

# 2023 Annual Report

Including Trustees' Report and  
Accounts for the year ended  
31st December 2023



Book Aid  
International





Dr Alice Prochaska  
Chair, Book Aid  
International

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**In 2023 we provided 1,235,958 books to partners in 22 countries, giving 17.3 million people the opportunity to read, learn and improve their life chances.**

# Welcome

In 2023 the continuing global economic crisis had a disastrous impact on people's lives around the world; for many, the cost of everyday essentials slipped out of reach and they had no access to education.

As the Ukraine war raged on, a new crisis in Gaza left millions displaced or cut off from homes, livelihoods and education. In these and other less reported conflicts, people more than ever need reasons to hope for the future and practical support in rebuilding their lives.

At the centre of our work are the many millions of people unable to access books through poverty or because of conflict or disaster.

In 2023 we provided 1,235,958 books to partners in 22 countries, giving 17.3 million people the opportunity to read, learn and improve their life chances.

We responded to the conflict in Ukraine by sending over 25,500 books donated by UK publishers to support our partner PEN Ukraine's *Unbreakable Libraries* project: restoring book collections and creating safe spaces where people can take refuge and find escape in books.

We also supplied 116,114 higher education books, law and teacher training books and 106,721 medical books to support higher education students and practising professionals in a variety of fields.

Last year we launched our *Generation Reader* campaign. Its ambitious objective is, by 2030, to provide access to books for 10 million children in Africa – especially those in marginalised communities. In this first year of the campaign, we sent over 146,000 books to schools and libraries across Africa, raising over £400k towards our £4m target.

We were delighted when our Patron Her Majesty The Queen visited Eastlands Library in Nairobi, Kenya in October. There she saw local children enjoying books donated by Book Aid International, reading and sharing stories. We would like to thank Her Majesty for her unwavering support of reading around the world.

Above all, we would like to thank all of you who generously support the vital work we do, whether through donations of books or funding, or by volunteering your time. Together we share the power of books to change lives.

*Alice Prochaska* 27th June 2024

The Trustees present their report and the audited financial statements for the year ended 31st December 2023.

Reference and administrative information set out on page 38 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102. This Trustees' Annual Report includes a directors' report as required by company law.

**Book Aid International is a charity and limited company registered in England and Wales. Charity no: 313869. Company no: 880754. Registered office: 39–41 Coldharbour Lane, London SE5 9NR. [www.bookaid.org](http://www.bookaid.org)**

# What we do

We share the power of books – and people use that power to create a more equal future.

A book might seem like a small thing in the battle against inequality. But we see every day how a book can spark a transformation. Books help learning thrive. They create opportunities. They restore hope. They inspire confidence.

So, every year, we send over one million brand-new books to communities around the world. These books reach readers in thousands of libraries, schools, universities, refugee camps, hospitals and prisons.

The majority of the readers we support live in sub-Saharan Africa, and we also provide smaller numbers of books to partners in the Middle East and other regions where there is specific need.

The books we provide from the UK are donated by leading publishers, and each book we send is carefully selected for the readers it will reach. Our partners tell us what types of books their communities need, and we select books for them based on their requests.

We also support projects and programmes run by our partners to create vibrant reading spaces in schools, libraries and communities, to spark a love of reading and to advocate for books.

These projects and programmes include book donations, grants to refurbish spaces and purchase locally published books, and training support for teachers and librarians to encourage children's reading.

We have reached the mid-point of our strategy *The Power of Books: our vision for 2025*. This report reflects our progress towards our vision of a world where everyone has access to the books they need to enrich, improve and change their lives.

Our vision is a world where everyone has access to books that enrich, improve and change their lives.



Student reading, Bamang Methodist School, Ghana

Our mission is to give people around the world who lack access to books the opportunity to read for pleasure, study and lifelong learning.

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# 2023 in numbers

## In total



**1,235,958**  
books provided



**17,301,398**  
readers reached



**166**  
partners supported

## Where we reached readers



**1,983**  
Schools



**883**  
Public and  
community libraries



**211**  
Higher and further  
education libraries



**53**  
Refugee settings



**75**  
Prisons



**232**  
Medical settings

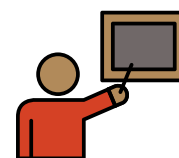
## How we supported our partners



**£42,690**  
grants to partners to  
purchase local books



**80**  
local trainers  
upskilled



**827**  
people trained to  
support reading

## Where our books went

Bhutan	6,713
Cameroon	88,501
Ethiopia	51,605
The Gambia	30,642
Ghana	177,335
Greece	3,764
Iraq	1,327
Kenya	85,667
Lebanon	22,668
Liberia	52,599
Malawi	70,334
Nepal	557
Rwanda	51,094
Sierra Leone	58,161
Somalia	9,176
Somaliland	30,913
South Sudan	25,453
Tanzania	76,454
Uganda	122,909
Ukraine	25,505
Zambia	99,186
Zimbabwe	145,395

## The types of books we provided

Children and primary	653,892
Adult fiction and leisure reading	161,554
Secondary and teenage fiction	116,925
Higher education, law and teacher training	116,114
Medicine and healthcare	106,721
Vocational, technical and business	42,300
English language	22,262
Reference	13,462
Development	3,110

# Strategic report

Our strategic report details our work in 2023, how we delivered public benefit and how we funded our activities.

Children reading books donated by Book Aid International, Odobu Primary School, Uganda



# Access for all

Throughout 2023, we worked for a world where everyone has access to books that will enrich, improve and change their lives.

The books we provide are read, enjoyed and valued by readers around the world. We work with our library, NGO and institutional partners to support public, community and school libraries and we support libraries in prisons, refugee camps, hospitals and in the remotest communities. We also work to ensure that people are still able to access books when libraries or schools are impacted by conflict or natural disaster.

In 2023 we supported 166 partners in 22 countries and provided books to 3,099 libraries and reading spaces. We gave over 17 million people access to books and the opportunity to fulfil their potential.

## Creating access to books

We partner with a number of national library services who offer nationwide access to books through their network of libraries. Many of them are expanding their services by adding new libraries to their networks and are also supporting schools, so the need for the books we send is growing.

In Ghana for example, the Ghana Library Authority (GhLA) currently manages 128 libraries across the country and is looking to expand that number even further. Last year we sent 83,409 books to support GhLA in their work to reach even more communities. In 2023 in total we supported 645 networked public libraries across East, West, Southern and the Horn of Africa.

We also supported 238 prison libraries, local community libraries, school libraries, medical libraries, and higher and further education libraries.

## Supporting local communities

Many of our partners focus on setting up small community libraries and reading spaces which are easily accessible for the local community. These libraries support people in the surrounding areas who are unable to visit a larger traditional library.

We work with our partners to get books to the remotest communities, where there would otherwise be little access to books and learning. For example in 2023 through our partner Silanyo National Library in Somaliland, we supplied books which were sent to the camel library. This mobile library supports communities of pastoralists who move from one location to the next with their cattle. The books are eagerly awaited by the children, offering an opportunity to read and learn about the world.

## Our Power of Books strategy

In 2022 we launched our *Power of Books* strategy, focusing on four key goals: ensuring equitable access to books; engaging readers; investing in partnership and advocating for books around the world. At the end of 2023, the mid-point of our strategy, we were making good progress on all the strategic goals and key performance indicators, notwithstanding some of the challenges we face, detailed in the 'managing risk' section on p37.

The rest of this report details our work in 2023 towards these four strategic goals.



Early years children reading books in the John S Varflay Public School, Liberia. © Carielle Doe

# Creating equitable access to books

In 2023 we focused our work on creating access to books and supporting the UN Sustainable Development Goals for education, gender and health.

In 2023, 99% of the books we sent went to communities in low and low-middle income countries, where poverty, inequality, conflict and natural disasters are excluding people from the opportunity to access books and read.

## Helping education to thrive

As part of our commitment to SDG 4: Quality Education, last year we launched our new *Generation Reader* campaign, which aims to get books to 10 million young people in Africa by 2030, (see page 12). We also provided 294,985 books to 64 partners whose core mission is education and we supported 817 schools in low-income countries by donating books to their school libraries.

Through our *Explorer Libraries* project in Ghana, Kenya, Malawi, Sierra Leone and Zanzibar we set up seven new libraries in primary schools – transforming unused classrooms into places where children can discover books.



Children reading books through our *Books to Go* project, Uganda

Through our *Books to Go* project in Uganda, we reached 4,242 children in five schools. This project provides brand-new books, secure book storage and staff training for schools, enriches learning in the classroom and supports children to read at home. In Malawi, we set up *Solar Libraries* in 20 schools, where children can now borrow books and solar lamps to enable them to read at home.

Working with Street Child in the Kyangwali refugee settlements in Uganda, we provided 2,824 brand-new books to 15 primary schools. Since receiving these books 5,438 students in refugee settlements are now supported in their learning.

## Promoting gender equality

In 2023 we worked with partners to create reading spaces where girls can feel safe and where they are encouraged to learn as part of our commitment to SDG 5: Gender Equality.

In South Sudan, years of civil war and conflict have had a devastating impact on children's learning. We sent 3,536 books to our partner African Revival in 2023, which helped to stock over 20 school libraries in the Ibba and Maridi regions, in particular IBBA Girls School, where communities had few resources. Work like this and our support of partners like UMOVEMENT in Liberia, who run after-school learning clubs especially for girls, also helps to encourage gender equality.

## Our goal: Equity

We will prioritise reaching more of the people who face the greatest barriers to reading and learning.

## Achievements in 2023

49%

of books provided to communities in low-income\* countries and

99%

to communities in low- and low-middle income\* countries



31%

of our work took place in countries recovering from or affected by conflict and disaster



Through our *Reading for All* project in Uganda, we also helped set up libraries in 25 secondary schools and 25 reading spaces in primary schools – at the Palabek Refugees Settlement and the Adjumani Girls Project for refugees in the Adjumani District. We supplied 30,893 brand-new books, including curriculum textbooks and revision guides, as well as grants to buy bookshelves, storage trunks and solar lamps for reading at night.

## Supporting good health and wellbeing

Few hospitals and universities have the budgets to stock their libraries with the reference books and textbooks students need. As part of our commitment to SDG 3: Good Health and Well-being we support medical and health professionals in their ongoing training and development by sending brand-new books and resources to higher and further education spaces. In 2023 we provided 103,386 medical, health and social care books in 21 countries, helping professionals to keep developing their skills.

“  
**Your thoughtful contribution will have a profound impact on our service delivery to patients.**

**This donation has not only enriched our clinic library but also the lives of those seeking solace and recovery within the University Teaching Hospital.”**

*Dr. Ngosa Mumba, University Teaching Hospital Adult Hospital, Zambia*

In Sierra Leone, which has some of the world’s highest maternal mortality rates, we provided 687 medical books through our partner Médecins Sans Frontières, which were on subjects including nursing, maternity care and paediatrics. In South Sudan, 3,274 up to date

“  
**It did not take away Ukrainians’ desire to engage with world culture and world literature.**

In 2023 we sent 25,505 brand-new books to support over 80 libraries in Ukraine which were damaged or destroyed during the Russian invasion. The shipment was sent overland to Kyiv, in support of PEN Ukraine’s *Unbreakable Libraries* project, to help rebuild their collections and to bring hope, comfort and learning to communities across Ukraine.

**“Russian aggression tore us out of normal life, but it did not take away our desire to engage with world culture and world literature.**



Educator, Ridwan, reading a medical text at Edna Adan University, Somaliland

medical books are now giving students and medical faculties the research and information they need. And in Lusaka, Zambia, we provided 452 medical books to the University Teaching Hospital, where 4,000 undergraduate students, 1,000 postgraduate students and 300 lecturers can now access them.

## Reaching refugees

Conflict has forced tens of millions of people worldwide from their homes, closing schools and destroying libraries. In 2023 we worked with 25 partners to reach 379,834 refugees in nine countries, distributing everything from picture books to further education books, offering people the chance to escape or to learn, offering hope for a brighter future.

To support refugees who have fled to Lebanon from Palestine and Syria, we donated over 9,304 books through our partner the Lebanese Board on Books for Young People. In 2023 we started working with new partners, Room to Read, in the Bekaa Valley and Tuyoor Al-Amal in the north of Lebanon who have set up three schools to provide education for refugee children there. We also continued to send books to partners in other countries who support refugees including Ethiopia, Greece, Malawi and Kenya.



**Ukrainians are curious and multilingual readers. This campaign from Book Aid International is of great importance for the whole of Ukraine and for all Ukrainians.”**

Ukrainian author Andrey Kurkov, speaking after we shipped books to Ukraine.

Image: Ukrainian author Andrey Kurkov

# Engaging readers everywhere

Throughout 2023, we worked in partnership with library services, community groups and education partners to help readers of all ages discover a love of reading.

When books are available, they open up doors of opportunity; they provide knowledge and ideas; they support learning and increase confidence. In 2023 through our network of 166 partners we provided 1,235,958 brand-new books, created inviting reading spaces and trained teachers, librarians, staff and volunteers in new ways to encourage reading.

Alongside the books we provided, we gave grants totalling £42,690 to support the purchase of 17,006 locally published books which reflect readers' own cultures and language. Together with the books we provide they offer a rich and diverse collection for readers to choose from.



Children reading in a *Children's Corner*, Moyamba, Sierra Leone.

## Bringing school libraries to life

In some communities where our partners work, children have very few books for learning. In 2023 we supplied 1,637 nursery and primary school and 346 secondary school libraries, offering a broad range of brand-new books and enabling children to discover the joy and benefit of reading. We also supported our partners in training 364 teachers and librarians, enabling them to include reading in school timetables and to use books to inspire children both within and beyond the classroom.

In 2023 in Sierra Leone, through our *Inspiring Readers* programme we provided ten schools with 10,255 books, plus additional locally purchased books. Each school now has its own cupboard library – the perfect solution when there is not a dedicated school library. Teachers report that students are already more engaged in reading exercises and more confident in reading aloud in front of their classmates. We also set up *Children's Corners* in Sierra Leone's Kambia and Moyamba districts, with 7,270 books now available in dedicated spaces for younger readers in public libraries. Librarians have told us children are becoming better readers and love taking part in storytelling sessions.

