Books2Africa









2025

Trustees Annual Report and Financial Statements

Books2Africa

Trustees' Annual Report and Financial Statements 2025

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About us

Our Profile

Charity Registered Name	Books To Africa International
Registered Trademark	Books2Africa
Founded	January 2012 (13 years)
UK Registered Charity No	1152599
UK Registered Company No	08528635
Registered Office	Unit 2, Barton Business Park, New Dover Road, Canterbury, CT1 3AA
Bankers	Barclays Bank, 9, St George's St, Canterbury, CT1 2JX
Accountants	Tracey Pearcy FCCA, Levicks Accountants, 12 Dover Street, Canterbury, CT1 3HD
Trustees	1. Dr T Sango – Founding Trustee 2. Dr P Sango – Founding Trustee 3. Mr C Sango – Founding Trustee 4. Mr G Sango – Founding Trustee 5. Ms A Kieffer – Honorary Trustee 6. Ms A Nandan – Honorary Trustee 7. Mr P Ikeru – Honorary Trustee 8. Ms L Mpofu – Honorary Trustee
Registered with Professional Bodies	• HMRC • The Charity Commission • Companies House • Fundraising Regulator • Pensions Regulator • Information Commissioner's Office • UN ECOSOC Consultative Status
Charity Contact Details	**Email:** info@books2africa.org **Phone:** +441227392239 **Website:** www.books2africa.org

Our Mission



More Learning, Less Landfill.

Books2Africa's mission is to improve access to education and promote environmental sustainability through the redistribution of books and computers that reduce waste and empower people to achieve their full potential.



Our Readcycling Model



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

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

Readcycling gives donated books and computers a second life in education instead of landfill. We collect them across the UK, process them at our Canterbury centre, ship them to Africa and distribute them to schools and education projects. Our Charity Shop sells up to 20% of donated items to cover our overheads, so every pound from sponsors goes on processing and shipping. Our readcycling model complements the UK Government’s Waste Strategy as well as the UN’s Sustainable Development Goals 4 (Quality Education) and 12 (Responsible Consumption and Production).

Our Readcycling Goal



Readcycle 1 million books and 1,000 computers every year.

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

Did you know?

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

Our Fundraising Target



Raise £200,000 a year for the 1 Million Books Fund.

Educational projects (schools, universities, community libraries etc) across Africa who need donated books and computers apply via our website. Approved projects are required to raise funds to cover the processing and shipping costs of their donated materials. However, most of these approved projects are unable to raise the needed funds and Books2Africa must rely on the support of generous sponsors. Consequently, every year, Books2Africa aims to raise £200,000 for our 1 Million Books Fund, which pays to process and ship 1 million donated books and 1,000 donated computers. Our overheads are covered separately by our Charity Shop, so every pound in the fund goes on processing and shipping.

Our Programmes

Initiatives designed and run by Books2Africa to support our mission.

Readcycling Week
Books2Africa's campaign inviting workplaces and communities to collect donated books and raise funds to ship them to Africa.

Computers2Africa
Born from the success of Books2Africa, Computers2Africa extends our mission to refurbishing donated computers and shipping them to projects across Africa.

Books2Africa Press
Books2Africa Press balances the charity's mission by publishing books that inspire, educate, and elevate African perspectives for readers worldwide.

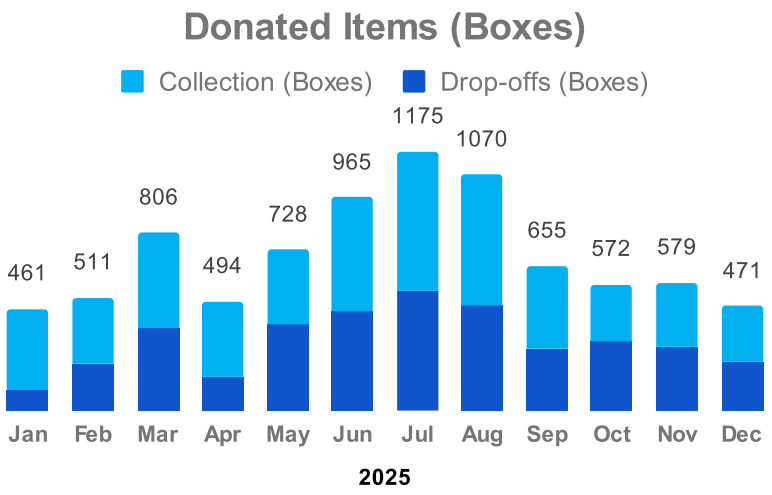
The Africa Stand
Books2Africa's exhibition space at The London Book Fair, showcasing the works and voices of African authors and publishers on a global stage.

