

2024 Annual Report

Including Trustees' Report and
Accounts for the year ended
31st December 2024



Book Aid
International



Children reading at home thanks
to the Books to Go projects
© National Library of Uganda



Dr Alice Prochaska
Chair, Book Aid
International

“
By sharing the
power of books
with communities
around the world,
we can provide
life-changing
information,
inspire hope and
help millions of
people realise
their ambitions.”

Welcome

Throughout 2024 we have seen so many examples of how with books, people can begin to build a more equal future.

Despite the many obstacles and crises that challenged them, our partners around the world found countless ways to share the power of books with their communities, and we were there to support them.

In total, we provided 194 partners with a record-breaking 1,371,021 books and created 194 new reading spaces in 2024. 19,291,648 people had the opportunity to read the books we sent last year.

In Cameroon, we collaborated with teachers and NGOs to get families who are fleeing conflict reading together. In Somalia, we expanded our partnership network to reach more schools recovering from decades of war.

We worked with refugees and helped restock devastated libraries in countries ranging from Ukraine to Lebanon to Uganda. And through our *Generation Reader* campaign, we provided 141,601 brand-new books to 426,288 young people across Africa, helping them achieve their dreams.

None of our work would be possible without the thousands of people, companies, trusts and authors who give generously to our charity. Last year, we were delighted to see many of our most long-standing supporters and friends at a reception held for us by our Patron, Her Majesty The Queen, to mark our 70th year. It was a very special moment and we would like to thank Her Majesty for hosting the event.

As I reflect on our 70th year and look to the future, I know that the books we can provide are essential to so many people. By sharing the power of books with communities around the world, we can provide life-changing information, inspire hope and help millions of people realise their ambitions.

This Annual Report shows how we worked in 2024 towards a world where everyone has the opportunity to read and why that work matters so much. I would like to extend my warmest thanks to everyone who was a part of our successes last year, and I invite you to join us in 2025 and beyond.

26th June 2025

The Trustees present their report and the audited financial statements for the year ended 31st December 2024.

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.

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What we do

We share the transformational power of books.

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 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 generously donated by 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 nationally published books and training support for teachers and librarians to encourage children's reading.

We are now three years into our *Power of Books* strategy. 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.

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



Rwandan partner the Ineza Foundation using a donated book in a classroom lesson.
© Ineza Foundation

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2024 in numbers

In total



1,371,021
books provided*



19.3 million
readers reached



194
partners supported

Where we reached readers



2,065
Schools**



771
Public and
community libraries**



323
Higher and further
education libraries



37
Refugee settings



33
Prisons



475
Medical settings

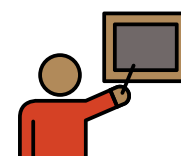
How we supported our partners



£94,432
grants to purchase
nationally published books



38
partner facilitators
upskilled



647
people trained to
support reading

* Includes 26,962 nationally published books

** Includes reading spaces supported and established

Where the books we provided went***

Bhutan	8,785
Cameroon	85,465
Eritrea	24,721
Ethiopia	59,867
The Gambia	42,548
Ghana	230,050
Greece	4,405
India	10,807
Iraq	22,753
Kenya	76,398
Lebanon	34,223
Liberia	48,520
Malawi	86,420
Nigeria	49,165
Rwanda	46,361
Sierra Leone	58,238
Somalia	24,517
South Sudan	33,559
Tanzania (inc. Zanzibar)	77,248
Uganda	111,027
Ukraine	29,545
Zambia	82,120
Zimbabwe	97,317

*** Excludes 26,962 nationally published books

The types of books we provided***

Children and primary	648,117
Adult fiction and leisure reading	178,389
Secondary and teenage fiction	161,706
Higher education, law and teacher training	132,596
Medicine and healthcare	101,932
English language teaching and learning	86,564
Vocational, technical and business	26,078
Reference	5,084
Development	3,593

Strategic report

Our strategic report details our work in 2024, how we delivered a public benefit and how we funded our activities.

A girl in Malawi on her way home with a few favourite books.
© ThokoChikondi / Malawi National Library Service



Access for all

In 2024, we worked with a wide range of partners to take the next step towards a world where everyone has the opportunity to read.

In 2024, we collaborated with 194 partners and supplied 1,371,021 books, helping to support or establish 3,704 reading spaces across schools, universities, refugee camps, prisons, hospitals and medical centres.

By working with a diverse range of organisations we aim to ensure that our books reach the broadest possible audience – offering people the opportunity to read for enjoyment, education and lifelong learning.

Books for all readers

National library services play a critical role in increasing access to books and create an invaluable repository of knowledge. In 2024 we supported national library services in 10 countries, including Uganda, Tanzania and Zambia. The books we provided to our national library partners ranged from picture books for the youngest readers to advanced medical and legal texts, ensuring these libraries can serve the entire community.

As many readers are unable to access public libraries we also worked with many grassroots organisations and NGOs who focus on reaching people who would otherwise have few opportunities to read.

For example, in 2024 we provided books to 33 prison libraries, supported mobile library services that bring books to under-served communities and supplied books to help establish libraries in rural areas. One such library is the Nemashakwe Community Library in Gutu District, Zimbabwe, founded by renowned poet Chirikure Chirikure, which he described as a 'fountain that will water a broad range of futures'.

Creating a generation of readers

Access to books is particularly important to young people so that they can succeed in education and reach their full potential.

So in 2023 we launched the *Generation Reader* campaign with the aim of providing books for 10 million children and young people across Africa by 2030.

In the campaign's second year, we exceeded our targets by providing 141,601 books and opening 71 new reading spaces to serve younger readers. In total, 426,288 young people have benefitted from *Generation Reader* in 2024.

Delivering our five year strategy

Our *Power of Books* strategy will guide our work until 2025. It commits us to working to support readers facing the greatest barriers to reading and learning and is built around four goals: ensuring equitable access, engaging readers, investing in partnership and advocating for books. The rest of this report details our progress towards achieving these key aims.

As we have progressed through the strategy period, we recognised that much of our work takes place in countries classified as low-middle income. However, across all locations, our primary focus remains the same: reaching communities with the least access to books. To better reflect this consistent priority, we now report our work in low and low-middle income countries as a single achievement, rather than separately.

Generation Reader

Books for 10 million young people across Africa by 2030.

Progress in 2024

141,601

books provided



426,288

young people reached



Creating equitable access to books

Throughout 2024, we worked to reach more communities where the barriers to reading and learning are at their highest.