And in the Bo province, we worked with the Sierra Leone America Calvary Baptist Primary School to set up an *Explorer Library* project – providing 2,500 brand-new books; funding for around 200 locally published books; support to refurbish an unused classroom into an engaging library space and teacher training and guidance to promote the library as a place for the whole community to use.

### Our goal: Engagement

We will work to engage more people with reading, especially in under-served, rural and marginalised communities.

### Achievements in 2023

1,983

school libraries reached



15

partners outside Africa



## Reading in communities

Well-stocked libraries – whether they are in a city, a township, or a village; whether they are public, community or mobile – offer vital sources of information for communities and ensure that people can engage with books wherever they live. In 2023, we supported reading in communities by providing books to 645 public and 238 community libraries.

In Zambia for example, we worked in partnership with the Kabwe Provincial Library, the Mbala Municipal Library and the Mporokoso District Library, to develop dedicated *Children's Corners*. We sent 8,177 UK-donated books, alongside 1,720 titles which were purchased locally. The libraries were painted with brightly-coloured murals and stocked with shelving and furniture for younger readers. We also supported our partners in delivering training on how to inspire children, including children with special educational needs, to develop a lifelong love of reading. Staff are now running regular reading groups and building links with local schools.

## Working with education NGOs

Working in partnership with education NGOs, we can support the most marginalised children, giving them the chance to engage with books in their communities. Our partnership with the Rainbow Trust Foundation in Ghana, an NGO focused on improving children's access to quality education, is an example of how valuable this can be.



Students reading at the Apapam Methodist Explorer Library, Ghana

Through them we developed an *Explorer Library* at the Apapam Methodist Primary School, supporting the renovation of an empty classroom into a brand-new library and training staff in how to manage the library. We sent 2,500 books in 2022 and provided a grant in 2023 which purchased 200 locally published books to stock the library, which is now being used by five local schools.

In Liberia we continued our partnership with Street Child by sending books which were distributed to 15 primary schools and two secondary schools, supporting the education of marginalised children in Liberia, many of whom have been living or working on the streets, with no access to school. We also supported Street Child's work by providing books for children in Cameroon, Nigeria, Rwanda, Sierra Leone and Uganda.

## “The library is set to be a fountain that will water a broad range of futures.”

The lack of a community space for reading and learning in Gutu, Zimbabwe was a clear problem. With little access to books, students were struggling in their exams. There were few materials to inspire young people about learning and future opportunities. But, with the opening of the Nemashakwe Community Library, the situation is changing fast.

The library was set up by renowned poet Chirikure Chirikure and is now being used by the entire community including five local primary and secondary schools. We provided 2,119 books, ranging from reference titles and books on career planning to contemporary fiction. And we supported our local partner, Nemashakwe Community Library

and Information Resource Centre, funding bookshelves, computers, solar lights and more. Children in nearby communities can now engage with books and create the future they want to have.

“The great support of Book Aid International has not only alleviated the lack of books in our community for those who needed them but has also brought in a new culture to the majority of the community, a reading culture. The library is set to be a fountain that will water a broad range of futures.”

Image: Chirikure Chirikure, Nemashakwe Community Library



# Generation Reader: Empowering young people in Africa to transform their future

In our *Power of Books* strategy we choose to focus our support on the most disadvantaged communities, and the opportunity that books offer people to step up and improve their life chances.

By 2030, a third of the world's under 25-year-olds will live in Africa. Millions of these children and young people will never have the chance to realise their true potential, because they lack access to books and quality education.

That's why, in 2023, we launched our *Generation Reader* campaign – which aims by 2030 to reach 10 million children and young people in sub-Saharan Africa, helping them to unlock their potential through the power of books.

Last year the campaign enabled us to support book provision and a broad range of projects aimed at giving children access to books and reading. Working with partners like Kenya National Library Service, WE-CARE Foundation Malawi, Malawi National Library Service and Sierra Leone Library Board, we created *Explorer Libraries* in Kenya, Liberia, Malawi and Sierra Leone. We also helped to set up two *Children's Corners* in Ghana and we sent *Discovery Book Boxes* to Cameroon and Sierra Leone for children to explore books and reading.

“**Book Aid International's *Generation Reader* is a campaign with an important and valuable goal: to provide 10 million young people across Africa with access to 1.5 million books by 2030. We are very happy to be supporting this.**”

– Sigrid Rausing Trust



Students reading in the Book Aid International WE-CARE *Explorer Library*, Liberia. © Carielle Doe

## Through *Generation Reader*, in 2023 we...

provided



**146,000**

books for children  
and young people

created



**28**

new reading  
spaces

trained



**44**

teachers and  
librarians

raised



**£402,238**

exceeding our  
target for the year



“

Since borrowing these books, I have learned a lot.

When there were no library books, I could not understand my teachers and I was sleeping in class. But since the library came, things started sinking into my head. I have learned things I didn't know.

Now I can raise my hand and answer questions.”

*Fabiola, Malawi, is now able to work towards her dream of becoming a nurse.*

# Strengthening partnership working

In 2023 we created sustainable change by investing in new partnerships, training and co-creating projects.

Partnership is at the heart of everything we do because it generates opportunities for us to create greater impact and positive change for readers with others working locally. Every partner we work with supports our vision of a world where everyone has access to books. In 2023, we continued to broaden our scope for partnerships, working with organisations who may not have education or reading as their core purpose, but who will use books to support broader aims.



Children reading books from a *Discovery Book Box*, Sierra Leone

## Welcoming new partners

In total in 2023, we supplied books to 38 new partners, providing 79,069 books to communities. We also worked closely with some of these organisations, setting up a variety of projects to engage readers.

In Liberia we worked with our new partner Kids Education Engagement Project (KEEP) who promote a culture of reading and set up and stock brand-new reading spaces. Through our partnership we launched *Reading Room*, a new project that involved refurbishing a space in the Kendeja Elementary and Junior High School to create a new library. We provided 3,000 brand-new books to stock the library while KEEP provided training to teachers to run the library and promote reading. KEEP also set up a Reading Club as part of the project. The library is now being used by over 5,000 students.

We also partnered with Sierra Leone Book Trust (SALBOT) whose aim is to help create a literate society by making books accessible to all. Through our partnership with SALBOT we sent three *Discovery Book Boxes*, each with 200 books, for the youngest members of the Freetown and Wellington community.

## Strengthening partner skills

To support our partners' ongoing learning, we work in-country to train people to become trainers themselves, so that they can continue to cascade their learning and engage their communities in reading.

In 2023, we engaged partners to run 15 virtual training courses on Zoom and coached 68 partner staff.

### Our goal: Partnership

We will develop dynamic partnerships with organisations that share our vision of creating more equitable access to books.

### Achievements in 2023

80

local trainers  
upskilled



38

new partnerships



The training sessions used Book Aid International materials to help teachers, librarians and other community leaders engage more people with reading and it helped them to develop their own skills in promoting and inspiring reading.

We also supported partners to run 20 in-person courses themselves. In Zambia, local librarians and teachers joined our partner-led training on creating welcoming spaces for children and developing a confident network of children’s librarians nationwide. In Ghana, our partners led courses on developing *Children’s Corners*, covering topics including teaching using children’s books, running book clubs and library management. Last year we built upon our new *Partner Development Programme*, which launched in 2022, (see page 16) to support our partners and enable them to do more.

## Investing in partner projects

In northwest and southwest regions of Cameroon, where many children have missed years of schooling because of violent conflict, we collaborated with Street Child to create a new project called *Read Together*. The project ran in two primary schools and their surrounding communities, deepening understanding of how to support the wellbeing of children affected by conflict, and helping teachers, parents and caregivers engage children with books and reading.

Project Managers from Book Aid International and Street Child came up with the project outline together based on Street Child’s knowledge of what the needs were in the schools and communities. 2,685 books and a grant to buy 300 locally published books were provided by Book Aid International, along with content for the teacher training, while Street Child’s positive parenting content was used for the parent/caregiver training.

Together we created a brand-new, carer-friendly guide, assisting parents and carers in supporting their children to read. We have also been able to use this guide with other projects. Using this collaborative approach, the knowledge, skills and materials of both organisations were shared to create a new supportive learning experience for children and a new role for parents and carers in reading promotion.



Children with books from the *Read Together* programme, Cameroon

## “ We are proud to bring the library closer to the people.

Yusif Sorieba, Sierra Leone Library Board, Congo Market Community Mobile Library Service



CRA winner, Congo Market Community Mobile Library Service, Sierra Leone

Our *Community Reading Awards* played a big part in empowering partners to reach more people in 2023. Through this scheme we made small grants of £1,540 to partners who had innovative ideas on how to reach the broadest community of readers.

Winners in 2023 included:

- › A project to set up a micro-library in a prison in Zimbabwe
- › A project to run pop-up libraries on football fields in Kenya
- › A library for children and young people awaiting trial in Uganda
- › A ‘healing cabinet’ library at a hospital in Zimbabwe
- › A mobile library serving communities in the Congo Market area of Freetown in Sierra Leone.

Thanks to our partners, we reached more than 4,000 readers through these awards.

# Our *Partner Development Programme*: Creating a community of practice

As part of our *Power of Books* strategy we have committed to develop dynamic partnerships with organisations that share our vision of creating more equitable access to books. In 2022 we launched our *Partner Development Programme* (PDP) to support partners who are working to help more people discover the power of books.

The programme was designed by partners through a collaborative process with civil society advisors INTRAC, to support our partners' existing strengths, plans and objectives.

In 2023, we worked with nine partner organisations across East, West and Southern Africa through the PDP: EISERVI in Cameroon; Rainbow Trust Foundation and Street Child Empowerment Foundation (SCEF) in Ghana; WE-CARE Foundation in Liberia; INEZA Foundation in Rwanda; Sierra Leone Book Trust (SALBOT) and Save the Needy (STN) in Sierra Leone; and the Community Library Association Uganda (COLAU) and Edward Ndlovu Memorial Trust (ENMLT) in Zimbabwe.

Support requested included online learning, face-to-face learning, networking events, peer support, and training from local experts. Every partner planned their own skills development, identifying the opportunities that will be most useful to their organisation.

At the end of the year, the group formed a Community of Practice where they share ideas, knowledge and experience, through partner-led online workshops and discussions to continue learning together in the future.

Peer support is at the heart of the programme and, in March 2023, 18 staff from all nine PDP partners came together at a learning event in Kenya. Over three days, they shared experiences and insights, took part in sessions covering subjects from effective training to safeguarding and visited local libraries. The quotes that follow show how much our partners valued the experience.



*Partner Development Programme* learning event, Kenya



Partner Development Programme learning event, Kenya

“  
It is a good practice to bring implementing partners together.

We get to know each other, learn and share practice from different backgrounds. Unity has been created, linkages have been formed and I have been given an opportunity to advance my skills and techniques for the work I do individually and also within the organisation. I appreciate this opportunity, because my mind has been opened up to the world.”

*Emmanuel Anguyo, Community Libraries Association of Uganda*

“  
In order for Africa to get united, we need – we Africans – to have a vibrant and united Community of Practice!

Thank you Book Aid International for investing in us.”

*Elizabeth M Johnson, Ineza Foundation, Rwanda*

“  
I learnt that when we set up our libraries at home, let it not be book, book, book, read, read – no!

Let’s follow the life pattern of the children – 20% reading, the rest play, joke and laugh.”

*Solomon Ochwo, Community Libraries Association of Uganda*

“  
The learning event was well structured.

We learnt a lot. All the sessions were so important. I now have the urge to go back to Sierra Leone to implement some of this great skill.”

*Mac Lenger Fofanah, Save the Needy Sierra Leone*

### Highlights during the year included:

- › EISERVI in Cameroon attracting 140 readers to register at its library, after the team worked with a local marketing expert to refresh its website. The EISERVI team also followed training courses on fundraising and donor relations in 2023.
- › The Rainbow Trust Foundation in Ghana attracting new corporate sponsorship and partnering with KPMG after completing training in marketing, networking and negotiation skills as part of the PDP.
- › The WE-CARE Foundation in Liberia being inspired by a visit to Nairobi during a PDP Learning Event and setting up a new Saturday Story Hour at its library. Children are encouraged to read, write stories, take part in debates and join competitions – and more readers are using the library as a result.



Children reading books in the WE-CARE Library, Liberia

Following this positive start to the programme, Book Aid International plans to continue its journey towards building strong and equitable partnerships.

# Advocating for books

In 2023 we worked to raise awareness of the power of books and to get more people reading.

The potential of millions of people worldwide is held back by a lack of access to books, and part of the problem is that too often the value of books goes unrecognised.

So, throughout 2023, we took every opportunity to raise awareness in the UK of the need for books around the world and we supported our partners to advocate for reading in their communities.

## Supporting reading promotion

Our local partners know how to engage leaders and make the case for books in their communities, and through our *Reading Promotion* programme we supported them to advocate for reading.

On International Literacy Day in September 2023, we organised our annual *Reading Promotion* celebration, in which 13 partners in Cameroon, Ethiopia, Ghana, Kenya, Lebanon, Liberia, Malawi, Rwanda, Sierra Leone, Uganda, Zambia, Zanzibar and Zimbabwe took part.



Alison Tweed and the Second Lady of Ghana, International Literacy Day, Ghana

In total, 2,667 children and 1,081 adults attended these events, participating in a wide range of activities and hearing about the power of books from guest speakers including business leaders and government officials.

Andrew Nyenty from our partner EISERVI in Cameroon explained the impact this work can have:

“**Book Aid International’s financial support allows us to run activity-packed events which attract children to participate in reading activities, dances, games and plays around books.**

**These events help develop children’s confidence and skills in using reading materials and boost learners’ self-esteem.”**

## Supporting the World Book Capital

In 2023, when Accra was nominated UNESCO World Book Capital, our partner Ghana Library Authority (GhLA) capitalised on the attention this recognition created to advocate for the power of books.

Our Chief Executive Alison Tweed visited Ghana to take part in a series of events on International Literacy Day. As part of our involvement, we made a special donation of 25,112 brand-new books, helping GhLA to inspire more people to read at its network of 128 libraries across the country. And Alison joined the Second Lady of Ghana at a series of well-publicised events, giving readings in schools and speaking about Book Aid International’s book donations around the world.

## Our advocacy goal

We will be advocates for the transformational power of books.