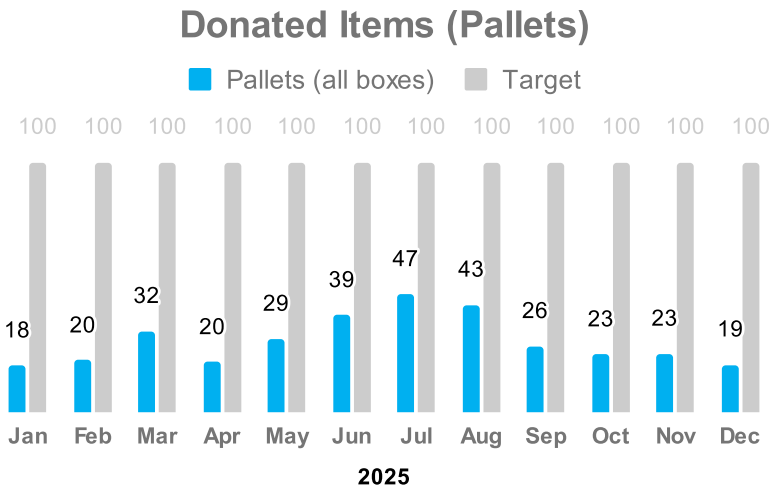
International Volunteering Programme
A structured one-year volunteering programme in Canterbury where international candidates gain hands-on NGO experience and training and contribute to Books2Africa's impact.

Key Performance Indicators (KPI) Report

01 Books saved from landfill in the UK

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



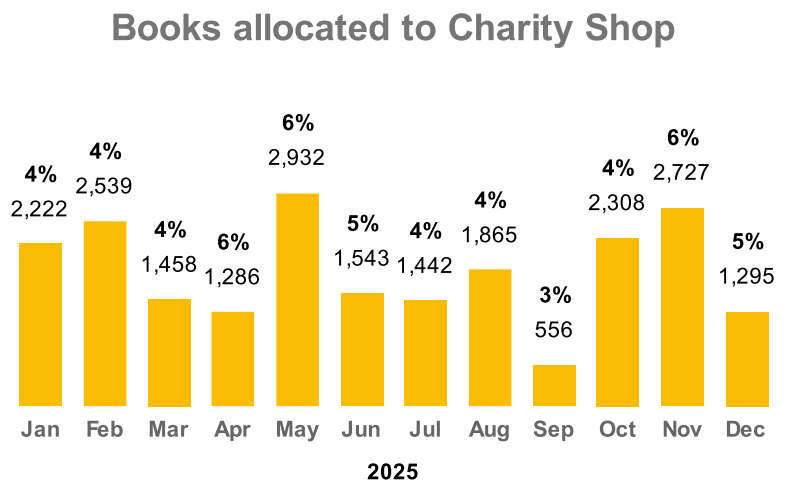


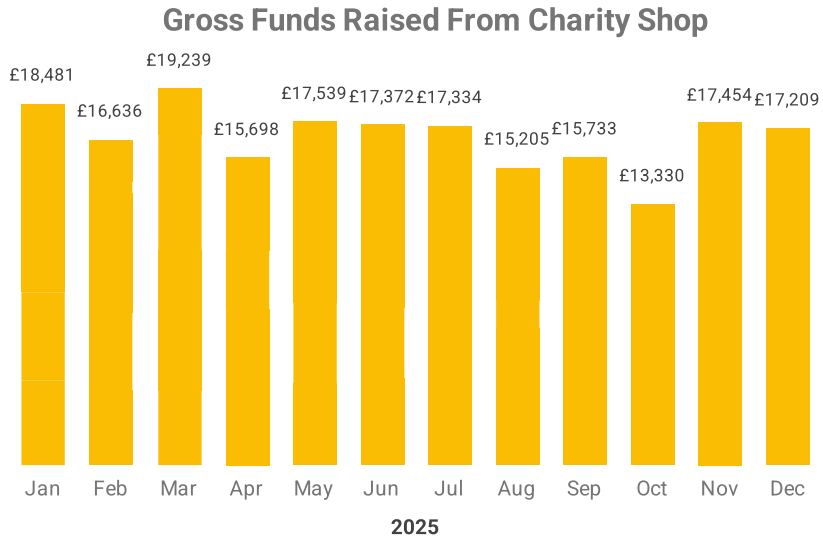
2025 Total	434,000	Previous Year	426,000	Target	1,200,000

Notes: Our Cambridge and Bristol container drop-off points have been cancelled following the launch of DPD Drop-off points. Our collection target is higher than our delivery goal of 1 million books because not all donated books are suitable to ship to Africa.