By providing books to people who have been marginalised, affected by conflict or displaced by crisis we help ensure that learning can continue even in the most difficult circumstances. Expanding access to books in communities impacted by poverty also plays a vital role in advancing the Sustainable Development Goals – especially SDG 3: Good health and well being and SDG4: Quality education.

Enriching education

Access to high-quality, carefully selected books in schools enhances classroom learning, supports reading development and helps students grow into confident, independent learners.

Last year we supported some of the world's least resourced schools. For example, we provided 24,721 books for the Ministry of Education in Eritrea to support school libraries across the country and 14,812 books to education NGOs in South Sudan including Save the Children, Windle International and The Excellent Foundation for South Sudan.

We also expanded our work in Somalia, distributing 25,000 books to partners delivering learning opportunities across the country, including SOS Children's Villages, Kaalmo Relief & Development and Finn Church Aid.

In Liberia, Malawi and Sierra Leone, we established four *Explorer Libraries*, giving 7,609 children access to brand-new libraries.

Each *Explorer Library* includes a collection of new books, a grant to refurbish a library space, training for teachers and librarians on how to support reading and funding to purchase nationally published books.

We also distributed 16 *Discovery Book Boxes* to partners in Cameroon, Liberia, Sierra Leone and Zambia. These portable, durable boxes – each containing 200 carefully chosen books and a practical guide to promoting reading – enable reading and learning to flourish even in the absence of a formal library.



Children reading donated books in an *Explorer Library* in Sierra Leone. © SALBOT

Supporting quality healthcare

In many places where we work medical schools and institutions lack the funding to purchase up-to-date medical titles leaving students and practising professionals with limited access to the latest knowledge. So in 2024 we provided 101,932 medical texts to 475 medical institutions in 14 countries.

Our equity goal

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

Achievements in 2024

94%

of books provided to low and low-middle income* countries



33%

of books reached fragile and conflict-affected countries



This included supporting medical partners in Cameroon, South Sudan, Sierra Leone and Malawi – countries where healthcare providers are facing enormous challenges. We also donated 1,039 books to support Action Child Cancer Africa in Ghana, helping them establish a new library at Tamale Hospital for children undergoing cancer treatment.

Responding to crisis

People living with or fleeing conflict and crisis face tremendous barriers to reading and learning, so in 2024 we provided 438,339 books to 54 partners in fragile and conflict-affected countries.

This included supporting new partners, such as Rescue Generation Ethiopia, as well as continuing our support for existing partners. We donated 1,221 books to the Sinjar Academy in Iraq, which was set up to support the Yazidis community in the wake of the 2014 genocide and 25,545 brand-new books to PEN Ukraine to help restock libraries damaged in Russia's full-scale war.



A Ukrainian librarian searching for a book during a power outage.
© SKozliuk2024 / PEN Ukraine



A Discovery Book Box arriving at a school in Malawi.
© The Malawi National Library Service.

As part of our commitment to reaching people fleeing conflict and crisis we supported 32 partners who focus on supporting people who have been displaced, providing a total of 104,027 books.

In Uganda, we worked with our partner the Windle Trust to create seven secondary school libraries, 23 primary school libraries and 21 early years libraries in the Palyorinya and Kyangwali refugee camps. Many of these libraries offer the chance to borrow solar lights alongside books.

We also supplied 20 *Discovery Book Boxes* to ten schools whose libraries and book collections were lost or damaged when Cyclone Freddy struck Malawi in 2023, offering students the chance to reconnect with reading and resume their learning journeys.

Increasing displaced girls' confidence in Uganda

Displaced families living in Palyorinya and Kyangwali refugee camps often have unreliable electricity, and the camps offer few spaces for reading and learning outside the home. Girls are often expected to take on household chores instead of focusing on their studies after school, with limited time to study before night falls.

This means that the libraries we created with The Windle Trust where students can borrow both books and solar lamps are especially important for girls, as they enable reading and studying to continue in the evening. In many schools the libraries have been a catalyst for new activities – including reading clubs.

Teachers now report that young women are finding new confidence:

“**I no longer fear speaking because I know more words.**

I can talk in front of people and talk confidently in English. I used to fear and felt ashamed because I had nothing to say. I am now more active in the reading clubs and able to speak in debates.”

Displaced girl who uses one of the new libraries

Our work in focus:

Our impact in Lebanon

In 2024, we grew our work in Lebanon supporting people who are coping with multiple crises.

The 2020 Beirut port explosion, the pandemic, a struggling economy and the conflict in southern Lebanon have had a devastating impact on learning and left many readers without access to books. Lebanon is also home to at least 1.5 million Syrians and Palestinians who have fled war and hosts the largest number of refugees per capita in the world.

As English is widely used alongside Arabic and French the books we can offer are important both for education and leisure. So we work with our partners in Lebanon to create reading opportunities.

Reaching readers across Lebanon

Last year, we provided a total of 34,223 books to public, community and mobile libraries as well as schools across Lebanon, giving thousands of people the opportunity to read. 25,651 of those books went to The Lebanese Board on Books for Young People (LBBY) to support the charity's work engaging children in reading. Last year LBBY distributed books to a range of communities, including schools in the Bekaa region hosting displaced children and juvenile detention centres.

We also provided 3,660 books to ASSABIL, an NGO which works to establish and promote public libraries and open cultural spaces. These books are now available to readers in refugee camps, universities and schools.

Supporting people displaced by conflict

In addition to providing books which support LBBY and ASSABIL's work with people who have been displaced, we have also developed partnerships with NGOs that focus on refugee communities.

Last year the 1,200 children's books we donated to international NGO Room to Read helped equip libraries in the Bekaa region, supporting children who have fled conflict.

We also provided 3,152 books to Tuyoor Al Amal, an NGO established by Syrians living in Lebanon which works to support schools in communities that have been marginalised.

They establish classrooms in whatever spaces they can find, including inside empty shops and garages, and the books we provide create the opportunity for children who are facing huge challenges to read.

Developing projects

In 2024, we built on our work with LBBY to launch the *Books for Bekaa* project. Together, we created three school libraries stocked with 1,000 English language and 500 Arabic books which served both displaced and Lebanese children. We aim to develop more projects together in the years to come.

2024 in numbers

34,223

books provided



5

partners supported





Supporting Children in Crisis

When the conflict broke out in October 2024, many families in southern Lebanon were forced to flee. LBBY responded with the Children in Crisis project, which used bibliotherapy to help children cope with the trauma of displacement. We joined other donors, including the International Board of Books for Young People, in supporting their work.

The books we donated were used alongside Arabic books and art activities by Lebanese volunteers to help children process their experiences during the conflict. We asked LBBY President Shereen Kriedieh to tell us more:

“Books have always been a source of knowledge, inspiration and solace.