## Achievements in 2023

**14**  
reader stories published



**3,748**  
people attended *Reading Promotion* events



## Showcasing stories of change

Throughout 2023, we shared blogs on our website and social media channels on the value of libraries in conflict zones and on how communities were empowered by reading. We also shared first-hand stories from children who are reading to transform their futures, teachers who are empowering the next generation of readers and parents who are discovering the impact access to books can have on children's education. The stories really struck a chord and were read 2,313 times.

We also secured more than 180 pieces of press coverage during 2023, and our partnership in Ukraine, in particular, generated significant coverage and comments on social media, including from author Elif Shafak.

“  
**Maybe books cannot fight against guns or bombs, but they can do something incredibly powerful: they help us realise that we are not alone.**

**That we are not forgotten or forsaken. That our voices matter. That we have brothers and sisters, we have kindred spirits all across the world. Inside the pages of a book, we find the whole of humanity.”**

*Elif Shafak, speaking after we sent a shipment of 25,505 books to Ukraine*



Her Majesty The Queen visiting Eastlands Library in Nairobi, Kenya

“  
**Book Aid International and Edward Ndlovu Memorial Trust are doing a superb job in ensuring a literate Gwanda community.**

As part of our *Reading Promotion* celebrations on International Literacy Day, our partner Edward Ndlovu Memorial Library in Zimbabwe made sure everyone in Gwanda town heard about the power of books. Our partners arranged a 3km march around the town, led by drum majorettes and pupils from local



Book Aid International panel at Hay Festival 2023

## Taking part in the Hay Festival

In 2023 we were joined by over 1,000 book lovers at Hay Festival as our Trustee, Pam Dix, hosted a discussion with authors Elif Shafak, Mariella Frostrup and Kit De Waal on how books can provide solace and strength in times of upheaval.

And we supported Hay Festival Global by participating in a Lviv BookForum event with Rachel Clarke, Halyna Kruk and Sir Ben Okri on *The Power of Words* during conflict, which helped to raise the topic of books in times of conflict, with an international audience.

## A Royal visit helps spread the word

In October, Their Majesties made an official visit to Kenya, including a tour of the Eastlands Library in Nairobi. The library had recently been renovated through a local partnership and also received over 8,000 books from Book Aid International.

During the visit, our Patron, Her Majesty The Queen, heard a book reading from 12 children and had an opportunity to talk with many of them. Our East Africa Representative James Kimani, who was there to accompany Her Majesty on the tour, commented:

“  
**Her Majesty's encouraging words made the children feel great. They now appreciate books and reading even more.**



schools. Students then had the chance to take part in a range of activities involving poetry, storytelling, reading and acting, before speakers encouraged community members to promote the power of books. Together with our partners, we put reading at the front of people's minds.

# Our book donors

The books we send to our partners around the world are donated to us by UK publishers and the wider book trade.

Every year the books generously donated to us by UK publishers enable us to offer the joy of reading to millions of people around the world who would otherwise have no access to books.

These brand-new books are often the latest, most up-to-date publications, in all genres from picture books for the youngest readers right through to advanced law and medical texts for students and professionals. Our partners really value the books we donate for their quality, relevance and range.

“  
**The work that Book Aid International does with the books donated by UK publishers, getting books to the remotest and most marginalised communities around the world, is transformational.**



*Nigel Newton, Chief Executive of Bloomsbury Publishing Plc*

By donating brand-new books to Book Aid International publishers are supporting our mission and creating social impact around the world.

## Our publisher partners

We are supported by many of the world's leading publishers, some of whom donated more than 100,000 books to us in 2023. Last year, 92 publishers donated 1,150,037 books in total to support our work.

We were especially grateful for the significant support from Cambridge University Press & Assessment, Coordination Group Publications Ltd, Hachette UK, HarperCollins Publishers Ltd, Macmillan, Oxford University Press, Penguin Random House and RELX-Elsevier. A range of independent publishers also donated books to us, enriching the range of books we could offer. We were also pleased to welcome 37 new book donors last year.

## The books publishers donate

The brand-new books we receive from publishers are the backbone of our work.

Here are just a few examples of the titles donated to us in 2023:

### Children's



### Health and social care



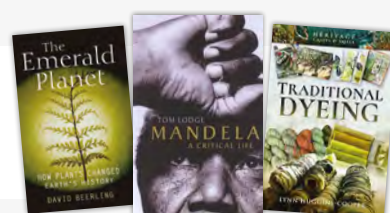
### Further and higher education



### Reference



### Leisure reading



## Working in collaboration

We also work closely in partnership with publishers to deliver projects which enable us to have an even greater impact on the communities we are reaching.

Last year Pan Macmillan donated 20,000 copies of Julia Donaldson's *The Snail and the Whale* to our partners Ghana Library Authority and Street Child Empowerment Foundation for children in Ghana, as part of the UNESCO World Book Capital celebrations in Accra. With the support of players of People's Postcode Lottery we created a special film about the journey of the book from out of our warehouse in South London and into the hands of delighted children in Accra. The film has been watched over 30,000 times now.

“

### Positive changes are only possible through collaboration.

We provided the books, players of People's Postcode Lottery raised the funds and Book Aid International worked with its Ghanaian partners to make sure the books got to where they're needed most. Now, they're having a direct and positive impact on children and families.”

James Long, Pan Macmillan CEO

In 2023 we continued our Charity of the Year partnership with Cambridge University Press & Assessment (CUPA). We received support from CUPA including book donations, project funding, employee fundraising and employee volunteering in our London warehouse. This support enabled us to fund the *Books to Go* project in Warazo Primary School, Kenya, where we set up a library with 2,000 children's books, gave a grant to purchase local books and provided 200 book bags to encourage children to take books home. In August 2023 we visited the school with CUPA's Kenya-based staff and were able to speak with children and teachers about the impact the books and library are having in the school and community. CUPA's support for this project has been transformational for the school and has even inspired the community to champion for a public library for the village.

## Financial support from the book industry

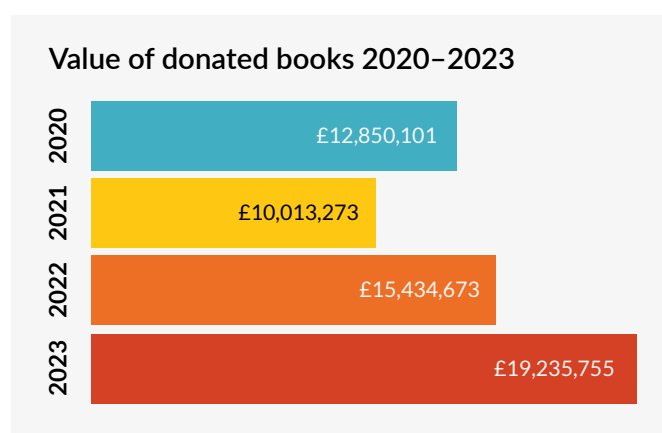
Many publishers also donate funds to support our core work or to fund specific projects. In 2023 we received £80,336 from publishers.

We were delighted to receive a £50,000 gift from Bloomsbury, part of which was used to support our shipment of 25,000 books to Ukraine for PEN Ukraine's *Unbeatable Libraries* project.

In addition, we received a donation from RELX of £9,687 to create an *Explorer Library* in Malawi, a donation of £10,000 from Outland book shop to create an *Explorer Library* in Sierra Leone and a donation from Oxford University Press which helped to send 2,500 books to libraries in Ukraine and refugees in Greece.

## The value of the books we receive

In 2023, the books publishers donated to us had a discounted value of £19,235,755, £3.8m more than in 2022, driven by the number and mix of higher value medical books.



We value the books we receive in our accounts based on Nielsen BookScan prices in our accounts, and we apply an overall 30% discount from the full recommended retail price to allow for the estimated market discount for third-party commercial buyers.

Publishers donate books to us free of charge, and it costs us around £2 to receive, store, select and send a book worth an average of £13.71. That average is calculated using the value of books received over the past five years, as in the table below.

Year	Books sent (no.)	Value of books sent	Discounted cost per book
2023	1,235,958	£17,533,706	£14
2022	1,140,435	£14,791,242	£13
2021	1,007,449	£13,279,151	£13
2020	867,567	£11,066,372	£13
2019	1,211,423	£18,229,466	£15
<b>CUMM</b>	<b>5,462,832</b>	<b>£74,899,937</b>	
	Running average		<b>£13.71</b>

# Our supporters

We are supported by a range of organisations as well as thousands of people in the UK who believe in the power of books. Some lend their time, others give financially, but we are grateful to every person who is part of our community.

“  
**We are proud to have been partnering with Book Aid International for over 30 years.**

23 companies supported our work last year. The companies we work with share our belief in books, and together we can reach more readers around the world.

“RELX are proud to have been partnering with Book Aid International for over 30 years. Through book donations, volunteering and donations we have supported their work in libraries, schools and universities across sub-Saharan Africa and beyond. We look forward to continuing and strengthening our partnership into their 70th year.”

Alexis Steadman

Global Community Manager,  
RELX



“  
**I’ve had my nose in books all my life – as a reader, then as an editor, proofreader and writer.**

By organising events ranging from bake sales, to sponsored walks to readathons, people who fundraise in their communities help us send hundreds of books every year – we’re incredibly grateful for their support.

“The hunger for and delight in books described by the recipients of books from Book Aid seems very real and natural to me. I wanted to promote this worthy cause, so since 2018 I’ve been visiting groups with a talk about Lady Ranfurly, founder of Book Aid International, and have raised nearly £800 so far. I’m sure she would approve!”

Chris Lindop

Supporter



“  
**Books will change your world and everybody should have access to them.**

Almost 9,000 people gave generously to support our work in 2023, and every £2 they gave sent another book. We are grateful for each and every one of their donations, as well as to those who leave gifts in their Wills and make substantial personal donations.

“I support Book Aid International because I love books and have far too many, as anyone who knows me can attest, and I want other people to share in that love. I was first attracted to Book Aid International by their Reversible Book Token – I thought it was a brilliant idea and gave one to all my family. I cannot imagine not having books in my life – what would I do? I firmly believe that books will change your world and everybody should have access to them.”

Dr John Barry

Supporter

“

## Reading opens up worlds, ideas, other people’s lives.

Whether speaking out on our behalf on social media or joining us at a literary festival, our high-profile friends help us raise awareness about the power of books around the world.

“Reading opens up worlds, ideas, other people’s lives. It’s the best way of walking in someone else’s footsteps, of being there, of imagining another life for yourself - on the moon, in the past, in the future. Stories also have the power to comfort us in times of stress or distress, to make us laugh and wonder.

Book Aid International make sure some of the most vulnerable people have access to books and reading, something many of us take for granted. I’m very happy to support them in this important work.”

• Kit de Waal  
Author



“

## We look forward to continuing our partnership with Book Aid International.

The long-term relationships we build with trusts like The Beit Trust, the People’s Postcode Lottery Education Trust, The Be Global Foundation and many others help us provide books and fund projects that transform reading for millions worldwide. Last year, 45 trusts supported our charity.

“We have supported Book Aid International since 1981. They deliver over 300,000 books a year to Zambia, Zimbabwe and Malawi, the Trust’s beneficial countries. Unrivalled in quality and variety, these books boost education and provide reading pleasure in equal measure. We look forward to continuing our partnership with Book Aid International in the provision of this essential service.”

• Sir Andrew Pocock  
Secretary to The Beit Trustees,  
The Beit Trust



“

## We’re so glad that we’re able to support Book Aid International.

In 2023 we were delighted to welcome volunteer teams from a range of corporate partners. Their contributions were vital to enabling us to select and pack books for readers around the world.

“We were incredibly proud of our team for using their Community Days to volunteer their time and effort towards the *Unbreakable Libraries* campaign in Ukraine. Their commitment embodies our overall mission to make it easy for everyone to discover new worlds of ideas, learning, entertainment and opportunity. A pivotal part of our charitable strategy is to widen access to reading and we’re so glad that they were able to support Book Aid International by donating and packing 15,000 of our books for this incredible cause.”

Rachel Cannon  
Communications Executive  
and HR Assistant, Hachette

# Financial review 2023

At Book Aid International all of our income is voluntary – we receive no government grants.

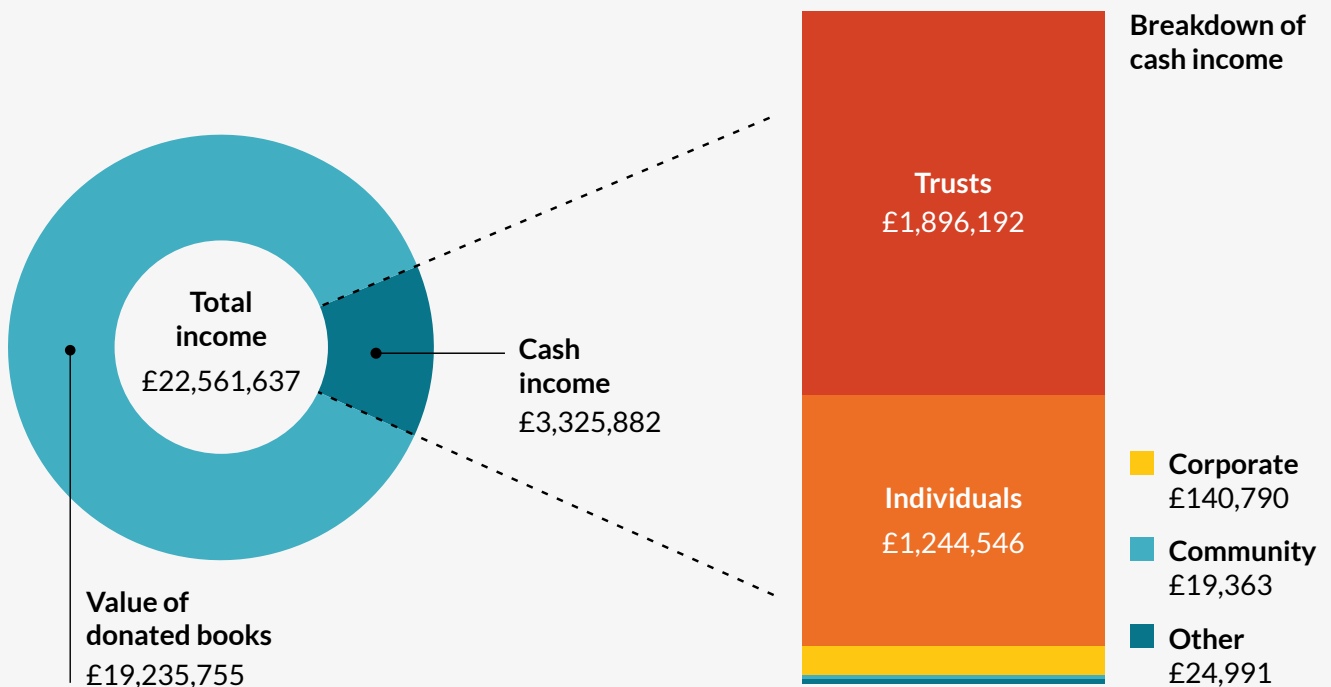
## Total income

In 2023 our total income was £22,561,637, of which £3,325,882 was cash and £19,235,755 was the value of the books donated to us by UK publishers.