02 Funds raised from our Charity Shop for overheads

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



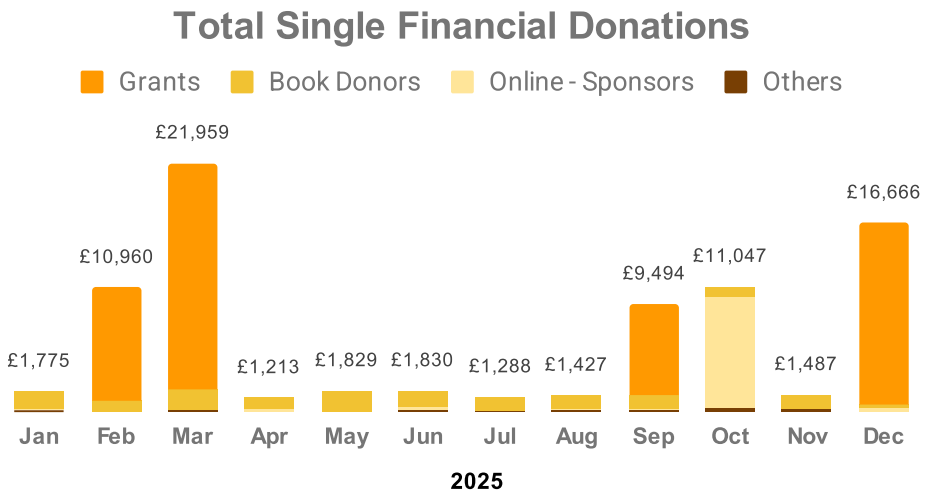


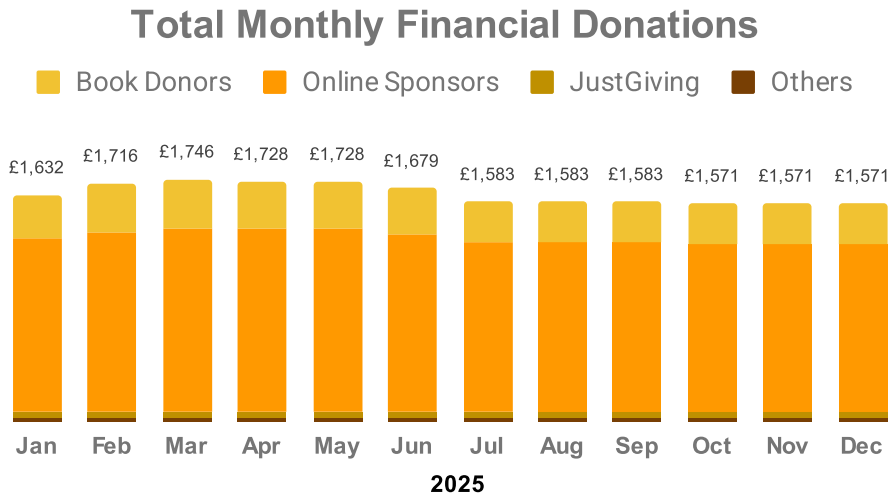
2025 Total	£201,231	Previous Year	£184,932	Target	£300,000

Notes: More consistent income due to more consistent listings, particularly tech listings.