During times of conflict, they take on an even greater role, serving as a form of psychological refuge and a means of healing. Bibliotherapy, the use of books as a therapeutic tool, was an essential component in helping children understand and process their experiences during the war. Books provided children with an escape from their immediate surroundings.

Through literature, they could travel to new worlds, immerse themselves in different realities, and temporarily distance themselves from the stresses of conflict. This imaginative journey was not mere entertainment; it offered a powerful coping mechanism.”

Image: LBBY President Shereen with one of the books used in the Children in Crisis project. © LBBY

Engaging communities with reading

Throughout 2024, we worked with our partners to help more people discover the transformational power of books.

To foster meaningful engagement with books and reading, people need access to rich, diverse and relevant collections. In 2024, we supplied carefully selected, inspiring books to school libraries, community reading spaces and library outreach services across Africa and beyond.

We also provided grants to our partners, enabling them to purchase nationally published books which strengthen their collections. These grants supported the acquisition of 26,962 books in 2024.



Reading books borrowed from a Books to Go library in Zimbabwe. © ENML

Enriching school and public libraries

School libraries full of well chosen books help pupils to engage with reading and become confident readers, curious learners and school leavers with the ambition to succeed. So in 2024 we supported or created 2,065 school libraries.

Last year, our *Books to Go* programme established lending libraries in 21 primary schools across Ghana, Kenya, Uganda and Zimbabwe. Each school received book bags alongside donated books so students could take books home to enjoy reading with friends and relatives. Many participating teachers have noticed a new excitement about reading amongst their pupils and report that classroom learning has been enriched by the new books.

“
The *Books to Go* bags are useful. They motivate learners to borrow books from the school library.

We have noticed how learners proudly carry the bags home, which ultimately increases the self-esteem of the child.”

Emma Mutero, Teacher, Warazo Jet school, Kenya

In 2024, we continued our *Inspiring Readers* programme, creating libraries designed to support children’s learning in 20 primary schools in Malawi and Zimbabwe. Each school was connected to a

Our engagement goal

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

Achievements in 2024

2,065

school libraries established or supported



16

partners supported outside Africa



nearby *Children's Corner* – a welcoming space in a public library enhanced through new books, librarian training and a grant for refurbishment. These school-library links give children new opportunities to engage with books. We also opened two new *Children's Corners* in Ghana, helping more young readers engage with books.

At the same time, we expanded the *African Story Box* programme in Uganda and Malawi, distributing 20 boxes to reach 25,547 young readers. Each box offered a rich mix of 100 nationally published books alongside 100 carefully chosen UK storybooks, giving children the chance to explore both familiar and faraway worlds through reading.

We also concluded a special collaboration with World Vision Zimbabwe, supporting the creation of reading clubs in 16 primary and five secondary schools. Through this initiative, 28,991 books reached children in rural areas. A review of the project found that students were reading for pleasure more often, while teachers were using books to spark curiosity and support new approaches to learning.

Supporting community and mobile libraries

Community and mobile libraries are a vital resource for readers who are unable to access public or school libraries, so we support community libraries in many of the countries where we work.

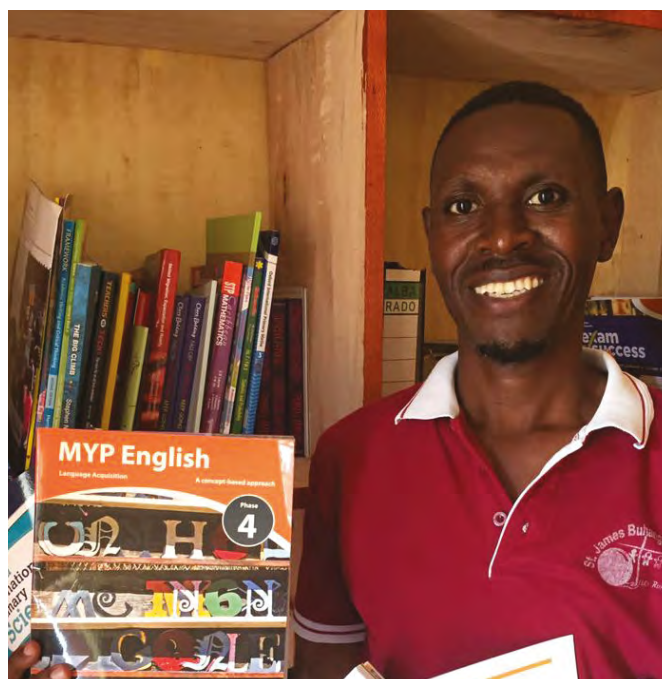
In Rwanda we provided 1,369 books to iDebate Rwanda in support of the organisation's mission to encourage young people to think critically and become active, engaged citizens.

In Uganda, we provided 8,722 books to the Community Libraries Association, while in Zambia we provided 5,101 books that are now on the shelves of Book Bus Zambia's mobile library.

Funding community reading projects

2024 marked the third year of our *Community Reading Awards*, which support grassroots projects that bring books into the heart of communities and make reading more accessible to all. We gave 11 grants of £1,700 each, and winners included:

- › **Books to the Boys in Ghana**, which has created a library and literacy programme at an institution for young offenders
- › **Jahunda Reading Club in Zimbabwe**, which has set up a mini library for elderly people who care for their grandchildren
- › **Children's Ward Mini Library in Tanzania**, which is helping children read to relax and learn at Mnazi Moja hospital



Books being shelved by Community Libraries Association of Uganda staff. © Community Libraries Association of Uganda

Engaging the youngest readers in Rwanda

In Rwanda, libraries are few and far between – and many families can't afford books. This leaves children with little or no access to reading before they start school.

Our partner, the Ineza Foundation, is working to change that. They have helped establish over 800 Early Childhood Development Centres and in 2024 we supported their work with book donations specially selected for young readers. Elizabeth Johnson, the foundation's founder and director,

shared how this work is making a difference:

"Donated books play a crucial role in helping children develop an early enjoyment of reading by giving them access to diverse and engaging materials. Colourful picture books, interactive stories and well-written children's books spark curiosity and encourage young readers to explore new ideas, emotions and cultures."



Developing thriving partnerships

Last year we supported a wide range of partners to expand and enrich their work sharing the power of books.

Our partners are ideally positioned to encourage and support people in engaging with books for enjoyment, education and lifelong learning. By enabling our partners to expand their work, we can drive lasting, sustainable change for those who need books most.

In 2024, we provided books, funding and capacity-strengthening support to help our partners promote reading within their communities. We also grew our network by welcoming 40 new partners and supporting 16 partners from outside Africa.