2023 total cash income was £3,325,882, an increase of £1,059,967 on 2022 cash income of £2,265,915. Of this 2023 cash income, £1,758,426 was unrestricted income (compared to £1,374,336 in 2022), which funded our work providing books around the world.

The increase in unrestricted income was primarily a result of our individual giving programme which performed strongly this year.

We received total restricted income of £1,567,456 in 2023 (compared to £891,579 in 2022). £500k of this income was donated to us by one funder to support the future relocation of our warehouse to a new site. The remaining £175,877 of additional restricted income was used to support project activity establishing school libraries and supporting public and community libraries around the world.

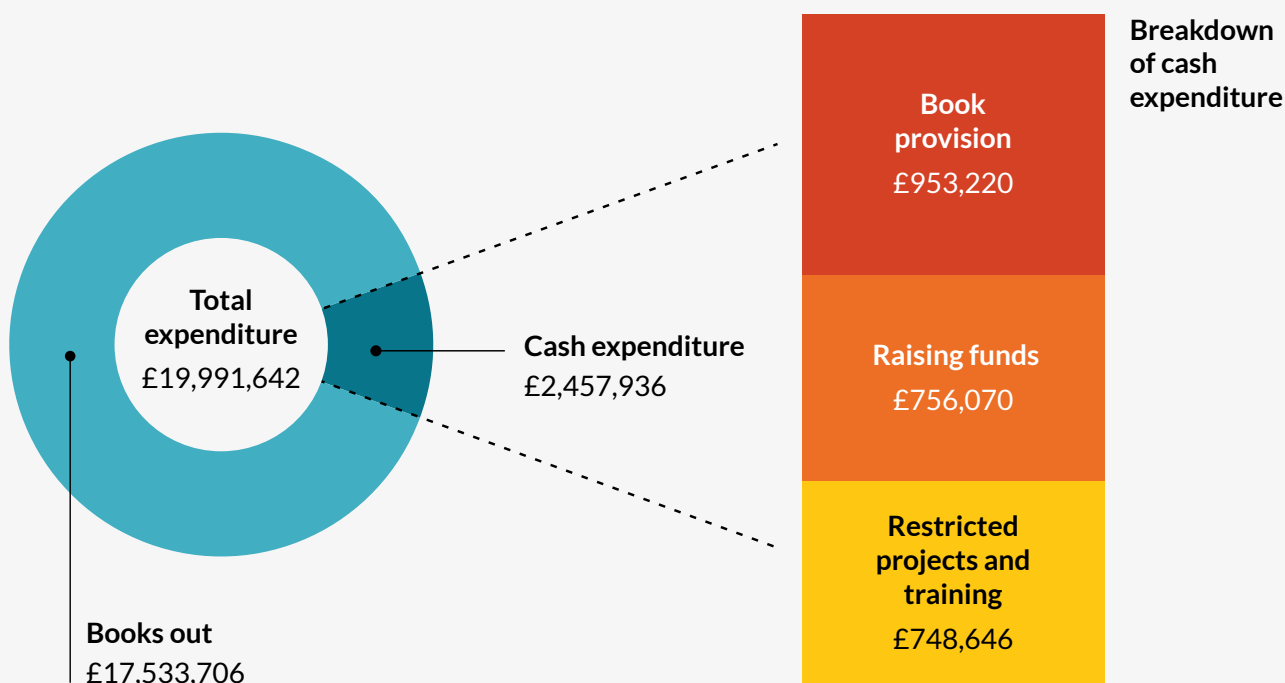


## Total expenditure

In 2023 our total expenditure was £19,991,642, of which £2,457,936 was cash expenditure (compared to £2,629,726 in 2022) and £17,533,706 was the value of the books we provided around the world.

Our unrestricted expenditure in 2023, at £1,316,343 (compared with £1,655,240 in 2022) reflected lower investment in infrastructure projects (IT, our new website) than in the previous year, and an increased focus on the number of books we provided to our partners.

Our restricted expenditure in 2023, at £1,141,593 (compared with £974,487 in 2022) reflected the use of additional restricted income received during the year, which enabled us to implement a greater number of projects and deliver more restricted book provision programmes around the world.



# Managing our finances

We are committed to outstanding financial management that safeguards the money we receive.

In 2023, we employed an average of 29 (26.3 FTE) staff based in Camberwell who are divided into five teams: operations, fundraising, communications, programmes and management. The numbers include two staff members in Nairobi, Kenya, who are part of our Programmes team.

This table details our salary costs:

Function	Salary costs	Avg
Book provision	£444,336	12.3
Restricted projects and training	£240,869	4.7
Fundraising	£255,513	6.6
Management and operational	£321,274	5.4
<b>Total</b>	<b>£1,261,991</b>	<b>29</b>

## Donations in kind

In 2023 99% (2022 – 99%) of the books we sent were donated as gifts in kind by the UK publishing industry. The following table expresses the value of the books we received, retained and supplied in 2023 compared to the previous two years.

Book stock	2023	2022	2021
GIH book stock @ start of year	£5,467,706	£4,824,275	£8,090,153
Books received	£19,235,755	£15,434,673	£10,013,273
Books sent	-£17,533,706	-£14,791,242	-£13,279,151
<b>GIH book stock</b>	<b>£7,169,755</b>	<b>£5,467,706</b>	<b>£4,824,275</b>

## Pension liability

We are part of The Pensions Trust (TPT) scheme, a multi-employer scheme that provides benefits to some 638 non-associated participating employers. The scheme is a defined-benefit scheme subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30th December 2005.

The provision in respect of the deficit repayment plan is £13,956 (2022: £26,248) and this has been recognised in the accounts as required by FRS 102. See note 16 on page 59 for more detail.

## Reserves policy and actuals

Our Board meets annually to consider the resources that will be required to meet our long-term objectives and fulfil our commitments.

The Board also considers the risks we face and sets a minimum free reserves policy at a level it believes would sustain our work while we recovered from any future shortfalls in income or unforeseen expenditure.

The reserves have been set to ensure we have the time to adjust to a serious issue or a drop in funding and are more than required for the management of a closure.

We maintain sufficient unrestricted cash reserves to ensure that we can deliver our planned commitments in the event of unforeseen financial challenges. The minimum level of reserves we must hold is agreed by our Board of Trustees and monitored regularly.

In 2023, the minimum level of free reserves was set at £500k by the Board. We ended 2023 with £540k in free reserves, with better than anticipated funding results in 2023.

Additional £450k transferred to designated reserves for the new distribution centre resulting in a designated pot of £850k to be used to help us locate, buy, fit out a new location and fund growth.

Restricted reserves for ongoing projects and restricted activities at year end are £670,513, including £500k restricted to facilitating the move of Book Aid International to more suitable premises.

For more information on our finances, including our full audited accounts, see pages 40 to 66.

	31 Dec 23	31 Dec 22
Reserves	£	£
<b>Total unrestricted reserves</b>	<b>10,918,405</b>	<b>8,377,506</b>
Less donated books reserve	-7,169,755	-5,467,706
Less unrestricted net fixed assets	-2,358,559	-2,001,420
Less designated	-850,000	-400,000
<b>Free reserves</b>	<b>540,091</b>	<b>508,380</b>
<b>Restricted reserves</b>	<b>670,513</b>	<b>242,697</b>

# Our fundraising

Our fundraising aims to safeguard our donors and ensure that our organisation is sustainable in the long term.

In 2023 our actual funds raised were £3,300,891 against an original budget of £2,418,901.

It was a strong year for our income generation despite ongoing uncertainty in the wider economic context. We launched our new fundraising campaign *Generation Reader* which inspired a number of gifts from individual supporters, corporates and trusts.

We have continued to develop relationships with a variety of trusts and foundations, which are rooted in a shared long-term vision of a more equitable world. In 2023 our income included gifts totalling £700,000 from The Unwin Charitable Trust as they wound down their operations after supporting us for many years. Several trusts made exceptional gifts including People's Postcode Lottery, The Sigrid Rausing Trust, The Beit Trust and others who all continued their generous support.

Our income from individuals, major donors and corporates continued to grow as we developed new relationships and partnerships and invested in the acquisition of new donors. In 2023 we were delighted to continue our relationship with a number of corporate partners including Bloomsbury, GoodLoop and Outland, who all provided valuable financial contributions.

We also ran two successful fundraising appeals "Books on the move" and "Warm and welcoming spaces" which raised over £80,000 in 2023 and were lucky enough to have a Radio 4 appeal presented by journalist Rageh Omaar in June. Finally, we are especially grateful to all our regular givers for their continued support.

## Our standards

We are committed to maintaining the highest standards in our fundraising in line with our Supporter Promise, which is displayed in the footer of every page on our website: [bookaid.org](http://bookaid.org).

In 2023, we remained registered with the Information Commissioner's Office and the Fundraising Regulator. We adhere to the standards of both organisations and respond to changes in the regulatory framework.

We also maintained our Treating Donors Fairly policy which identifies groups of individuals who may be vulnerable and defines our approach to treating these individuals with respect and care.

We continued to place our donors at the centre of our fundraising programmes in 2023, offering flexibility in how they heard from us in line with GDPR regulations.

There were no reported data breaches in 2023.

## Our commercial partners and fundraising agencies

The commercial participators with which we exchanged supporter data included print management (Do More Printing, Fretwell Print and Direct Marketing), email marketing (MailChimp), payment processing (including Access Paysuite, WooCommerce, PayPal, Stripe, GoCardless and Just Giving (Blackbaud) database software, Gift Aid claims (HRMC), Christmas card fulfilment (Impress Publishing) and IT support (Wanstor).

Each of these organisations has a privacy policy, which is available on its website, and we maintain a data processing agreement with each, as required by GDPR regulations.

## Fundraising feedback

We did not receive any complaints about our fundraising last year. Two donors unsubscribed from our communications through the Fundraising Preference Service.

## Investing in the future

In 2023, donor acquisition activities took place through unaddressed media inserts in publications and through Meta advertising. Complete return on investment through these campaigns does not occur in the year of the activity but is based on taking a longer-term view of the lifetime value of each new donor, many of whom continue their support for years.

# Looking to the future

This section looks to 2024, and recognises those people and organisations who supported our work in 2023.

Book Aid International loading books ready for shipping





Alison Tweed  
Chief Executive

“  
In a world increasingly driven by new technology, the printed book continues to be hugely relevant for children, students, medical practitioners, teachers and professionals around the world.

# Rising to the challenge

As the global need for books increases, we are committed to reaching more readers and transforming more lives.

We are now more than half way to the culmination of the UN Sustainable Development Goals (SDGs) in 2030 – and yet one in four children in sub-Saharan Africa still cannot read a simple sentence. This is due in large part to the chronic lack of access in so many places around the world to books that support literacy and education and inspire a love of reading from an early age.

At Book Aid International we are working to provide the widest selection of international books, generously donated by UK publishers, and local books, purchased from national publishers, which our partners can use to contribute to a book-rich environment where reading and learning can flourish.

Our partners tell us time and again that they need more books to equip their libraries and to create vibrant learning environments for their students and communities. And every year we receive more requests from organisations who are keen to receive books.

As we look to the future and commit to growing our support for our partners, we are acting to increase our capacity to source, stock and send books by moving our UK headquarters to a new, larger, UK distribution centre which will give us the space and scope to upscale our work. We are excited about this new phase in Book Aid International’s story.

Going forward into the second half of our *Power of Books* strategic period we are also working with our partners to drive change on the ground and build resilience. Through our *Partner Development Programme* we offer training, resources and networking opportunities that our partners can use to inform and power the work they do – making books and reading accessible to all.

In a world increasingly driven by new technology, the printed book continues to be hugely relevant for children, students, medical practitioners, teachers and professionals around the world: a simple technology needing no power or access to the Internet, and easy to read anywhere, consult repeatedly, lend, share and return to, time after time, for pleasure, for study or for a lifetime of learning. The printed book is very much alive and well, around the world.

We are very grateful to all the publishers who give us these wonderful brand-new books, and to all of you who support the vital work we do. Together we can contribute to building a better world for the next generation of readers.

# Our partners 2023

Below is a full list of our overseas partners to whom we sent books directly in 2023. We thank them all for their hard work.