03 Funds raised from sponsors for our 1 Million Books Fund

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



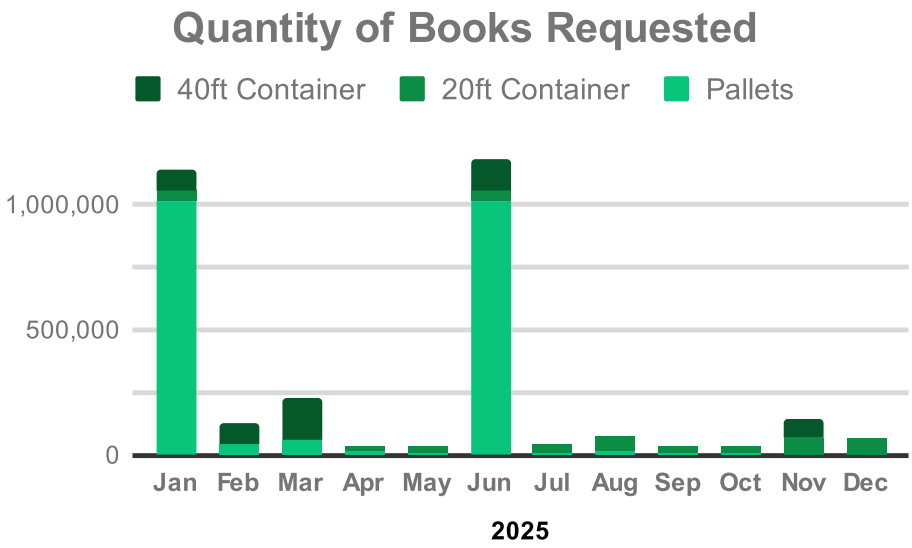


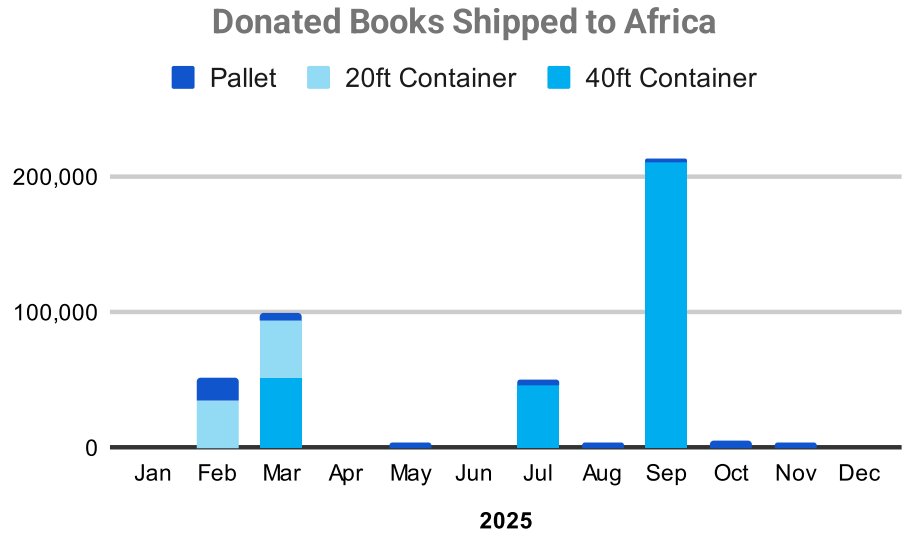
2025 Total	£101,521	Previous Year	£60,550	Target	£200,000

Notes: Figures may vary from financial statements in later pages due to fundraising platform fees and Gift Aid not included here. A significant increase in grants received compared to previous year.