A partner-led training in Sierra Leone. © Salbot

Providing training for sustainable change

Whenever we refurbish or establish a library or reading space, we accompany it with training on key topics such as library management, setting up lending systems, promoting reading in schools and engaging communities with books. In 2024, we directly trained 137 individuals in these areas.

Increasing partner capacity

Our approach is increasingly focused on building long-term sustainability by upskilling facilitators within partner organisations. This model enables our partners to enhance the support they provide to schools and libraries. Last year, we trained 38 partner facilitators who, in turn, trained 510 teachers, librarians, and carers – extending our reach and multiplying impact.

In The Gambia, we worked with the Unique Foundation to equip facilitators who then trained teachers in how to make classroom libraries tools for literacy development and reading enjoyment.

In Cameroon, we co-developed the *Read Together* programme with Street Child Cameroon, establishing school-based lending libraries for children displaced by conflict. As part of this work, we also trained facilitators to engage parents and caregivers in supporting children's reading at home. This collaborative approach ensured that training was responsive to the unique challenges families face.

Our partnership goal

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

Achievements in 2024

38

partner facilitators
upskilled



40

new partnerships



Supporting book provision partners

Managing and organising large book donations can be a learning curve, particularly for newer partners or those without dedicated information professionals.

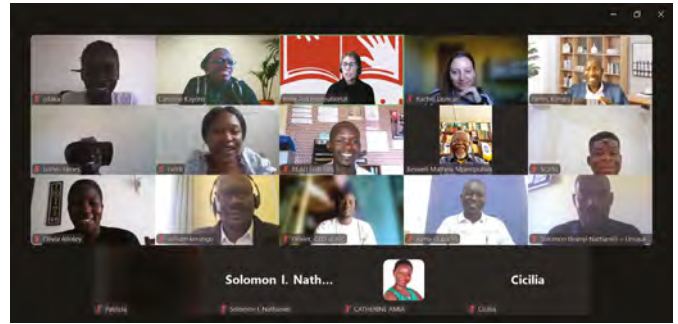
We already provide print and video resources to support book provision partners, and in 2024 we took our support further by launching online reader support workshops which offered partners practical guidance and boosted their confidence.

The workshops included discussions, videos and group tasks covering subjects such as how to catalogue donations and building balanced book collections. We welcomed 14 participants from 11 organisations and six countries for the first session, and four more workshops are planned for 2025.

“
The concept of bespoke shelves, designed to showcase books in an engaging way, was particularly impactful.

I realized that thoughtful design can significantly increase user interest and encourage exploration. I learnt that the library should be a place that people want to be.”

Workshop participant Cyril from Kenya



A busy reader support workshop

Fostering peer learning and collaboration

In 2022, we launched our *Partner Development Programme* to strengthen our partners' skills and encourage mutual support. As part of this initiative, partners came together to establish a Community of Practice (CoP) – a space to share experiences, exchange ideas and collaborate on solutions.

In 2024, nine partners from Cameroon, Ghana, Liberia, Rwanda, Sierra Leone, Uganda and Zimbabwe participated in the CoP.

With our support, they organised six shared learning sessions focused on topics including project management, report writing, building organisational resilience and knowledge management. These sessions helped partners develop their work and created a sense of connection with others who believe in the power of books.

Building capacity with AfriKids Ghana

AfriKids, a Ghanaian NGO, supports children in the country's Upper East region – an area where the majority of communities are affected by poverty, schools are under-resourced and services for families are limited. In this context, the books we provide serve as vital tools to enrich classroom learning.

In 2024, we partnered with AfriKids to co-develop a training course aimed at equipping teachers and head teachers with the skills to manage book donations effectively and integrate books into their teaching.

135 teachers, head teachers and AfriKids staff took part in the course, which covered key topics such as using books to teach reading comprehension and how storybooks can enhance the school curriculum.

The workshops also served as a 'Training of Trainers' opportunity for the AfriKids team.

Pre-workshop coaching was provided to AfriKids trainers who then co-facilitated the workshop alongside our staff to strengthen their skills before taking over delivery of the course themselves.

Following the workshop, AfriKids staff reported increased confidence in delivering training independently, while teachers felt more assured in their ability to incorporate books into classroom learning.

An AfriKids teacher during the training course. ©AfriKids



Our work in focus:

The power of partnership

We asked three of our partners to tell us how our work together in 2024 is playing a role in creating long-term change.

Mulugeta Woldestadik, Outreach Librarian, Hawassa University, Ethiopia

Since 2020, we have supported Hawassa University's work enhancing education, research and community outreach. Last year, we provided 2,802 books to support their work, bringing the total number of books provided so far to 9,000. 30% of these books have strengthened the university's libraries, while 70% have reached public schools, prison libraries, health colleges and technical and vocational education and training institutions. Mulugeta told us more about the impact of this work:

"Through our collaboration, particularly through our outreach programmes, we are bridging educational gaps, fostering lifelong learning and cultivating a more literate and informed society. The partnership also promotes sustainability, as donated books continue to serve multiple generations of readers.

Seeing students, educators, community members and prisoners gain access to books they wouldn't have otherwise is incredibly rewarding.

It is clear that print books remain essential and important, even as online resources are increasingly utilised as their use is limited by infrastructure challenges. Many students still depend on physical books for their studies. What's truly encouraging is the community's strong thirst for knowledge and deep cultural value for education, which makes the impact of book donations even more profound and meaningful."

“
Together, we are not just building libraries – we are building lives.

Stephen Aminehi, Senior Librarian, Zaccheus Onumba Dibiaezue Memorial Libraries (ZODML), Nigeria

ZODML establishes libraries that support individuals and communities to reach their full potential. In 2024, we supported ZODML for the first time, providing 2,510 books to support their community, school and prison libraries. The charity's senior librarian, Stephen, talked about how this young partnership is helping ZODML achieve its aims:

"Book Aid International has so far supported ZODML by donating new books and contributing funds to our annual International Literacy Day celebration.

These contributions enable us to enrich our libraries with books that are often hard to come by, ultimately supporting us in our mission to promote literacy. The titles selected meet the specific needs of our readers and have made a significant difference in promoting literacy, supporting learning and inspiring a genuine love for reading within our community.

We have received a diverse collection of fiction and non-fiction titles spanning various genres specifically tailored for children and young adults – the primary demographic our libraries serve. The Braille books included in the shipment were specifically donated to a school for blind and partially sighted children.

By enhancing our book collection, the partnership has freed up resources to allocate to other vital activities. Also, the contribution to our annual International Literacy Day celebration has enabled us to expand our commemoration of this important global event, amplifying the event's impact and reach."