## Bhutan

Read Bhutan  
Khesar Gyalpo University of Medical Sciences  
Royal University of Bhutan  
The Royal Academy

## Cameroon

Community Vision Group  
Education Information Services International (EISERVI)  
Jumpstart Academy Africa  
Street Child

## Ethiopia

African Entrepreneur Collective  
British Council  
Code Ethiopia  
Ethiopia Knowledge Transfer Society  
Ethiopia Reads  
Hawassa University  
Jesuit Refugee Service

## Gambia

Action Aid  
Casa Gambia  
Edward Francis Small Teaching Hospital  
Friends of Janjangbureh Nursery School  
Gambia National Library Service  
Neneh Loun & Lilia Ali Ghanim Children's and Women Resource Centre  
The Association of Non Governmental Organizations  
The Gambia Committee on Traditional Practices Affecting the Health of Women and Children  
Unique Foundation  
WEC International

## Ghana

Afrikids  
Bibliodef  
Children Enlisted & Equipped in His Royal Service  
Community Action Ghana  
Community Children's Library Project International  
EduSpots Ghana  
Fafali Organisation  
Ghana Library Authority  
Learners Girls Foundation  
The Olinga Foundation  
Pharmaceutical Society of Ghana  
Rainbow Trust Foundation  
Sabre  
Samira Empowerment and Humanitarian Projects  
School for Life  
Seventh Day Adventist Nursing and Midwifery College  
Teach2Teach

## Greece

Solidarity Now  
Velos Youth

## Iraq

The Sanjir Academy

## Kenya

Amref Health Africa  
Book Bunk  
Dandora Dumpsite Rehabilitation Group  
Dignitas  
Fafa Medical Training College  
Justice Defenders  
Kenya Connect  
Kenya Medical Training College

Kenya National Library Service  
Lewa Wildlife Conservancy  
The MAA Trust  
Wajukuu Art Centre  
Windle Trust Dadaab Refugee Camp  
Windle Trust Kakuma Refugee Camp

## Lebanon

Assabil Association  
Beirut Arab University  
Lebanese Association for Development and Communication  
Lebanese Board on Books for Young People  
Room to Read  
Tuyoor Al Amal

## Liberia

Kids' Educational Engagement Project  
Street Child  
University of Liberia  
WE-CARE Foundation  
Youth Movement for Collective Action

## Malawi

African Parks, Malawi  
Civil Society Education Coalition  
Kamuzu University of Health Sciences  
Malawi College of Health Sciences  
Malawi Leaders of Learning  
Malawi National Library Service  
Pharmaceutical Society of Malawi  
St John of God College of Medicine  
Voluntary Service Overseas

## Nepal

Madhesh Institute of Health Sciences

## Rwanda

African Parks, Rwanda  
Girls' Dignity for Nation  
Ineza Foundation  
Kigali Public Library  
Street Child  
University of Global Health Equity  
Voluntary Service Overseas

## Sierra Leone

African Hospital Libraries  
Médecins Sans Frontières (Belgium)  
Pharmaceutical Society of Sierra Leone  
Save the Needy  
Sierra Leone Book Trust  
Sierra Leone Library Board  
Street Child  
USL Institute of Public Administration and Management  
We Yone Child Foundation

## Somalia

Eva Organisation for Women  
Iftiin Education and Development

## Somaliland

Edna Adan University Hospital  
Silanyo National Library

## South Sudan

African Revival, South Sudan  
Excellence Foundation for South Sudan  
Jesuit Refugee Service  
Mary's Help College of Nursing and Midwifery  
Médecins Sans Frontières (Brussels)  
Norwegian Refugee Council  
South University of Medicine, Science and Technology  
St John's College Wau  
University of Juba  
Windle International  
Women Relief Aid

## Tanzania

Abdulrahman Al-Sumait University  
Community Resilience International  
Hasty Innovations Development Initiative  
New Chapter Development for Youth  
Pharmaceutical Society of Tanzania  
State University of Zanzibar  
Tanzania Library Service Board  
Tanzania Young Eco Protection  
Tanzanian Training Centre for International Health  
World Wing Translation and Interpretation Limited  
Zanzibar Library Service Board  
Zone of Hope

## Uganda

African Revival, Uganda  
All Saints University Lango  
Bwindi Conservation for Generations Foundation  
Community Libraries Association of Uganda  
Finn Church Aid  
Fortportal International Nursing School  
Jango International – Social Innovation  
Kyambogo University  
National Library of Uganda  
Pangea Educational Development  
Pharmaceutical Society Uganda  
Planning 4 Tomorrow Youth Organisation  
Refugee Innovation Centre  
SOS Children's Villages  
Street Child  
Uganda Prison Service  
Uganda Protestant Medical Bureau  
Voluntary Service Overseas  
Windle International

## Ukraine

PEN Ukraine

## Zambia

Africa Calls  
African Parks, Zambia  
African Revival, Zambia  
Copperbelt University  
Lion's Club of Mukuba  
Matt Children's Hope Foundation  
Pharmaceutical Society of Zambia  
Simpact Foundation  
UMI Foundation  
University of Zambia  
University Teaching Hospital Lusaka  
Voluntary Service Overseas  
Zambia Episcopal Conference Health Institutions  
Zambia Open Community Schools  
Zambia Library Service

## Zimbabwe

Bulawayo Distribution Committee  
Harrare Distribution Committee  
MTC Educate a Girl Inc.  
Nemashakwe Community Library and Information Resource Centre  
Siboniwe Foundation  
Voluntary Service Overseas  
Zambezi School Project  
Zimconserve

# With thanks to...

We would like to thank the following supporters in particular, as well as those who wish to remain anonymous.

## Our book donors and corporate partners

Agency for the Legal Deposit Libraries	Head of Zeus (Bloomsbury)	ReadersMagnet
Al Saqi Bookshop	Heath Educational Books	RELX
Amazon Ltd	Heywood Hill	RNIB
Ambition PR	ICE Publishing	Rochester Bridge Trust
Anima Phonics	Ingram Content Group	Rosemary Low
Arcturus Publishing	Intellectual Property Research Institute of AU	Royal Society of Chemistry
Authors' Licencing & Collecting Society	International African Institute	Sage Publications Ltd
Barrington Stoke	International Institute for Strategic Studies	SanPaul Group
BBC	Islam International Publications	Scallywag Press
BCS Chartered Institute for IT	Julian Reisz	Schofield & Sims
Beaux Books	Kube Publishing	Scion Publishing
Bloomsbury Publishing	LBA Books	Scribe Publications
BookTrust	Letterbox Library	Search Press
Bookspot	Literacy Counts	SOAS University of London
Brilliant Publications	Little Tiger Group	Suicide Crisis
British Academy	Macmillan Publishers	Swarovski Optik
British Library	Miscellaneous	Taylor & Francis UK
Cambridge University Press & Assessment	Multilingual Matters	Teeth Relief
CGP Coordination Group Publications Ltd	National Book Tokens	The Bookcase
Civilized Discourse Construction Kit	National Library of Wales	The Dome Press
Class Professional Publishing	NEBOSH	The Follett Office
Commonwealth Pharmacists Association	News UK	The Novelry
CPI Colour	Nosy Crow	The Society of Authors
CTA (Technical Centre for Agricultural and Rural Co-op)	Oxford University Press	UNIFY Network at Intermediate Capital Group
David Fickling Books	Outland AS	United Agents
Dorling Kindersley (Penguin Random House)	Patrician Press	Visa Inc
Elsevier UK	Pearson Education Ltd	Waldorf Publications
Elsevier USA	Penguin Random House	Walker Books Ltd
Good-Loop	PG Online Publishers	Watkins Publishing
Hachette UK	Phaidon Press	Welbeck Publishing
HarperCollins Publishers Ltd	Phonic Books	White & Case LLP
Hay House UK	Profile Books	Wiley Europe
	Project Publish	Willoughby Book Club
	ProQuest (part of Clarivate)	Women's Prize for Fiction
	Pushkin Press	Yale University Press
	Quarto Publishing	Zenith Media

## Our trust supporters

Arthur Stevens Charitable Trust	The 29th May 1961 Charitable Trust	The GivingForce Foundation
Beatrice Laing Trust	The Allan & Nesta Ferguson Charitable Trust	The Hiscox Foundation
Be Global Foundation	The Ardwick Trust	The Hyne Trust
Carlton House Charitable Trust	The Beatice Laing Trust	The Ian MacTaggart Trust
Corton Hill Trust	The Beit Trust	The Law Society Charity
DOMLAL Foundation	The Bernard Sunley Charitable Foundation	The MuchLoved Charitable Trust
D R Fine Charitable Trust	The Bhutan Society Trust	The People's Postcode Lottery
GMC Trust	The Bronwen and Brian Mills Educational Trust	The Rhododendron Trust
Merriman Charitable Foundation	The Bryan Guinness Charitable Trust	The Sigrid Rausing Trust
Mr and Mrs F E F Newman Charitable Trust	The Earlswood Charitable Trust	The Tony and Audrey Watson Charitable Trust
Mill Meadow Trust	The Follett Trust	The Veronica Awdry Charitable Trust
Peacock Charitable Trust		Unwin Charitable Trust
Talem Foundation		

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## Our volunteers, ambassadors and individual supporters

Julia Barder	Eleanor and David Holloway	Stephanie and Roderick Thirkell-White
Frances Crewdson	Maralyn J Jewell	Kathy Rooney
Emma Defries	Nicholas Logsdail OBE	Louisa Symington
Helen Esmonde	Sarah McCullough	Philip Walters MBE
Peter Goodwin	Sir Mark and Lady Moody-Stuart	Peter F Young
Brian Greenwood	Nigel Newton CBE	
Rose Heatley	Matt Nixon	
Harriet Hewitson	The Schofield Family	

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## And also thanks to

Centre for Literacy in Primary Education	Rageh Omaar	The Queen's Reading Room
Cliveden Literary Festival	The Oxford and Cambridge Club	The Stationers' Company
Kit de Waal	Sir Michael Palin	World Book Day
Mariella Frostrup	Elif Shafak	Chris Wormell
Hay Festival	Hayford Siaw	Writers' and Artists' Yearbook
Sir Ben Okri	The Queen's Commonwealth Essay Competition	

# Structure, governance and management

This section details how our charity was governed and managed in 2023.

A teacher/librarian and student reading together at Kianjau Primary School, Kenya



# Governance

We are a company limited by guarantee, governed by our Memorandum and Articles of Association.

In 2023 our objects were retained unchanged.

Our purpose, as set out in our Articles of Association, is to advance education and literacy by:

- › establishing, providing and carrying on the service of procuring and distributing reading and information material regardless of medium to developing and other countries in need for educational purposes
- › distributing consignments of such material to public and community libraries, universities, colleges, schools, hospitals, youth and children's centres and other charitable institutions according to local needs and priorities
- › promoting or supporting any training or other activity which is designed to enhance the use of books, reading and other information material in developing countries.

The Articles were adopted by a resolution of the Board at a General Meeting on 15th November 2022.

The Board has considered the legislative and regulatory requirements for disclosing how its charitable objectives have provided benefit to the public and has complied with the duty set out in Section 17 of the Charities Act 2011.

The strategic report on pages 6 to 27 outlines how our achievements during 2023 have benefited the public, either directly or indirectly.

## Our Board of Trustees

The members of the charitable company are also the members of the Board, which consists of between five and 12 members. New members with specialist relevant skills and experience are appointed from time to time and their appointment is ratified at a meeting of the Board. Members serve a three-year term, renewable for up to two further terms by re-election.

Our Trustees bring a range of experience from both the corporate and the not-for-profit sectors and individual members contribute expertise from publishing, finance, fundraising, librarianship, administration and international development.

The Board meets quarterly and reviews strategy, finances and the organisation's charitable activities and approves matters reserved for the Board. These include issues relating to strategy and management, structure of the charity, financial controls, internal controls and risk management, contracts, communication, Board membership, remuneration, delegation of authority, corporate governance, policies and any other matters of importance for the charity.

Two committees formed by the Board meet and report back regularly to the Trustees. The Finance and Audit Committee meets three times a year to review internal controls, the risk register, going-concern assumptions and the annual accounts, budgets and audit findings, and is chaired by the Honorary Treasurer. The Nominations and Remuneration Committee meets annually to approve salary recommendations and other human resources matters, and is chaired by the Chair of the Board of Trustees.

## Our International Advisory Board

Our International Advisory Board is a non-executive volunteer board, formed in May 2022, and authorised by our Board of Trustees. The board provides insights and guidance to support our strategic development, programmatic activities and operational effectiveness, and meets remotely twice a year. Its members are drawn from our extensive partner network to represent the range of our work, and the board is chaired by our Vice Patron, Lord Boateng. Our Chief Executive, Head of Programmes, Head of Operations and two trustees also sit on the board.

# Managing our charity

We are a company limited by guarantee, governed by our Memorandum and Articles of Association.

Our Senior Management Team consists of the Chief Executive and Heads of Programmes, Fundraising, Finance, Communications and Operations. This team communicates regularly with the Board.

Salaries for the Senior Management Team are reviewed every two to three years, along with those of other staff, and approved by the Nominations and Remuneration Committee.

One member of staff receives a salary of between £80,000 and £90,000 and three members of staff are paid between £60,000 and £70,000.

## Ensuring equality, diversity and inclusion

At Book Aid International we believe that equality of opportunity is socially, ethically and morally imperative. Our new Equality, Diversity and Inclusion Policy was approved by the Board in December 2023 and commits us to following practices that are inclusive and free from unfair and unlawful discrimination.

Our policy forbids discrimination for reasons of age, race, colour, nationality, ethnic origin, gender, sex, sexual orientation, disability, marital or civil partnership status, pregnancy and maternity, religion or belief or working patterns.

The aim of the policy is also to ensure that no person is victimised, discriminated against, or subjected to any form of bullying or harassment because of a characteristic. All employees are covered by this policy and it applies to all areas of employment, including recruitment, selection, training, deployment, career development and promotion.

We monitor the policy continually to assess how it is working in practice, and review it annually. In 2023 we set out to deepen our understanding of how to deliver Equality, Diversity and Inclusion more widely through organisation-wide anti-oppression training led by anti-racist experts, Everyday Racism. As our learning journey continues, we will be doing an EDI audit of our recruitment processes in 2024 to ensure we go above best practice. We also created a new set of values in 2023 which underpin our commitment to EDI: Respect, Empathy, Accountability and Dedication.

## Staff training and policies

Our training policy aims to ensure that staff are equipped to carry out their jobs to the highest possible standard, that they are provided with the skills they need in a fast-changing working environment and that they are encouraged to develop their skills and talents.

In 2023 we spent £8,000 on group and individual staff training. Training included organisation-wide anti-oppression training as well as a number of individual training and development courses.

In 2023 we reviewed and updated our Health and Safety Policy, Child Safeguarding Policy, Data Policies, Environmental Policy, Equality, Diversity and Inclusion Policy and Salary Policy.

We undertook a salary benchmarking exercise in November 2023 to ensure Book Aid International's salaries remain commensurate with similar-sized voluntary sector organisation salaries. A salary benchmarking exercise is undertaken every two to three years.

## Our commitment to sustainability

At Book Aid International we recognise our responsibility to address and minimise the environmental impact of our work. We are continually assessing these impacts by measuring the carbon emissions of shipments, flights and our office and warehouse utilities. We take steps to reduce our impact by using suppliers that are committed to an environmentally sustainable approach.

We recognise that climate change is a critically important global issue, not least for the communities we serve. In 2023 we worked with external consultants, Carbon Footprint, to ensure we capture the most accurate data. In 2023 our internal measurement was 188 tonnes CO<sub>2</sub>.

