT 31 DECEMBER 2020**

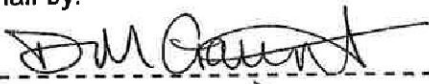
	Note	2020 £	2019 £
FIXED ASSETS:			
Tangible Assets	6	6,900	6,900
CURRENT ASSETS:			
Stock		164	164
Debtors & Prepayments	7	4,344	4,270
Cash at bank and in hand		51,127	54,930
		<u>55,635</u>	<u>59,364</u>
LIABILITIES:			
Creditors: Amounts falling due within one year		4,898	770
Deferred income		-	10,664
	8	<u>4,898</u>	<u>11,434</u>
NET CURRENT ASSETS:		50,738	47,930
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>57,638</u>	<u>54,830</u>
FUNDS			
Unrestricted funds	9	57,638	65,601
Restricted funds	9	-	(10,771)
TOTAL FUNDS		<u>57,638</u>	<u>54,830</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

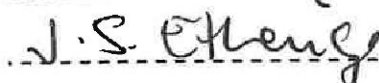
The members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements were approved by the board on _____ and signed on its behalf by:



Ms Diane Gaunt (Chair)



Ms Jane Etheridge (Treasurer)

The notes on pages 8 to 12 form part of these accounts.

THE FEDERATION OF CHILDREN'S BOOK GROUPS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

Basis of preparation of Accounts

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015), effective January 2015.

Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives of FCBG.

Restricted funds are made up of grants received for the specific projects including salary payments and may only be applied for this purpose. Any changes to the agreed budgets must be agreed with the funders considered before being actioned.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when FCBG has entitlement to the income and there is a certainty of receipt and the amount is quantifiable. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts are included when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Interest receivable is included when receivable.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Governance costs include those costs associated with organisational administration and compliance with constitutional and statutory requirements.

THE FEDERATION OF CHILDREN'S BOOK GROUPS**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020****2 .INCOME**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Charitable Activities				
Sales and Other income	-	-	-	7,121
FCBG Conference	13,552	-	13,552	13,704
FCBG	2,680	-	2,680	-
Jean Russell	5,000	-	5,000	6,835
	<u>21,232</u>	<u>-</u>	<u>21,232</u>	<u>27,659</u>
Voluntary Income				
FCGB				
Subscriptions	3,602	-	3,602	4,520
Donations and Sponsorship	6,039	-	6,039	23,339
CBA Funding:	-	-	-	2,850
Publisher contribution	-	-	-	2,850
Donation	150	-	150	-
	<u>9,791</u>	<u>-</u>	<u>9,791</u>	<u>33,559</u>
Other income				
Sundries	538	-	538	-
Bank interest received	5	-	5	6
	<u>543</u>	<u>-</u>	<u>543</u>	<u>6</u>
Total Income	<u><u>31,567</u></u>	<u><u>-</u></u>	<u><u>31,567</u></u>	<u><u>61,224</u></u>

THE FEDERATION OF CHILDREN'S BOOK GROUPS**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020****3. EXPENDITURE:**

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Charitable Activities				
FCBG:				
Exec Travel	437	-	437	-
Secretarial	375	-	375	608
Newsletter	1,539	-	1,539	1,554
NSSM	25	-	25	128
CBA	9,726	-	9,726	-
Insurance	325	-	325	325
Sundries	1,176	-	1,176	4,042
Storage	1,239	-	1,239	945
Meetings/Room Rental	144	-	144	-
50th anniversary	-	-	-	5,355
Pub and Merchandise	-	-	-	595
Carousel	-	-	-	900
Publicity	-	-	-	1,500
Jean Russell	-	-	-	4,091
FCBG website	3,300	-	3,300	-
FCBG Conf.:				
2020 Sundries	5,740	-	5,740	595
Subs	110	-	110	-
2019 speaker fees	-	-	-	4,813
2019 Venue Fees	-	-	-	16,409
JR Publicity	-	-	-	1,000
CBA:				
Co-ordinators Travel	40	-	40	185
Co-ordinators Secretarial	30	-	30	105
Testers Travel	1,028	-	1,028	2,558
Misc	489	-	489	789
PR	1,440	-	1,440	2,627
Co-ordinators Misc	-	-	-	137
Award	-	-	-	7,385
CBA ceremony	250	-	250	-
Sam Knight for CBA	498	-	498	-
	27,909	-	27,909	56,644
Governance costs				
Independent Examiner's fee	850	-	850	1,540
Trustees' expenses	-	-	-	2,554
	850	-	850	4,094
	28,759	-	28,759	60,738

THE FEDERATION OF CHILDREN'S BOOK GROUPS**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020****4. NET RESOURCES FOR THE YEAR**

(a) This is stated after charging:

Independent Examiners Fee

2020	2019
£	£
850	770

(b) Donated goods in the year

2020	2019
£	£
Nil	Nil

5. STAFF COSTS

Trustee and Employee information

Trustees

No remuneration or expenses were paid to any trustee during the year (2019: nil).

The aggregate amount of reimbursed travelling expenses made to the four trustees was £ nil (2019: nil).

6. FIXED ASSETS**Cost**

At 31 December 2020 and 2019

Trophies	Total
£	£
6,900	6,900

Depreciation

At 31 December 2020 and 2019

-	-
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Net Book Values

At 31 December 2020 and 2019

6,900	6,900
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7. DEBTORS

Prepayments

2020	2019
£	£
4,344	4,270
4,344	4,270

THE FEDERATION OF CHILDREN'S BOOK GROUPS**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020****8. CREDITORS – amounts falling due within one year**

	2020 £	2019 £
Deferred Income		
2020 Delegates	-	9,249
2020 Publishers	-	1,415
	-	10,664
Accruals	4,048	-
Independent Examiners Fee	850	770
	4,898	770
TOTAL	4,898	11,434

9. TOTAL FUNDS

	At 1st Jan 2020 £	Income £	Expenditure £	Transfers £	At 31st December 2020 £
Restricted Funds					
The Children's Book Award Fund	(12,374)			12,374	-
Booklife	4,000			(4,000)	-
National Year of Reading Fund	1,735			(1,735)	-
Jean Russell Storyteller Project Fund	(1,494)			1,494	-
Carousel	(80)			80	-
Publicity	-			-	-
Books and Testers Misc	(2,558)			2,558	-
Restricted Funds	(10,771)	-	-	10,771	-
Unrestricted Funds					
General Fund	65,601	31,567	(28,759)	(10,771)	57,638
	54,830	32,104	(28,759)	-	57,638