04 Books requested and shipped to projects across Africa

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



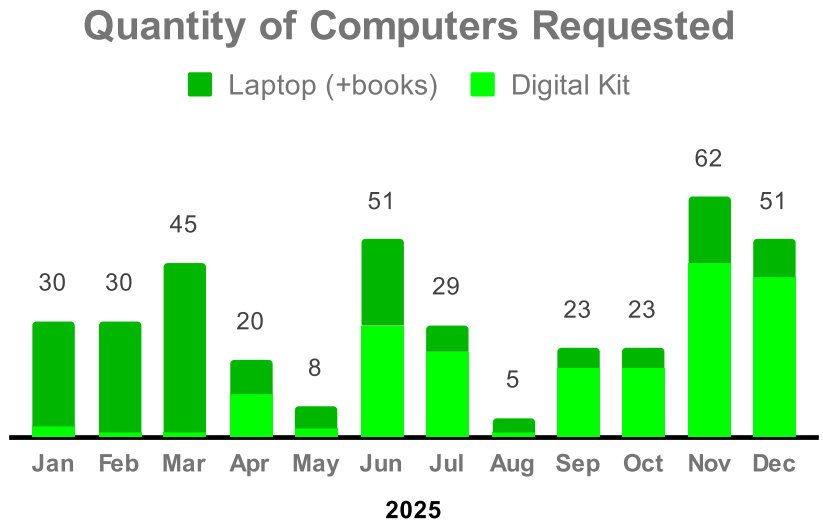


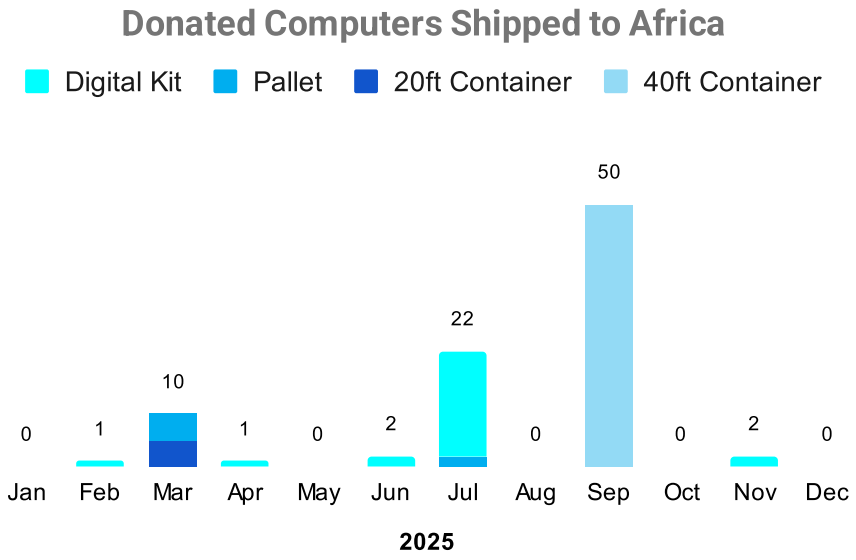
2025 Requested	3,140,010	Previous Year	1,039,001	Target	1,000,000
2025 Shipped	436,399	Previous Year	534,660	Target	1,000,000

Notes: We saw a decline in self-funded shipments this year despite increase in sponsor funding.

05 Computers requested and shipped to projects across Africa

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





2025 Requested	**377**	Previous Year	**264**	Target	**1,000**
2025 Shipped	**88**	Previous Year	**155**	Target	**1,000**

Notes: Computers2Africa now launched as a Books2Africa's Tech Refurbishing Programme.

Impact Report

Impact Summary 2025

1st Jan 2012 - 31st Dec 2025



Books readcycled and Shipped

4,275,950



Computers refurbished and Shipped

500



Kilos of materials saved from landfill

2,140,475

Notes:
Our computer refurbishing operation started in October 2020 during COVID-19.
An average weight of 500kg per 1,000 books and 5kg per computer is used to work out the tonnage of readcycled materials.

Countries Impacted in Africa 2025

Countries in Africa where projects have received readcycled educational materials.



2025 Total	25	Previous Year	24	Target	54

Notes: English-speaking African countries benefit more than others because majority of donated books in the UK are in English. First shipment to South Sudan this year.

Featured Impact Report 2025



R World's Library in North-East Malawi

Books Delivered	Computers Delivered	Students Impacted	Teachers Impacted	Shipment Sponsor
2,000	6	2,000	20	R World Foundation

Report Summary

"The impact has been huge in this area of Malawi which previously had no library within a 4-hour drive. A radio journalist has said that it is set to revive the dying literacy levels in this part of the world and education chiefs have asked Brown if he can educate those children currently out of school. Other local schools pay regular visits to the library as currently they have mainly children's books."

Read the full report and more online at
https://books2africa.org/r-worlds-library-in-north-east-malawi/

Featured Sponsors and Partners 2025

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

NINETY	Donated **£16,000**
ROGER RAYMOND CHARITABLE TRUST	Donated **£34,000**
S|S|Q	Donated **£10,000**
coles-medlock foundation	Donated **£4,000**

To sponsor a shipment, visit https://books2africa.org/sponsorship/

Trustees' Annual Report

Trustee Report 2025

The trustees present their annual report and financial statements for the year ended **31 December 2025.**

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objective

The charity's mission is to improve access to education and promote environmental sustainability through the redistribution of books and computers that reduce waste and empower people to achieve their full potential.

Directors' Report on Achievements and Performance

Executive Summary

In 2025 we saw a huge rise in demand for educational resources from Africa: a record breaking **3 million books** were requested on our website by projects across Africa. This confirms the scale of need that inspired the birth of Books2Africa. As we increase marketing to raise awareness, demand will continue to grow — and we must make it easier for people to donate books and computers. Our partnership with DPD now provides nationwide drop off coverage, and we are allocating more funding to digital advertising.

The launch of **Computers2Africa** as our stand-alone tech refurbishing and donation programme has already increased computer donations. As this initiative scales, we will need many more volunteers to process donated items; to support this we appointed a new Volunteers Supervisor and a Tech Supervisor to strengthen recruitment, experience and retention. Increased income from our charity shop also enabled us to expand our UK storage with the lease of 2 additional warehouses, in anticipation of doubling our processing and shipping capacity.

Finally, for the first time we raised **over 50% of our £200,000 sponsorship target**, with major grants to the 1 Million Books Fund from existing sponsors Roger Raymond Charitable Trust and Ninety, and new support from SSQ Legal and The Coles Medlock Foundation. We will continue to deepen these relationships via timely impact reporting in order to increase and stabilise shipment funding.
Next year, we aim to continue diversifying our income streams with the relaunch of our publishing programme **Books2Africa Press** and **The Africa Stand** to provide a

global platform for African authors and publishers at the London Book Fair and beyond. Until then, thank you for standing by us and for your continued support.
Enjoy the rest of the report.