Carbon Footprint Ltd stated that "Book Aid International has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of GHG emissions", and we will continue to use our methods to measure CO<sub>2</sub> and act on reducing our environmental impact further.

Looking forward, in 2024 we will start reducing this figure by switching to an electricity supplier who uses 100% Carbon Trust verified renewable energy.

## Managing risk

We manage risk through regular reviews of our strategic, operational and governance risks.

Throughout 2023 areas of higher strategic risk were identified as the complex environments in which Book Aid International operates, the capacity limitations of our Camberwell warehouse and the risk of insufficient growth in income to fund future plans, coupled with the dependency on a small number of large donors.

We are addressing all these risks on an ongoing basis. Our strategy has a strong focus on conflict-affected and post-conflict countries, but our model of partnership working enables us to operate in complex environments as long as our partners can still operate on the ground. Our broad range of partner countries ensures the long-term continuity of our work even if we have to pause some activities from time to time.

Our Camberwell warehouse is inadequate for current needs, but we have temporary offsite storage space for additional stock and a strict health and safety code of conduct which manages people risks. Longer term our intention is to relocate our UK headquarters, to a new, larger, UK distribution centre.

We have an ambitious and diversified fundraising strategy and we have contingency plans in place in the event of significant loss of income.

A new strategic risk identified during 2023 was the risk of negative public perception of the cultural suitability of BAI's books. We are addressing this risk through ongoing discussions with our partners about their specific requirements; rigorous scrutiny of all donated books before selecting and sending them; agreement with our partners to also assess books for suitability; grants to partners to buy locally published books and clear messaging to our supporters about the value of the books we send to the readers.

Areas of higher operational risk identified in 2023 include a decline in donations of suitable books; an ineffective fundraising strategy or unsuccessful new donor acquisition; risks to staff during travel to our partner countries and external factors beyond our control such as the impact of inflation, and an external event which significantly impacts our operations.

We are addressing these risks by building strong relationships with publisher supporters; investing in a wide range of fundraising activities; training staff in travel security; detailed business continuity and financial planning for a range of eventualities.

All risks on the register have been considered, mitigations put in place and the likelihood/impact ratio assessed. All risk has been assigned a manager, with managers reporting quarterly to the Board on changes to existing risks, or on new risks.

# Reference and administrative details

## Patrons and officials

### Patron

Her Majesty The Queen

### Vice Patron

Lord Boateng

### President

Nigel Newton CBE

### Vice President

Professor Kingo Mchombu

### Address and registered office

39–41 Coldharbour Lane  
Camberwell  
London SE5 9NR

### Charity number

313869 (England and Wales)

### Company number

880754 (England and Wales)

### Solicitor

Russell-Cooke LLP  
8 Bedford Row  
London WC1R 4BX

### Auditors

Sayer Vincent LLP  
110 Golden Lane  
London  
EC1Y 0TG

## Trustees

### Chair

Dr Alice Prochaska

### Vice Chair

Robert Sulley  
(resigned March 2024)

### Honorary Treasurer

Nicholas Allen

### Board members

Pam Dix

Jonathan Hargreaves

Susan Hutton  
(from March 2023)

Alexandra Jones  
(from March 2024)

Dr Anne Makena  
(from March 2023)

Charly Nobbs

Dhivya O'Connor

Michelle Okwudiafor  
(from March 2023)

Zainab Umar

## International Advisory Board (IAB)

### Chair

Lord Paul Boateng

### IAB members

Joyce Ampofo

Helena Asamoah-Hassan

Elizabeth Johnson

Justin Kiyimba

Shereen Kriedieh

Antonetta Madziva

Alli Mcharazo

Cleopatra Muma

Lawrence Njagi

Andrew Nyenty

Victoria Okojie

Hayford Siaw

## Senior management

### Chief Executive

Alison Tweed

### Head of Programmes

Samantha Sokoya

### Head of Operations

Harry Boughton  
(until February 2023)

### Head of Communications

Emma Taylor

### Head of Finance

Ade Soremekun

### Head of Fundraising

Laura Smith

## Company Secretary

Rebekah Deboo

## Directors and members

The directors and members of the company are the Board members named on the preceding page.

## Statement of responsibilities of the Trustees

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report, including the strategic 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- › 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and its amendments. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- › there is no relevant audit information of which the charitable company's auditor is unaware
- › the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st December 2023 was £11 (2022: £8). The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

## Auditor

Sayer Vincent LLP was reappointed as the charitable company's auditor in 2021.

The Trustees' Annual Report, which includes the strategic report, has been approved by the Trustees on 27th June 2024 and signed on their behalf by



Nicholas Allen  
Honorary Treasurer  
Book Aid International

# Independent auditor's report

# Independent auditor's report to the members of Book Aid International

## Opinion

We have audited the financial statements of Book Aid International (the 'charitable company') for the year ended 31st December 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- › Give a true and fair view of the state of the charitable company's affairs as at 31st December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- › Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- › Have been prepared in accordance with the requirements of the Companies Act 2006

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Book Aid International's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the trustees' annual report, including the strategic report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- › The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- › The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report including the strategic report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- › Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- › The financial statements are not in agreement with the accounting records and returns; or
- › Certain disclosures of trustees' remuneration specified by law are not made; or
- › We have not received all the information and explanations we require for our audit.

## Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- › We enquired of management and the finance and audit committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- › We inspected the minutes of meetings of those charged with governance.
- › We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- › We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- › We reviewed any reports made to regulators.
- › We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- › We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- › In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments,

assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Sayer Vincent LLP*

Judith Miller (Senior Statutory Auditor)

27th June 2024

for and on behalf of Sayer Vincent LLP,  
Statutory Auditor, 110 Golden Lane,  
London, EC1Y 0TG

# Audited accounts

# Statement of financial activities (incorporating income and expenditure account)

For the year ended 31st December 2023

	Note	Unrestricted £	Value of donated books £	Restricted £	2023 Total £	2022 Total £
<b>Income from:</b>						
Donations and legacies	2a	1,733,435		1,567,456	3,300,891	2,250,413
Value of donated books received			19,235,755		19,235,755	15,434,673
Other trading activities	4	8,153			8,153	10,086
Investments		16,838			16,838	5,416
<b>Total income</b>		<b>1,758,426</b>	<b>19,235,755</b>	<b>1,567,456</b>	<b>22,561,637</b>	<b>17,700,588</b>
<b>Expenditure on:</b>						
Raising funds		720,705		35,365	756,070	775,876
Charitable activities:						
Book provision		595,638		357,582	953,220	1,129,507
Value of donated books sent	3a		17,533,706		17,533,706	14,791,242
Restricted projects and training				748,646	748,646	724,343
<b>Total expenditure</b>	<b>5a</b>	<b>1,316,343</b>	<b>17,533,706</b>	<b>1,141,593</b>	<b>19,991,642</b>	<b>17,420,968</b>
<b>Net income / (expenditure) for the year</b>	<b>7</b>	<b>442,083</b>	<b>1,702,049</b>	<b>425,863</b>	<b>2,569,995</b>	<b>279,620</b>
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>442,083</b>	<b>1,702,049</b>	<b>425,863</b>	<b>2,569,995</b>	<b>279,620</b>
Transfer between funds		(1,953)		1,953		
Gains on revaluation of fixed assets		398,720			398,720	
<b>Net movement in funds</b>		<b>838,850</b>	<b>1,702,049</b>	<b>427,816</b>	<b>2,968,715</b>	<b>279,620</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		2,909,800	5,467,706	242,697	8,620,203	8,340,583
<b>Total funds carried forward</b>	<b>19a</b>	<b>3,748,650</b>	<b>7,169,755</b>	<b>670,513</b>	<b>11,588,918</b>	<b>8,620,203</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 19a to the financial statements.

The notes on pages 48 to 66 form part of these financial statements.

# Balance sheet

Registered company number: 880754

As at 31st December 2023

	Note	Unrestricted £	Restricted £	2023 £	2022 £
<b>Fixed assets:</b>					
Tangible assets	11	2,358,559		2,358,559	2,001,419
Investments					100,000
		2,358,559		2,358,559	2,101,419
<b>Current assets:</b>					
Stock – donated books	12	7,169,755		7,169,755	5,467,706
Debtors	13	186,143	119,000	305,143	241,298
Investments	14	201,719		201,719	102,587
Cash at bank and in hand	14	1,192,228	551,513	1,743,741	868,518
		8,749,845	670,513	9,420,358	6,680,109
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	15	(176,043)		(176,043)	(135,077)
<b>Net current assets / (liabilities)</b>		8,573,802	670,513	9,244,315	6,545,032
<b>Net assets excluding pension asset / (liability)</b>		10,932,361	670,513	11,602,874	8,646,451
Defined benefit pension scheme asset / (liability)	16	(13,956)		(13,956)	(26,248)
<b>Total net assets / (liabilities)</b>		<b>10,918,405</b>	<b>670,513</b>	<b>11,588,918</b>	<b>8,620,203</b>
<b>The funds of the charity:</b>					
	19a				
Restricted income funds			670,513	670,513	242,697
<b>Unrestricted income funds:</b>					
Fixed assets		263,359		263,359	285,180
Revaluation reserve		2,095,200		2,095,200	1,716,240
Free reserves	1u	540,091		540,091	508,380
Designated funds		850,000		850,000	400,000
<b>Total charity funds without stock</b>		<b>3,748,650</b>	<b>670,513</b>	<b>4,419,163</b>	<b>3,152,497</b>
Value of donated books		7,169,755		7,169,755	5,467,706
Total unrestricted funds		10,918,405		10,918,405	8,377,506
<b>Total charity funds</b>		<b>10,918,405</b>	<b>670,513</b>	<b>11,588,918</b>	<b>8,620,203</b>

Approved by the Trustees on 27th June 2024 and signed on their behalf by:

Dr Alice Prochaska, Chair of the Board of Trustees



The notes on pages 48 to 66 form part of these financial statements.

# Statement of cash flows

For the year ended 31st December 2023

	Note	2023		2022	
		£	£	£	£
<b>Cash flows from operating activities:</b>					
Net (expenditure) for the reporting period (as per the statement of financial activities)			2,569,995		279,620
Depreciation charges			55,972		55,768
(Gains)/losses on pension scheme	16				
Dividends, interest and rent from investments			(16,838)		(5,416)
Decrease/(increase) in stocks			(1,702,049)		(643,431)
Decrease/(increase) in debtors			(63,845)		68,187
(Decrease)/increase in creditors			40,966		(16,347)
(Decrease) in provisions			(12,292)		(19,538)
<b>Net cash provided by / (used in) operating activities</b>			<b>871,909</b>		<b>(281,157)</b>
<b>Cash flows from investing activities:</b>					
Dividends, interest and rents from investments			16,838		5,416
Payments into long-term savings			100,000		(100,000)
Purchase of fixed assets			(14,392)		(41,061)
<b>Net cash provided by / (used in) investing activities</b>			<b>102,446</b>		<b>(135,645)</b>
<b>Change in cash and cash equivalents in the year</b>			<b>974,355</b>		<b>(416,802)</b>
Cash and cash equivalents at the beginning of the year			971,105		1,387,907
<b>Cash and cash equivalents at the end of the year</b>	14		<b>1,945,460</b>		<b>971,105</b>

The notes on pages 48 to 66 form part of these financial statements.

# Notes to the financial statements

For the year ended 31st December 2023

## 1 Accounting policies

### a) Statutory information

Book Aid International is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 39–41 Coldharbour Lane, Camberwell, London SE5 9NR.

### b) Basis of preparation

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

### c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

### d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Key judgements that the charitable company has made which have a significant effect on the accounts include the valuation of donated books as explained below.

The trustees have reviewed the activities of the Charity in light of the ongoing economic uncertainties and have adjusted estimations for uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. It is the view of the Trustees that the charity will continue to be a going concern for the current year up to and including 2024.

### e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

## **f) Donated books**

Donated books are valued at fair value on receipt. This is determined using Nielsen Bookscan for identifying published prices and then applying a 30% discount from the full RRP to allow for the estimated market discount for 3rd party commercial buyers. This discount rate is reviewed by an independent expert on an annual basis. Where at year end books could not be opened and scanned into stock, an estimate of the value of these books is made in relation to the type and class of books remaining unopened.

Books held are recognised as expenditure at the point they are dispatched from the Book Aid International warehouse. Books in transit at the year end are accounted for as expensed as it is deemed highly probable that they will reach their intended beneficiaries in good condition. Any material damage or loss of stock would be adjusted in the accounts in the following year. There was no damage or loss of stock in transit at year end 31 December 2023 to be reflected in these accounts.

Donated books held at year end are measured at their fair value using the same measure as explained above. Provision is made where necessary for obsolete, slow moving and defective stock. Where books are not able to be opened and booked into stock by the finalisation of the accounts, the value of these is estimated using averaged price per class of book based on books received and recognised in the accounts.

## **g) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

## **h) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

## **i) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- › Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- › Expenditure on charitable activities includes the costs of book provision and restricted projects and training undertaken to further the purposes of the charity and their associated support costs
- › Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged against book provision.

## **j) Grants payable**

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

## k) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned based on staff time and book delivery attributable to each activity.

	2023	2022 (restated)
Raising funds	30%	31%
Book provision	48%	45%
Restricted projects and training	22%	24%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities..

## l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease..

## m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided on a straight line basis at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Building	50 years	2% per annum on costs
Fixtures and office equipment	4 years	25% per annum on costs
Plant and machinery	10 years	10% per annum on costs

## n) Stocks

Donated books held at year end are valued as explained in policy (f) above. Purchased books are measured at the lower of cost and net realisable value.

## o) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## p) Short-term deposit investments

Short-term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months and long term deposits are deposits with maturity over 12 months..

## q) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## r) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a 3rd party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## s) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

## t) Pensions

The charity contributes to a pension scheme administered by the Pensions Trust, as independent company. The pension cost charge indicated in note 8 represents the contributions payable to the fund for the year, and note 16 gives details of the movements during the year of the agreed deficit repayment plan liability, which has been included as a liability under the requirements of FRS102.

## u) Free reserves

The minimum level of free reserves confirmed by the Board of Trustees for 2023 was set at £500,000.