“
We look forward to continuing the partnership in the years ahead.



Michael Moyo in the ENMT library. © ENMT

Michael Moyo, Director, Edward Ndlovu Memorial Trust (ENMT) Zimbabwe

ENMT runs a range of programmes to support rural communities in Zimbabwe's Matabeleland South Province, including the provision of a public library and books for schools. We've supported the charity's work for many years, and in 2024 we provided them a total of 11,635 books. Michael was also involved with our *Partner Development Programme* (PDP) in 2022 and 2023 and the *Community of Practice*. We asked him for his reflections on how being a part of the PDP is helping ENMT thrive.

“ We learnt a lot from the PDP.

One of the key programmes which I pursued as part of the PDP was project management for development practitioners. That on its own assisted me to look at how programmes are implemented.

Then there was the issue of monitoring and evaluation. After learning about that I straight away incorporated it into our strategic plan. We now have

a component of monitoring and evaluation which was not there before.

We also learned about resource mobilisation. Now we have managed to strike a deal with a local mine to cover fuel costs. That fuel helped us to increase our visits to schools. All of these things we have gotten through PDP learnings.

I have a lot of ideas around the library, which I'm going to implement. One of them is that they should provide free Internet service. I also noted that there's need for the library to provide a meeting space for the youthful population, maybe a cafe space.

Also, I would like to see each and every rural school in Matabeleland South Province receive books from Book Aid International.”

“ Ongoing collaboration is how we will reach these goals.

Speaking up for reading

Throughout 2024, we supported partners' work promoting reading and raised awareness of the urgent need for books worldwide.

Millions of people are held back by a lack of books and too often the impact of being without books goes unrecognised. So in 2024 our advocacy activities helped shine a light on the importance of access to books in communities around the world.

Supporting reading promotion

Through our *Reading Promotion* campaign, we supported library partners in 13 countries to run and publicise reading events on International Literacy Day with a grant to fund activities and marketing support.

Many partners used the funds provided to run innovative events which brought books to life. For example in Nigeria, the Zaccheus Onumba Dibiaezue Memorial Libraries (ZODML) invited children from four nearby communities to hear Ndidi Chiazor-Enenmor read from his book 'A Father's Pride,' which was nominated for the Nigeria Prize for Literature.

In total, these events directly engaged a total of 3,393 children and 2,222 adults and raised awareness amongst thousands more about the importance of libraries through 30 pieces of press coverage.



A Reading Promotion event in Zimbabwe. © Edward Ndlovu Memorial Trust



One of our events at the London Book Fair

Raising awareness at London Book Fair

We were honoured in 2024 to be The London Book Fair's joint Charity of the Year, alongside the National Literacy Trust. This opportunity gave us a platform to raise awareness of the need for books within the book trade. Our stories featured in leading publications including *BookBrunch*, *The Bookseller*, *Publishing Perspectives* and *Publishers Weekly* and our social media activities around the fair achieved 18,000 views.

At the fair itself, we organised two seminars. Speakers included our President, Bloomsbury CEO and Founder Nigel Newton CBE; our Vice Patron, Lord Paul Boateng; Head of Community Engagement at Cambridge University Press & Assessment, Heidi Mulvey; PEN Ukraine's Dr Olha Mukha; and Senior Vice President of Elsevier, Dr Michiel Kolman.

We discussed the power of books and how book donations help achieve the Sustainable Development Goals. We also hosted a reception at the Bloomsbury stand where key industry figures came together to help drive support for future book donations.

Our advocacy goal

We will be advocates for the transformational power of books.

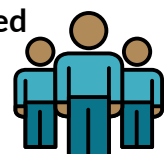
Achievements in 2024

11
reader stories published



5,615

people attended
Reading Promotion
events



Highlighting readers' voices

Sharing readers' stories on our website, on social media and in the press both raises awareness of the importance of books and motivates UK audiences to support readers worldwide.

So in 2024 we published 11 new reader stories on our website which were viewed 3,194 times and shared those stories with our more than 26,000 social media followers.

We also generated 366 pieces of press coverage on the importance of books. This included widespread coverage of our royal reception, which brought together over 100 of our partners, friends and supporters at St James's Palace with our Patron Her Majesty The Queen to mark our 70th year.

Taking part in Hay Global

In 2024 we deepened our connection with Hay Global through our involvement with the Hay Festival in Hay-on-Wye and with NBO Litfest in Nairobi. These festivals provide us with key opportunities to raise awareness of the vital importance of increasing access to books worldwide.

In Hay-on-Wye, we welcomed an audience of 600 people at our event 'Beyond Conflict: The Role of Libraries in Rebuilding Societies' with authors Elif Shafak and Priscilla Morris and our Vice Patron Lord Boateng.

“
The loss of libraries deprives people of so much.

Priscilla Morris, speaking at the Hay-on-Wye festival in Wales at our 'Beyond Conflict' event

The impact of Reading Promotion in Cameroon

In 2024, our longstanding partner EISERVI in Cameroon ran a *Reading Promotion* event that brought the community together. EISERVI's Executive Director Andrew Nyenty told us what the event meant:

“Many parents have challenges acquiring books for their children. The EISERVI library and other libraries supported by Book Aid International come in to provide the necessary books so that the children can do their assignments after school. But many people do not know about our library.

NBO Litfest is a leading literary festival in Nairobi which is co-hosted by our partners, Book Bunk, and the Hay Global team.

We welcomed young readers to an *African Story Box* event at the festival's new Children's Corner where teacher Orpah Agunda ran a series of sessions to explore the joy of literature through storytelling.

“
The 2024 NBO Litfest was a testament to the power of literature and the arts to foster dialogue, inspire creativity, and bring communities together.

Marion Anvango from Book Bunk



A reading at Hay Festival's NBO Litfest's children's corner. ©NBO Litfest



This event in the community brought awareness to the teachers, pupils and the community at large about the importance of reading and the use of libraries.

Since the event, we have had an increase in the number of people and parents coming to our library to enrol their children and even wanting the librarian to work with their children.”

Our book donors

The vast majority of the books we sent from the UK in 2024 were donated to us by publishers and the wider book trade.

Publishers donate all kinds of books to us – from children’s books to support early literacy and encourage reading for pleasure right through to advanced specialist texts for practising professionals.

This incredibly generous support means that we can offer the books that will support a wide range of partners and share the power of books with millions of readers who would otherwise struggle to access the books they need.