KPI Summary

- Books saved from landfill

We collected approximately the same number of donated books **(434,000)** in 2025 as the previous year (426,000). To double this number to 800,000 books per year we have now expanded nationwide drop-off access by replacing Cambridge and Bristol containers with a partnership allowing donations at any **DPD drop-off point**, we'll introduce a pallet collection service for large donors to reduce their costs, and increase targeted digital advertising to raise national awareness.

- Books processed by our team

Our volunteers processed fewer books (**482,419**) than the previous year (584,830), largely because fewer international volunteers received UK visas. Increased placements from local schools and colleges helped offset the shortfall. To improve retention and capacity we have appointed Tari Ebitimi-Major as Volunteers Supervisor and are **upgrading Curiosity**, our inventory management software, to streamline workflows and enhance volunteer experience and productivity.

- Computers processed by our team

Volume of donated computers started to increase after launching Computers2Africa, as our tech refurbishing programme, and we are scaling operations to meet demand. We hired Charlie Clements, Tech Supervisor, and are partnering with placement students from **Canterbury College's T-Level** Computing programme. We will be running an IT Helpdesk Campaign to support local seniors while increasing national digital outreach.

- Funds raised from our charity shop for overheads

We saw an increase in charity shop income (**£201,231**) compared to previous year (£184,932) from selling about 5% of donated books, as well as tech donations that are ineligible to send to Africa, generating additional overhead funds. We will use these funds to secure extra storage and cover operational costs as we scale incoming donations toward doubling our readcycling target.

- Funds raised from our sponsors for shipments

Sponsor funding for shipments improved significantly: for the first time we raised over 50% of our £200,000 target, with major grants to the 1 Million Books Fund from Roger Raymond Charitable Trust (£34,000), Ninety (£16,000), SSQ Legal (£10,000), and Coles-Medlock Foundation (£4,000). We have streamlined our **impact reporting strategy** to provide dedicated landing pages for each sponsor with reports and videos published there when received to build donor confidence.

- Books requested and shipped to Africa

Requests from projects across Africa reached a record **3.14 million books**, reflecting growing need but we only shipped 436,399 books, down from the previous year because self-funded shipments declined despite higher sponsor funding.

- Computers requested and shipped to Africa

Requests for laptops increased but only **88 devices** were shipped, constrained by operational delays during the transition to Windows 11 in October 2025 as we reorganised our tech refurbishing workflow.

- Countries Impacted in Africa

We completed our first shipment to **South Sudan**, bringing our total countries impacted to **25 African countries**. Our reach remains concentrated in English-speaking countries; we will deepen partnerships and develop local distribution centres to improve geographic coverage and long-term sustainability.

Public Benefit

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

Financial Review

The Balance Sheet totals a deficit of £90,396. The stock held has the estimated value of £47,300. The stock and anticipated income from charitable programmes (International Volunteering Programme, Computers2Africa, Books2Africa Press and The Africa Stand) are considered sufficient funds for the charity continuing its activities.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At 31 December 2025 the charity's unrestricted funds were in deficit (£95,396), so reserves are currently below this level. The trustees consider that the stock held and anticipated income from charitable programmes are sufficient for the charity to continue its activities, and are working to rebuild reserves by growing charity shop income and diversifying income streams.

Structure and Governance

The charity is a company limited by guarantee (08528635) and a registered charity (1152599).

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

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

Details of trustee remuneration and loans from trustees, including amounts owed to trustees at the year end, are set out in note 24 to the financial statements.

Recruitment and appointment of trustees

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

A Kieffer - Honorary Trustee
A Nandan - Honorary Trustee
L Mpofu - Honorary Trustee
P Ikeru - Honorary Trustee
S Bell - Honorary Trustee (resigned December 2025)

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



Dr Tonson Sango
Trustee



Dr Precious Sango
Trustee

Date
22 September 2026

Statement of Trustee Responsibilities

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Independent Examiner's Report 2025

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 2025.

Responsibilities and basis of report

As the trustees of the charity (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.

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

Independent examiner's statement

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

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

(a) accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006;
(b) the financial statements do not accord with those records; or
(c) the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
(d) 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 financial statements 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 financial statements to be reached.