## 2 Donations

### a) Current year

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Charitable trusts and NGOs	(443,320)	(1,452,872)	<b>(1,896,192)</b>	(900,196)
Companies	(98,574)	(42,216)	<b>(140,790)</b>	(161,920)
Community sources	(18,365)	(998)	<b>(19,363)</b>	(23,139)
Individuals	(1,173,379)	(71,167)	<b>(1,244,546)</b>	(1,165,158)
<b>Total donations</b>	<b>(1,733,638)</b>	<b>(1,567,253)</b>	<b>(3,300,891)</b>	<b>(2,250,413)</b>

### b) Prior year

	Unrestricted	Restricted	2022 Total
	£	£	£
Charitable trusts and NGOs	(95,746)	(804,450)	<b>(900,196)</b>
Companies	(126,559)	(35,361)	<b>(161,920)</b>
Community sources	(22,264)	(875)	<b>(23,139)</b>
Individuals	(1,114,265)	(50,893)	<b>(1,165,158)</b>
<b>Total donations</b>	<b>(1,358,834)</b>	<b>(891,579)</b>	<b>(2,250,413)</b>

## 3 Gifts in kind

### a) Current year

The table below shows the discounted value of the 1,235,958 donated books distributed to partner organisations in 2023 (2022: 1,140,435). The process of valuation is described in note (1f) and the total adjusted value of books distributed in 2023 was £17,533,793 (2022: £14,791,242).

	2023	2023
	Total number	Total £
Children and primary	559,646	3,418,805
Development	3,107	78,361
English language skills	21,587	349,875
Fiction (adult)	81,857	656,518
Higher education	77,666	3,095,509
Law	5,849	305,893
Leisure reading	73,092	755,788
Medicine and healthcare	103,386	5,999,644
Professional	32,464	925,195
Reference	13,711	112,898
Secondary	101,561	1,089,005
Teacher training	30,910	445,443
Teenage fiction	15,364	98,531
Vocational/technical	7,616	202,241
	1,127,816	17,533,706
Stock adjustments	108,142	
<b>Total expenditure of donated books sent</b>	<b>1,235,958</b>	<b>17,533,706</b>

Stock adjustments relate to adjustments in book “sets”, values and location of individual books.

### a) Prior year

	2022	2022
	Total number	Total £
Children and primary	471,403	2,979,548
Development	7,059	90,015
English language skills	46,753	497,810
Fiction (adult)	83,345	644,451
Higher education	62,391	2,377,623
Law	5,219	349,345
Leisure reading	59,162	630,989
Medicine and healthcare	75,301	3,871,183
Professional	14,660	403,885
Reference	6,142	63,478
Secondary	127,698	1,885,035
Teacher training	15,918	280,480
Teenage fiction	52,679	335,845
Vocational/technical	12,004	210,962
	1,039,734	14,620,649
Stock adjustments	100,701	170,594
<b>Total expenditure of donated books sent</b>	<b>1,140,435</b>	<b>14,791,243</b>

## 4 Income from other trading activities

	Unrestricted	Restricted	2023	2022
	£	£	Total	Total
	£	£	£	£
Events				
UK book and card sales	8,131		8,131	9,563
Other	22		22	524
<b>Total donations</b>	<b>8,153</b>		<b>8,153</b>	<b>10,087</b>

All trading income received in 2023 and 2022 was unrestricted.

## 5 Analysis of expenditure

### a) Current year

	Charitable activities							2023	2022
	Raising funds	Book provision	Value of donated books sent	Restricted projects and training	Governance costs	Support costs	Pension scheme gain/loss		
	£	£	£	£	£	£	£	£	
Staff costs (note 8)	255,512	444,336		240,868	163,484	157,790	1,261,990	1,293,276	
Other staff costs	21,490	37,371		20,258	13,750	13,271	106,139	48,071	
Travel and workshop costs	6,937	34,695		45,245			86,877	43,999	
Book purchase				11,102			11,102	4,600	
Value of donated books			17,533,706				17,533,706	14,791,242	
Overseas project partners (note 6)		7,570		214,187			221,757	323,496	
Shipping and book disposal						164,648	164,648	212,991	
Fundraising, PR and design	226,832	19,225		19,225			265,282	370,313	
Professional fees and irrecoverable VAT						28,006	28,006	29,724	
Other direct costs						11,195	11,195	7,237	
Other project and training costs		13,579		13,579			27,158	63,413	
Governance costs					20,016		20,016	15,408	
Support costs						253,766	253,766	217,197	
	<b>510,771</b>	<b>556,776</b>	<b>17,533,706</b>	<b>564,464</b>	<b>197,249</b>	<b>628,676</b>	<b>19,991,642</b>	<b>17,420,967</b>	
Governance costs	58,582	94,680		43,987	(197,249)				
Support costs	186,717	301,764		140,195		(628,676)			
Gain/loss on pension scheme									
<b>Total expenditure 2023</b>	<b>756,070</b>	<b>953,220</b>	<b>17,533,706</b>	<b>748,646</b>			<b>19,991,642</b>		
<b>Total expenditure 2022</b>	<b>775,876</b>	<b>1,129,506</b>	<b>14,791,242</b>	<b>724,343</b>				<b>17,420,967</b>	

Of the total expenditure, £18,850,049 was unrestricted (2022: £16,457,227) and £1,141,593 was restricted (2022: £974,486).

## b) Prior year

	Charitable activities							2022 £
	Raising funds	Book provision	Value of donated books sent	Restricted projects and training	Governance costs	Support costs	Pension scheme gain/loss	
	£	£	£	£	£	£	£	
Staff costs (note 8)	306,325	440,975		232,479	160,335	153,162		1,293,276
Other staff costs	11,386	16,391		8,641	5,960	5,693		48,071
Travel and workshop costs	2,059	35,322		6,618				43,999
Book purchase				4,600				4,600
Value of donated books			14,791,242					14,791,242
Overseas project partners (note 6)		5,073		318,423				323,496
Shipping and book disposal						212,991		212,991
Fundraising, PR and design	294,564	37,874		37,875				370,313
Professional fees and irrecoverable VAT						29,724		29,724
Other direct costs						7,237		7,237
Other project and training costs		31,707		31,706				63,413
Governance costs					15,408			15,408
Support costs						217,197		217,197
	<b>614,334</b>	<b>567,342</b>	<b>14,791,242</b>	<b>640,342</b>	<b>181,703</b>	<b>626,004</b>		<b>17,420,967</b>
Governance costs	56,809	81,780		43,114	(181,703)			
Support costs	195,719	281,750		148,535		(626,004)		
Gain/loss on pension scheme								
<b>Total expenditure 2022</b>	<b>866,862</b>	<b>930,872</b>	<b>14,791,242</b>	<b>831,991</b>				<b>17,420,967</b>

## 6 Grant payments to project partners

Partners	2023	2022
Partners	£	£
Able Child		20,126
African Parks	6,720	18,509
Assibil Library	600	600
Atanasius Hamwaka		3,420
Baroda Trading		1,049
Bookrite Marketing Ltd	997	
Books Behind Bars		1,279
CODE Ethiopia	600	600
Consultus Publishing	1,003	1,571
Edward Ndlovu	22,272	9,335
EISERVI	879	600
EMNL	(886)	885
Ghana Book Trust		10,304
Ghana Library Authority	10,890	1,540
Grace Rwanda Society	8,586	2,191
Healing Cab	2,027	1,291
IBBY		6,743
Jesuit Refugees Service	900	21,809
KEEP	8,483	
Kenya National Library Services	14,728	4,943
Lifeline Africa Consultants	1,590	
Lifetime Consulting	3,361	
Malawi National Library Service	20,559	25,115
National Library of Uganda	7,659	600
PEN International		32,365
Rainbow Trust foundation	15,428	5,595
Richard Luhanga	3,560	
Save the Needy	6,354	8,080
Street Child Foundation (SCEF)	21,826	9,100
Shurugwi Reading Club		9,802
Sizalendaba		1,195
Sierra Leone Library Board	2,499	27,973
Squirrel Book Centre		3,681
SSSB		600
Street Child		21,458
Tichbay Books		1,050
Uganda Children's Writers		7,528
Uganda Community Library Association	12,665	4,619
UMOVEMENT	9,573	
Venatious Chiiba		1,665
Vivienne Moyo	2,694	
WE-CARE Liberia	6,723	600
Windle International	21,388	25,453
Zambia Library Services	7,177	29,884
Grants to other institutions	901	339
<b>At the end of the year</b>	<b>221,757</b>	<b>323,498</b>

The decrease in the 2023 grants sent value is due to increased activity in 2022 as a result of better than expected funding and release of unrestricted BAI funds to support increased activity in that year.

## 7 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2023	2022
	£	£
Depreciation	55,971	55,768
Interest payable	4,508	4,217
Operating lease rentals:		
Property		
Other	8,151	8,146
Auditors' remuneration (excluding VAT):		
Audit	14,900	12,500
Other services		
Foreign exchange (gains) or losses	373	67

## 8 Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	995,816	1,035,149
Employer's NI contributions	103,431	107,283
Pension contributions	71,485	64,380
Overseas staff costs	91,258	86,464
	<b>1,261,990</b>	<b>1,293,276</b>

	2023	2022
	(no.)	(no.)
Average head count	29.0	31.0
Full-time equivalent	26.3	29.4
Number of staff whose emoluments were between £60,000 and £70,000	3	1
Number of staff whose emoluments were between £70,000 and £80,000		
Number of staff whose emoluments were between £80,000 and £90,000	1	1

The total employee benefits received by key management personnel were £451,705 (2022: £458,224).

Trustees received no remuneration during the year (2022: £nil). No trustees received any payments for professional services during the year (2022: £nil).

There were £4,965 worth of expenses reimbursed to trustees in 2023 for the charity's business (2022: £nil).

## 9 Related party transactions

Aggregate donations from related parties were £3,936 (2022: £3,673).

Robert Sulley is a Director at Hodder Education (part of the Hachette Group). This trustee-related organisation donated the following to Book Aid International during the year.

	2023 Value of books donated	2023 Cash donated	2022 Value of books donated	2022 Cash donated
Trustee-related organisations	£	£	£	£
Hachette Group	1,135,498		1,737,677	
	<b>1,135,498</b>		<b>1,737,677</b>	

## 10 Taxation

The charitable company is exempt from corporation tax as all its income is deemed charitable and is applied for charitable purposes.

## 11 Tangible fixed assets

	Freehold property	Plant and machinery	Fixtures and office equipment	2023 Total
	£	£	£	£
<b>Cost or valuation</b>				
At the start of the year	1,998,000	33,086	112,396	2,143,482
Gain on revaluation	398,720			398,720
Additions in year		8,521	5,870	14,391
Disposals in year			(8,463)	(8,463)
<b>At the end of the year</b>	<b>2,396,720</b>	<b>41,607</b>	<b>109,803</b>	<b>2,548,130</b>
<b>Depreciation</b>				
At the start of the year	72,360	8,556	61,146	142,062
Charge for the year	24,360	4,161	27,451	55,972
Eliminated on disposal			(8,463)	(8,463)
<b>At the end of the year</b>	<b>96,720</b>	<b>12,717</b>	<b>80,134</b>	<b>189,571</b>
<b>Net book value</b>				
<b>At the end of the year</b>	<b>2,300,000</b>	<b>28,890</b>	<b>29,669</b>	<b>2,358,559</b>
At the start of the year	1,925,640	24,529	51,250	2,001,419

The original (1987) cost of the charity's freehold premises in Coldharbour Lane, Camberwell was £230,000. The premises have been revalued five times, the most recently valuation for a continuation of existing use was in December 2023. The revaluations were undertaken by an independent valuer and give current open market valuations of the freehold interest in the charity's property. The Land and Building were valued at £940,000 and £1,360,000 respectively based on Existing Use value.

All of the above assets are used for charitable purposes.

## 12 Stock

	2023	2022
	£	£
Donated books	7,169,755	5,467,706

At year end there are unopened pallets of books stored in our warehouses. We endeavour to open as many of these as possible by the time the accounts are finalised. The value of any unopened pallets is estimated by using the average value of pallets for that class of book received and opened in the year. Included in the closing stock value of £7,169,755 are 369 pallets of books (2022: 272) which could not be opened and booked into stock at year end; these have been estimated using an averaged price per class of book and are valued at £4,994,502 (2022: £3,429,228).

## 13 Debtors

	2023	2022
	£	£
Trade debtors	43,662	6,309
Other debtors and prepayments	89,999	63,931
Gift Aid recoverable	21,088	33,058
Accrued income	150,394	138,000
	305,143	241,298

All of the charity's financial instruments, both assets and liabilities, are measured at amortised cost.

## 14 Bank and short-term investments

	2023	2022
	£	£
Cash and bank	1,743,740	868,518
Short-term investments	201,719	102,587
Long-term investments		100,000
<b>Total cash and short-term investments</b>	<b>1,945,459</b>	<b>1,071,105</b>

Short-term investments are funds invested in twelve month fixed term deposit accounts. The long-term investment is a 2 year term deposit.

## 15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	110,338	58,091
Staff tax and social security	39,527	34,277
VAT payable		
Other creditors and accruals	26,178	42,709
	<b>176,043</b>	<b>135,077</b>

## 16 Pension scheme

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30th December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30th September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m.

To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

From 1st April 2022 to 31st January 2025: £3,312,000 per annum (payable monthly).

Unless a concession has been agreed with the Trustee the term to 31st January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30th September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

### Deficit contribution

From 1st April 2019 to 30th September 2025: £11,243,000 per annum payable monthly and increasing by 3% each on 1st April.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

## Deficit contribution (continued)

	2023	2022
	£'000	£'000
Present value of provision	14	26
Reconciliation of opening and closing provisions:		
Provision at start of period	26	46
Unwinding of discount factor (interest expense)	1	
Deficit contribution paid	(13)	(19)
Post-year-end adjustment		(1)
Provision at end of period	14	26
Income and expenditure impact		
Interest expense	1	
Remeasurements – changes in assumptions		(1)
Remeasurements – amendments to contribution schedule		
Contributions paid in respect of future service		
Costs recognised on SoFA		

This includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

	2023	2022
	% per annum	% per annum
Assumptions:		
Rate of discount 31st December	5.31	4.96

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

The estimated contingent liability for the charity as at September 2023 in the event of withdrawal for the Growth Plan was £98,007 (less the £13,956 provided above). There is no intention at present to cease participation or to wind up the Growth Plan.