“**Donating and volunteering with Book Aid International is our privilege, gifting the transformative impact of reading to those who need it the most.**

Our valued and ongoing partnership with Book Aid International is a vital way for Hachette UK to reach all readers across the globe and deliver on our mission to make it easy for everyone to discover new worlds of ideas, learning, entertainment, and opportunity.”

Maura Wilding, Group Communications Director Hachette UK

Our publisher partners

83 publishers donated 1,352,001 books to us in 2024. Our book donors included many of the world’s largest and most prominent publishers, some of whom donated more than 50,000 books.

We are also supported by a range of independent publishers who donate smaller volumes of more specialist texts which are highly valued by readers around the world.

We were delighted to welcome 25 new book donors last year, and to deepen our relationships with many of our long-standing supporters.

We are especially grateful for the substantial support we received from Bloomsbury Publishing PLC, Bonnier Books, Cambridge University Press & Assessment, CGP Coordination Group, Elsevier USA, Gale – A Cengage Company, Hachette UK, Macmillan, Oxford University Press and Walker Books Ltd.

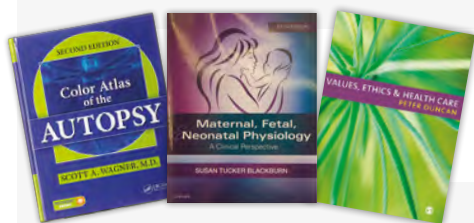
The books publishers donate

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:

Children’s



Health and social care



Further and higher education



Reference



Leisure reading



The value of direct book donations

In 2024, 169,885 of the books we provided were sent directly from our generous publisher supporters to our partners in Africa.

This enabled us to donate higher volumes of books to partners with the librarian skills and networks to select and distribute them, often in specific genres such as children's or medical books.

Publishers who supported us in this way included Bloomsbury Publishing PLC, Elsevier USA, Macmillan and Bonnier. The books they provided reached readers in Ghana through the Ghana National Library Service and medical services in Cameroon, Kenya, Malawi, Zambia and Zimbabwe through our leading medical partners.

“**Bloomsbury are delighted to have donated a substantial number of books in our continued support of Book Aid International and the vital work they are doing to enrich the lives of others across the globe.**

We are particularly proud of the collaboration to send direct shipments and get books to those in need as quickly as possible.”

Simon Robson, Global Operations Director, Bloomsbury Publishing PLC

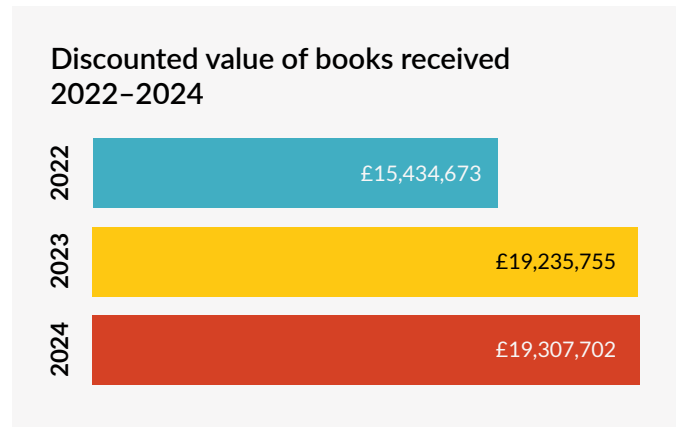
Financial support from the book industry

In 2024, publishers and other members of the book trade gave a total of £118,870 through donations, a percentage of sales, employee fundraising and grants. We're especially grateful to Bloomsbury Publishing Plc, who donated £75,000 and for our ongoing Charity of the Year partnership with Cambridge University Press & Assessment.

Additional support came from RELX and Outland Bookshop, who both funded *Explorer Libraries*, and Oxford University Press, who contributed funds to help us send books to support refugees in Ukraine and Lebanon.

The value of the books we receive

In 2024, the books that publishers donated to us had a discounted value of £19,307,702, which was similar to last year's values.



We value the books we receive in our accounts based on Nielsen BookScan prices, 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 £13.38. 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 books sent	Discounted cost per book*
2024	1,344,059	£18,223,321	£13.56
2023	1,235,958	£17,533,706	£14.19
2022	1,140,435	£14,791,242	£12.97
2021	1,007,449	£13,279,151	£13.18
2020	867,567	£11,066,372	£12.76
Total	5,595,468	£74,893,792	
		Running average	£13.38

*Rounded to nearest pound

Our supporters

We are supported by a wide range of individuals and companies who believe in the power of books. We are immensely grateful for their generosity.

“
I was honoured to have been invited to speak.

Whether sharing content on social media, joining us on stage or providing quotes to the press, our high-profile friends are essential to raising our profile and encouraging support for our cause.

“As an admirer of Book Aid International’s vital work and Elif’s inspiring fiction and human rights activism, I was honoured to have been invited to speak at Book Aid International’s event at the Hay Festival.

My heartfelt thanks to Lord Boateng, Elif Shafak, the passionate library-loving audience, Hay Festival and Book Aid International for providing and enabling such an illuminating, thought-provoking discussion.”

Priscilla Morris
Author



“
Our school has fundraised for Book Aid International for years.

We are incredibly grateful to our many supporters who fundraise for us. From bake sales, to sponsored walks to readathons, these events make a vital contribution and help us share the power of books worldwide.

“Our school has fundraised for Book Aid International for years as I know it is a good cause. I taught for a year in Turkana, Kenya and the school library there was two boxes of very dusty, old books. Promoting our annual book sale provides a good opportunity to remind our pupils how fortunate they are to have the resources we do.”

Mrs Karen Hans MA FCLIP
School librarian and community supporter



“
I am delighted to support the amazing work that is done through Book Aid International.

In 2024, close to 9,000 individuals chose to support our work, with each £2 donated helping to send another book.

We are sincerely thankful for their generosity, as well as for those who have made major personal contributions or remembered us in their Wills.

“I was able to visit the Book Aid International warehouse to meet the staff and volunteers and have a tour before I made my decision. This helps to make my donation seem more personal.

Education, particularly the ability to read and enjoy books of all types, is vital and I am delighted to support the amazing work that is done through Book Aid International.”

Jennifer Pearson
Book Aid International supporter

“

Books change lives, and we are proud to play a part in making that possible.

In 2024, 20 companies who share our belief in the power of books chose to support our work through financial donations. Their generosity helps make it possible for us to reach readers around the world.

“Reading provides a foundation for education, employability and empowerment. Books change lives, and we are proud to play a part in making that possible. Through our Responsible Business initiatives, we have supported Book Aid International projects aligned with our global campaigns on youth and food security. In 2024, we donated 6,500 books to partners in Kenya, Rwanda, South Sudan and Ukraine. We look forward to continuing this meaningful partnership and supporting the vision of a world where everyone has access to books and the opportunities they create.”