Levicks
12 Dover Street, Canterbury, Kent, CT1 3HD
Dated: **22 September 2026**

Statement of Financial Activities 2025

INCOME AND EXPENDITURE ACCOUNT

Year Ended 31 December 2025	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income and Endowments					
Donations and legacies	**2**	163,015	-	**163,015**	59,911
Charitable activities	**3**	238,062	-	**238,062**	263,594
Investment income	**4**	54	-	**54**	40
Other income	**5**	12,446	-	**12,446**	13,018
Total Income		**413,577**	**-**	**413,577**	**336,563**
Expenditure					
Expenditure on charitable activities	**6**	423,188	-	**423,188**	314,532
Total Expenditure		**423,188**	**-**	**423,188**	**314,532**
Net income/(expenditure)		**(9,611)**	**-**	**(9,611)**	**22,031**
Other gains/(losses)	**11**	(24)	-	(24)	(22)
Net movement in funds	**8**	**(9,635)**	**-**	**(9,635)**	**22,009**
Reconciliation of Funds:					
Fund balances at 1 January 2025		(85,761)	5,000	**(80,761)**	(102,770)
Fund balances at 31 December 2025		**(95,396)**	**5,000**	**(90,396)**	**(80,761)**

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 31 to 41 form part of these financial statements.

Statement of Financial Position 2025

BALANCE SHEET

31 December 2025	Note	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	12		5,532		7,376
CURRENT ASSETS					
Stocks	13	47,300		60,800	
Debtors	14	2,926		7,764	
Cash at bank and in hand		10,216		4,892	
		60,442		73,456	
CREDITORS: amounts falling due within one year	17	(151,388)		(141,174)	
NET CURRENT LIABILITIES			(90,946)		(67,718)
TOTAL ASSETS LESS CURRENT LIABILITIES			(85,414)		(60,342)
CREDITORS: amounts falling due after more than one year	18		(4,982)		(20,419)
NET LIABILITIES			(90,396)		(80,761)
FUNDS OF THE CHARITY					
Restricted income funds	19		5,000		5,000
Unrestricted funds	20		(95,396)		(85,761)
Total Charity Funds			(90,396)		(80,761)

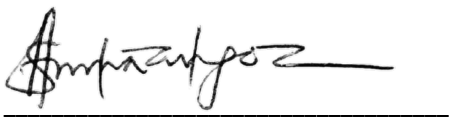
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended **31 December 2025**.

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

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

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

These financial statements were approved by the trustees on **22 September 2026.**



Dr Tonson Sango
Trustee



Dr Precious Sango
Trustee

The notes on pages 31 to 41 form part of these financial statements.

Notes To The Financial Statements 2025

1. Accounting Policies

Charity information

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

1.1. Accounting Convention

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

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

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

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

1.2. Going Concern

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

1.3. Charitable Funds

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

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

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

1.4. Income

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

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

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

1.5. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Development costs	100% straight line

1.6. Tangible Fixed Assets

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

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

Fixtures and fittings	25% reducing balance
Computers	25% reducing balance

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

1.7. Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an

impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8. Stocks

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

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

1.9. Cash and cash equivalents

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

1.10. Financial Instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11. Employee benefits

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

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

1.12. Leases

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

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

2. Income from donations and legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	**Total Funds 2025 £**	Unrestricted Funds 2024 £	Restricted Funds 2024 £	**Total Funds 2024** £
Donations and gifts	31,953	-	**31,953**	21,198	5,000	**26,198**
Grants	131,062	-	**131,062**	33,713	-	**33,713**
	163,015	**-**	**163,015**	54,911	5,000	**59,911**

3. Income from charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Book Sales Sales of goods	198,588	**198,588**	175,380	**175,380**
International shipping Services provided under contract	13,314	**13,314**	42,889	**42,889**
Collections Services provided under contract	26,160	**26,160**	45,325	**45,325**
	238,062	**238,062**	263,594	**263,594**

4. Income from investments

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Interest receivable	54	**54**	40	**40**

5. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Gift Aid Income	12,446	**12,446**	13,018	**13,018**
	12,446	**12,446**	**13,018**	**13,018**

6. Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Opening Stock	60,799	58,201
Charity Purchases for resale	25,420	28,213
Closing Stock	(47,300)	(60,800)
Staff salaries and volunteer expenses	107,997	87,508
Staff salaries – Employers National Insurance Contributions	-	729
Storage Rent	45,830	46,379
Light & Heat	4,791	3,493
Property Repairs & Maintenance	2,884	4,048

Fund Raising	5,699	7,759
Loan Interest	7,492	1,674
Domestic Shipping	34,746	39,358
International Shipping	73,315	26,246
BTA Projects	14,702	4,009
Other charitable expenditure	44,402	39,680
	380,777	**286,497**
Share of support and governance costs (see note 7)		
Governance	42,411	28,035
	423,188	**314,532**
Analysis by fund		
Unrestricted funds	**423,188**	**314,532**