## 17 Detailed comparatives for the statement of financial activities (prior year: 2022)

	Unrestricted	Value of donated books	Restricted	2022 Total
	£	£	£	£
<b>Income from:</b>				
Donations and legacies	1,358,834		891,579	2,250,413
Value of donated books received		15,434,673		15,434,673
Other trading activities	10,086			10,086
Investments	5,416			5,416
<b>Total income</b>	<b>1,374,336</b>	<b>15,434,673</b>	<b>891,579</b>	<b>17,700,588</b>
<b>Expenditure on:</b>				
Raising funds	864,564		27,548	892,112
Charitable activities:				
Book provision	790,676		127,572	918,248
Value of donated books sent		14,791,242		14,791,242
Restricted projects and training			819,367	819,367
<b>Total expenditure</b>	<b>1,655,240</b>	<b>14,791,242</b>	<b>974,487</b>	<b>17,420,969</b>
<b>Net income / (expenditure) for the year</b>	<b>(280,903)</b>	<b>643,431</b>	<b>(82,908)</b>	<b>279,620</b>
Net income / (expenditure) before other recognised gains and losses	(280,903)	643,431	(82,908)	279,620
Transfer between funds	456		(456)	
Gain on pension scheme				
<b>Net movement in funds</b>	<b>(280,447)</b>	<b>643,431</b>	<b>(83,364)</b>	<b>279,620</b>
<b>Reconciliation of funds:</b>				
<b>Total funds brought forward</b>	<b>3,190,247</b>	<b>4,824,275</b>	<b>326,061</b>	<b>8,340,583</b>
<b>Total funds carried forward</b>	<b>2,909,800</b>	<b>5,467,706</b>	<b>242,697</b>	<b>8,620,203</b>

## 18 Detailed comparatives for the balance sheet (prior year: 2022)

	Unrestricted	Restricted	2022 Total
	£	£	£
<b>Fixed assets:</b>			
Tangible assets	2,001,419		2,001,419
Investments	100,000		100,000
	2,101,419		2,101,419
<b>Current assets:</b>			
Stock – donated books	5,467,706		5,467,706
Debtors	140,298	100,000	241,298
Investments	102,587		102,587
Cash at bank and in hand	717,019	151,499	868,518
	6,427,610	251,499	6,680,109
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	(125,275)	(9,802)	(135,077)
<b>Net current assets / (liabilities)</b>	6,302,335	(9,802)	<b>(135,077)</b>
<b>Net assets excluding pension asset / (liability)</b>	8,403,754	242,697	<b>8,646,451</b>
Defined benefit pension scheme asset / (liability)	(26,248)		(26,248)
<b>Total net assets / (liabilities)</b>	8,377,506	242,697	<b>8,620,203</b>
<b>The funds of the charity:</b>			
Restricted income funds		242,697	242,697
<b>Unrestricted income funds:</b>			
Fixed assets	285,180		285,180
Revaluation reserve	1,716,240		1,716,240
Free reserves	508,380		508,380
Designated funds	400,000		400,000
<b>Total charity funds without stock</b>	2,909,800	242,697	<b>3,152,497</b>
Value of donated books	5,467,706		5,467,706
Total unrestricted funds	8,377,506		8,377,506
<b>Total charity funds</b>	8,377,506	242,697	<b>8,620,203</b>

## 19 Movements in funds

### a) Current year: 2023

	At 1st January 2023 £	Income and gains £	Expenditure and losses £	Transfers £	At 31st Dec 2023 £
<b>Restricted funds:</b>					
BookLinks					
<i>Inspiring Readers</i> project	23,894	31,750	(41,175)	(517)	13,952
Impact Assessment project	682				682
<i>Reading is Basic</i> GHN02	10,705	640	(11,345)		
Reading Club ZIM01		2,694	(2,694)		
People's Postcode Lottery 2023		374,129	(377,788)	3,659	
People's Postcode Lottery 2022	75,000		(75,000)		
Malawi/Zambia/Zimbabwe – BP (SAF BEIT)	75,000	85,000	(74,856)		85,144
<i>Children's Corner</i> ZAM02	2,818		(3,805)	987	
<i>Children's Corner</i> GHN02		23,500	(23,500)		
<i>Discovery Book Box</i> projects		6,600	(6,646)	46	
UGA – Solar Homework Project Rhino Camp	594			(594)	
<i>Explorer Library</i> projects		63,903	(66,127)	(5)	(2,229)
SL02 – <i>Children's Corner</i>	1,387	215	(1,602)		
UGA – <i>Reading for All</i> – SEC Intouch	2,330			(2,330)	
UGA01 – <i>Reading for All</i> – Palabek	1,254	199	(1,453)		
UGA02 – <i>Reading for All</i> – Kyangwali	5,449	52,000	(52,285)		5,164
MAL – <i>Reading Around the Reserve</i>		40,000	(37,823)		2,177
MAL02a L&M – <i>Reading Around the Reserve</i>	1,845		(957)	(888)	
MAL02b L&M – <i>Reading Around the Reserve</i>	1,844		(956)	(888)	
Reads Program LIB01		19,573	(19,573)		
KEEP reading LIB2023		14,483	(14,483)		
COMM KNOWLEDGE UGA01		52,000	(40,790)		11,210
TNZ – <i>Quality Schools for All</i>			(925)	925	
<i>Books To Go</i> projects	23,436	75,704	(84,931)		14,209
Library Procurement Proj2023		29,432			29,432
Luveve Library ZIM2023		5,079			5,079
Read Together CAM01		22,429	(22,429)		
Adumaji Girls project UGA01	3,232	683	(2,549)	(1,366)	
PDP Online Training	11,421	25,000	(33,230)		3,191
Community Reading					
<i>Africa Story Box</i> projects	1,806		(3)	(1,803)	
Africa and other book provision		131,195	(133,422)	4,727	2,500
Children's book provision		1,200	(1,200)		
Law book provision		5,000	(5,000)		
Medical/healthcare book provision		5,048	(5,048)		
Distribution centre project		500,000			500,000
<b>Total restricted funds</b>	<b>242,697</b>	<b>1,567,456</b>	<b>(1,141,593)</b>	<b>1,953</b>	<b>670,511</b>
<b>Unrestricted funds:</b>					
Fixed asset reserve	285,180			(21,821)	263,359
Revaluation reserve	1,716,240	398,720	(19,760)		2,095,200
Stock reserve	5,467,706	19,235,755	(17,533,706)		7,169,755
Free reserves	508,380	1,758,426	(1,296,583)	(430,132)	540,091
Designated reserves	400,000			450,000	850,000
<b>Total unrestricted funds</b>	<b>8,377,506</b>	<b>21,392,901</b>	<b>(18,850,049)</b>	<b>(1,953)</b>	<b>10,918,405</b>
<b>Total funds per balance sheet</b>	<b>8,620,204</b>	<b>22,960,357</b>	<b>(19,991,643)</b>		<b>11,588,918</b>
Pension reserve	26,248			(12,292)	13,956
<b>Total funds adding back pension fund</b>	<b>8,646,452</b>	<b>22,960,357</b>	<b>(19,991,643)</b>	<b>(12,292)</b>	<b>11,602,874</b>
<b>Total unrestricted funds (less stock)</b>	<b>2,909,800</b>	<b>2,157,146</b>	<b>(1,316,343)</b>	<b>(1,953)</b>	<b>3,748,650</b>
<b>Total funds including pension fund (less stock)</b>	<b>2,936,048</b>	<b>2,157,146</b>	<b>(1,316,343)</b>	<b>(14,245)</b>	<b>3,762,606</b>

The net movement of funds between unrestricted and restricted of £456 relate to minor overspends on three projects that were funded by unrestricted funds.

## **2023 transfers between funds**

**There were net transfers of £1,953 from Unrestricted to Restricted funds in 2023.**

Any transfers are treated within parameters allowed by funders, and any external excess funding transferred to other projects or unrestricted funds will always be agreed with funders.

## **Purpose of Distribution Centre project value of £500k within restricted funds**

In 2023 the Unwin Trust, which was closing down its fund, gifted £500k to the charity to facilitate our move to more suitable premises.

## **Purposes of designated funds**

The total designated funds of £850,000 was agreed as follows:

- › At the March 2024 Board meeting trustees approved the transfer of a further £450k in unrestricted funds to the existing designated fund of £400k, totalling £850k. This designation is to support a relocation of the charity's headquarters and distribution centre to a new site from which the charity's capacity to send higher volumes of books could be increased and all donated books could be stored on one site in a purpose-built warehouse.

## b) Prior year: 2022

	At 1st January 2022 £	Income and gains £	Expenditure and losses £	Transfers £	At 31st Dec 2022 £
<b>Restricted funds:</b>					
BookLinks		7,950	(8,534)	584	
<i>Inspiring Readers</i>	40,783	40,377	(56,496)	(770)	23,894
Impact Assessment project	4,064		(3,383)		681
<i>Reading is Basic</i> GHN02	(63)	20,000	(9,232)		10,705
Reading Club ZIM01	(301)	70,000	(70,795)	1,096	
People's Postcode Lottery 2021	129,943		(130,010)	67	
People's Postcode Lottery 2022		244,365	(170,029)	664	75,000
Malawi/Zambia/Zimbabwe – BP (SAF BEIT)	75,186	75,000	(75,186)		75,000
ZAM – STEM STD Hubs01	2,224		(1,665)	(559)	
<i>Children's Corner</i> ZAM02		34,808	(31,990)		2,818
GHA – STEM Hubs – Agrekko	2,479		(2,479)		
Reading Promotion		9,546	(9,546)		
KEN – Mini-Solar Homework project	78		(78)		
<i>Discovery Book Box</i> projects	1,255	6,500	(7,755)		
UGA – Shared Reading 02	2,014			(2,014)	
KEN – Solar Buy Back	688		(822)	134	
UGA – Solar Homework Project Rhino Camp	594				594
<i>Explorer Library</i> projects	20,640	29,201	(49,341)	(500)	
SL02 – <i>Children's Corner</i>	(18)	22,752	(21,347)		1,387
UGA – <i>Reading for All</i> – SEC Intouch	2,929		(465)	(134)	2,330
UGA – <i>Reading for All</i> – ECD PRIM PPL	1,866	(1,401)	(465)		
KEN02 – <i>Reading for All</i> – Solar	79			(79)	
UGA01 – <i>Reading for All</i> – Palabek	(45)	59,942	(58,643)		1,254
UGA02 – <i>Reading for All</i> – Kyangwali		5,449			5,449
MAL02a L&M – <i>Reading Around the Reserve</i>				1,845	1,845
MAL02b M – <i>Reading Around the Reserve</i>	13,572		(12,800)	1,072	1,844
ZAM – <i>Reading Around the Reserve</i>	6,656		(6,549)	(107)	
ZIM – <i>Reading Around the Reserve</i>	10,000		(11,633)	1,633	
TNZ – <i>Quality Schools for All</i>	9,000		(9,000)		
Books To Go projects	(1,468)	29,000	(4,175)	79	23,436
L4L PPL KEN01			(413)	413	
CCL ZNZ01	426		(426)		
KEN01-I C Reading	917		(377)	(540)	
Read Together CAM01	(9)	10,000	(9,990)		1
Adumaji Girls project UGA01		50,427	(47,195)		3,232
PDP Online Training		50,000	(38,579)		11,421
<i>Africa Story Box</i> projects	938	77,199	(74,625)	(1,707)	1,806
Africa and other book provision		43,089	(43,089)		
Children's book provision		6,500	(6,500)		
Medical/healthcare book provision		875	(875)		
Other legacies/activities	1,633			(1,633)	
<b>Total restricted funds</b>	<b>326,061</b>	<b>891,579</b>	<b>(974,487)</b>	<b>(456)</b>	<b>242,697</b>
<b>Unrestricted funds:</b>					
Fixed asset reserve	280,127			5,053	285,180
Revaluation reserve	1,736,000			(19,760)	1,716,240
Stock reserve	4,824,275	15,434,673	(14,791,242)		5,467,706
Free reserves	571,106	1,374,336	(1,655,240)	218,178	508,380
Designated reserves	603,015			(203,015)	400,000
<b>Total unrestricted funds</b>	<b>8,014,523</b>	<b>16,809,009</b>	<b>(16,446,482)</b>	<b>456</b>	<b>8,377,506</b>
<b>Total funds per balance sheet</b>	<b>8,340,584</b>	<b>17,700,588</b>	<b>(17,420,969)</b>		<b>8,620,203</b>
Pension reserve	45,786			(19,538)	26,248
<b>Total funds adding back pension fund</b>	<b>8,386,370</b>	<b>17,700,588</b>	<b>(17,420,969)</b>	<b>(19,538)</b>	<b>8,646,451</b>
<b>Total unrestricted funds (less stock)</b>	<b>3,190,248</b>	<b>1,374,336</b>	<b>(1,655,240)</b>	<b>456</b>	<b>2,909,800</b>
<b>Total funds including pension fund (less stock)</b>	<b>3,236,034</b>	<b>1,374,336</b>	<b>(1,655,240)</b>	<b>(19,082)</b>	<b>2,936,048</b>

**Unrestricted income funds** are available for use at the discretion of the trustees in furtherance of the charity's objectives. Unrestricted funds include designated funds, fixed assets and revaluation reserves representing the excess of the net book value of the property at acquisition. The remainder of the unrestricted funds are the charity's free reserves.

## 2022 Transfers between funds

**There were no transfers between restricted and unrestricted funds in 2022.**

Any transfers are treated within parameters allowed by funders, and any external excess funding transferred to other projects or unrestricted funds will always be agreed with funders.

**Restricted income funds** are subject to specific restrictions imposed by donors or by the purpose of an appeal. Details of all restricted funds held are in note 19a above.

## 20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Equipment	
	2023	2022
	£	£
Less than one year	8,151	8,147
One to five years	14,370	30,414
	<b>22,521</b>	<b>38,561</b>

## 21 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each of the eight members in the event of winding up is limited to £1.





“

Schools had barely any books to read so by getting a wide collection of books, learners were able to interact and learn about other cultures.

*Book Aid International partner, Kenya Connect*

A shipment of Book Aid International books being unloaded by Kenya Connect, Kenya

**bookaid.org**

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