Rob Bennett

Partner and Community Investment Team Leader, White & Case LLP



“

Our Board has been especially impressed with Book Aid International’s focus on partnership.

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 evaluate all potential grant recipients in three categories: sustainability, transparency and impact.

Book Aid International scores at, or near, the top in all three areas, which is why we love to support its projects. Our Board has been especially impressed with Book Aid International’s focus on partnerships in each country. Thanks for connecting us to readers in such a meaningful way!”

Cheryl Butler

CEO Talem Foundation



“

Book Aid International’s fantastic work to promote reading for everyone is a goal we share.

Last year, volunteer teams from many of our corporate partners played a crucial role in helping us provide thousands of books around the world. Their efforts not only advanced our mission but also strengthened their connection with us, and we deeply appreciate their vital support.

“Our ambition at Cambridge is to help people reach their potential through education and research, and Book Aid International’s fantastic work to enable the training of teachers and librarians and promote reading for everyone is a goal we share. Volunteering at Book Aid International, picking and packing books, creates wonderful teambuilding opportunities. It’s also given us insight into how they operate, helping us appreciate the care that goes into book selections that make such a positive impact on people’s lives.”

Heidi Mulvey,

Head of Community Engagement, Cambridge University Press & Assessment



Financial review 2024

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

Total income

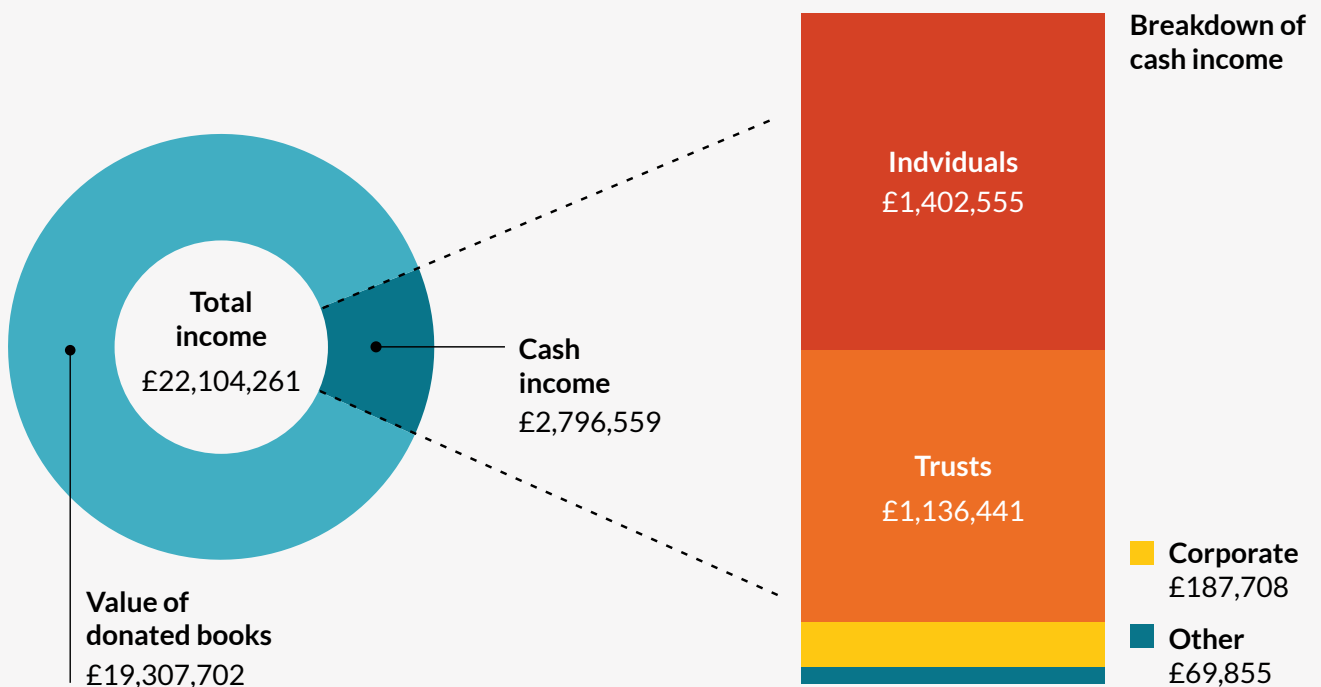
In 2024, our total income was £22,104,261. This included £2,796,559 in cash and £19,307,702 in the value of books donated by publishers.

Cash income in 2024 was £2,796,559, a decrease of £529,323 compared to £3,325,882 in 2023.

This drop was primarily due to a one-off £500,000 donation in 2023 from a funder to support the acquisition of a new distribution centre.

Of the 2024 cash income, £2,461,553 was unrestricted. This is a significant increase from £1,758,426 in 2023, reflecting generous legacy donations totalling £230,730 and a change in how we account for a major grant from the People's Postcode Lottery of £700,000, which with effect from 2024 we now treat as unrestricted funds.

We received restricted income of £335,006 in 2024, compared to £1,567,456 in 2023. Of the 2023 total, £500,000 was a one-off donation to support the relocation of our distribution operations. The balance of the difference reflects the change in the treatment of the £700,000 grant detailed above.