7. Support costs allocated to activities

	Charitable activities 2025 £	Charitable activities 2024 £
Governance	42,411	28,035
	42,411	**28,035**

Governance costs comprise:	2025 £	2024 £
Staff costs	35,256	22,500
Depreciation	1,844	2,459
Accountancy	1,415	1,200
Legal and professional	411	310
Bank charges	285	301
PAYE interest incurred	3,200	1,265
	42,411	**28,035**

8. Net movement in funds

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

	2025 £	2024 £
Fees payable for the independent examination of the charity's financial statements	**1,365**	1,300

Depreciation of owned tangible fixed assets	1,844	2,459

9. Employees

	2025 Number	2024 Number
The average monthly number of employees during the year was:	6	3

Employment Costs	2025 £	2024 £
Wages and salaries	35,256	22,500
	35,256	**22,500**

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

10. Taxation

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

11. Other gains and losses

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) upon:		
Foreign exchange	24	22

12. Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost At 1 January 2025	20,393	2,041	22,434
At 31 December 2025	**20,393**	**2,041**	22,434
Depreciation and impairment At 1 January 2025 Depreciation charged in the year	13,569 1,706	1,489 138	15,058 1,844
At 31 December 2025	**15,275**	**1,627**	16,902

Carrying amount At 31 December 2025	5,118	414	**5,532**
At 31 December 2024	6,823	553	**7,376**

13. Stocks

	2025 £	2024 £
Raw materials and consumables	**47,300**	**60,800**

14. Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	**2,926**	7,764

15. Loans and overdrafts

	2025 £	2024 £
Bank overdrafts	3,806	348
Bank loans	10,802	24,608
Directors' loans	29,500	59,582
	44,108	**84,538**
Payable within one year	**44,108**	**70,884**
Payable after one year	**-**	**13,654**

16. Finance lease obligations

Future minimum lease payments due under finance leases:

	2025 £	2024 £
Within one year	-	2,000
Within two and five years	-	6,765
	-	**8,765**

17. Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans and overdrafts	15	14,608	11,302
Obligations under finance leases	16	2,000	2,000
Other borrowings		29,500	59,582
Other taxation and social security		58,831	44,490
Other creditors		45,084	22,500
Accruals and deferred income		1,365	1,300
		151,388	**141,174**

18. Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	15	-	13,654
Obligations under finance leases	16	4,982	6,765
		4,982	**20,419**

19. Restricted funds

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

	At 1 January 2025 £	Incoming Resources £	At 31 December 2025 £
	5,000	-	**5,000**
Previous year:	**At 1 January 2024 £**	**Incoming Resources £**	**At 31 December 2024 £**
	-	5,000	**5,000**

20. Unrestricted funds

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

	At 1 January 2025 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 December 2025 £
General funds	(85,761)	413,577	(423,188)	(24)	(95,396)
Previous year:	At 1 January 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 December 2024 £
General funds	(102,770)	331,563	(314,532)	(22)	(85,761)

21. Analysis of net assets between funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
At 31 December 2025:			
Tangible assets	5,532	-	5,532
Current assets/(liabilities)	(95,946)	5,000	(90,946)
Long term liabilities	(4,982)	-	(4,982)
	(95,396)	**5,000**	(90,396)
Previous year:	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	7,376	-	7,376
Current assets/(liabilities)	(72,718)	5,000	(67,718)
Long term liabilities	(20,419)	-	(20,419)
	(85,761)	5,000	(80,761)

22. 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.

23. Related parties

There were no disclosable related party transactions during the year, other than the trustee remuneration and loans set out in note 24.

24. Trustees' remuneration and loans

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

Dr T Sango is employed by the charity under an employment contract that is in agreement with the Memorandum and Articles of Association. Dr T Sango remains Chair of the Board of Trustees but does not have voting rights.

Salaries owed: at 31 December 2025 the charity owed Dr T Sango £45,084 in unpaid remuneration (2024 - £22,500). This is included in other creditors (note 17) and is made up of £22,500 for April to December 2024 and £7,500 for January to March 2025, at the self-employed rate of £2,500 per month approved by the trustees, and £15,084 for July to December 2025 as an employee.

Loans: Dr P Sango has lent money to the charity. The loan is interest-free and repayable on demand. The balance owed to Dr P Sango at 31 December 2025 was £29,500 (2024 - £59,582). This is included in other borrowings (note 17).





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