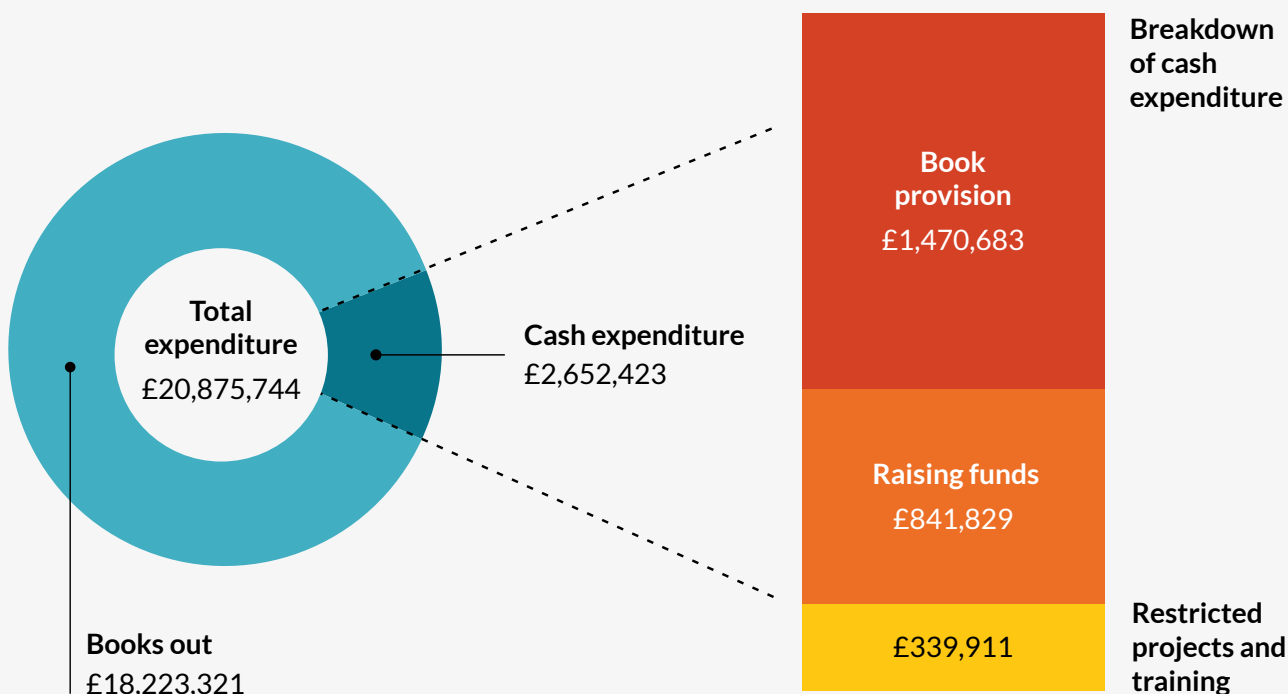
Total expenditure

Our total expenditure in 2024 was £20,875,744, including £2,652,423 of cash expenditure and £18,223,321 which represents the value of books distributed worldwide.

The £2,652,423 in cash expenditure for 2024 marks an increase from £2,457,936 in 2023. This rise is primarily due to additional consultancy and resource costs related to the sale of our warehouse and costs related to the acquisition of a new distribution centre.

Our unrestricted expenditure in 2024 was £2,300,287, a significant increase from the £1,316,343 in unrestricted expenditure in 2023. The increase is largely due to a change in treatment of the £700,000 grant from the People's Postcode lottery, which was all classified as unrestricted expenditure in 2024.

Conversely, restricted expenditure in 2024 amounted to £352,136, a decrease of £789,457 from £1,141,593 in 2023, reflecting the reallocation of the People's Postcode Lottery grant, as noted above.



Managing our finances

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

In 2024, we employed an average of 28 (25.9 FTE) staff who are divided into five teams: operations, fundraising, communications, programmes and management. Two staff members of the programmes team were based in Nairobi, Kenya and the rest were based in Camberwell, London.

This table details our salary costs:

Function	Salary costs	FTE
Book provision	£488,036	12.6
Restricted projects and training	£233,078	5.2
Fundraising	£277,856	4.9
Management and operational	£337,124	5.3
Total	£1,336,094	28

Gifts in kind

In 2024 99% (2023 – 99%) of the books we sent were donated as gifts in kind by the publishing industry. The following table expresses the value of the books we received, retained and supplied in 2024 compared with preceding years:

Book stock	2024	2023	2022
GIH book stock @ start of year	£7,169,755	£5,467,706	£4,824,275
Books received	£19,307,702	£19,235,755	£15,434,673
Books sent	-£18,223,321	-£17,533,706	-£14,791,242
GIH book stock	£8,254,135	£7,169,755	£5,467,706

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 £21,831 (2023: £13,956) and this has been recognised in the accounts as required by FRS 102. See note 16 on page 59 for more information.

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.

In 2024, the minimum level of free reserves was confirmed by the Board at £500,000. We ended 2024 with £593,940 in free reserves, with better than anticipated funding results in 2024 due in part to increased legacy receipts and pledges.

In 2024 we sold our freehold warehouse, so an additional £2.6m was designated for the purchase, fitout and refurbishment of a new distribution centre resulting in a designation of £3,450,000 at year end.

	31-Dec-24	31-Dec-23
Reserves	£	£
Total unrestricted reserves	12,336,062	10,918,405
Less donated books reserve	-8,254,135	-7,169,755
Less unrestricted net fixed assets	-37,987	-2,358,559
Less designated	-3,450,000	-850,000
Free reserves	593,940	540,091
Restricted reserves	676,273	670,513

Restricted reserves for ongoing projects and restricted activities was £676,273 compared to £670,513 in 2023. This includes £524,500 in restricted reserves to help us purchase, relocate and operate from a new distribution centre.

Our fundraising

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

In 2024, our actual funds raised totalled £2,746,834, exceeding our original budget of £2,630,911.

We continued to run our fundraising campaign, *Generation Reader*, which inspired a number of gifts from individual supporters, corporates and trusts. We were delighted to exceed our year two target.

Our income from major donors and corporates continued to grow steadily as we developed new relationships and partnerships with those who share our vision of a world where everyone has access to books.

In 2024, we were pleased to continue our relationship with a number of corporate partners, including Bloomsbury Publishing Plc, who gave two very generous unrestricted gifts totalling £75,000. Our ongoing Charity of the Year partnership with Cambridge University Press & Assessment was also valuable, as we completed another *Books to Go* project in Kenya with their support.

We have continued to steward relationships with many of our long-standing trust and foundation supporters, who are especially important in ensuring we can deliver a range of projects.

However, trust fundraising was more challenging in 2024, as several long-term partners either closed or shifted priorities, and it has been difficult to secure new support in a highly competitive trust landscape. Our annual gift from The Beit Trust for book provision in southern Africa and our incredibly valuable long-term partnership with People's Postcode Lottery remain critical in helping us deliver our work and expand our reach.

We are especially grateful to all our regular givers for their continued support and are pleased that our investment in acquiring new donors continues to be successful. In 2024, we ran two well performing fundraising appeals – *When I grow up* and *A world away from trouble* – which raised over £95,000.

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.

In 2024, 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 2024, offering flexibility in how they heard from us in line with GDPR regulations.

There were no reported data breaches in 2024.

Our commercial partners and fundraising agencies

The commercial participants with which we exchanged supporter data included print management (Intygra, Fretwell Print and Direct Mail, Yeomans), email marketing (MailChimp), payment processing (including iRaiser, Access Paysuite, WooCommerce, PayPal, Stripe, GoCardless and Just Giving), database software (Blackbaud), Gift Aid claims (HMRC), Christmas card fulfilment (Impress Publishing) and IT support (Wanstor, Headstart IT Solutions).

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 2024, 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.

A new home for our mission

In 2024, we took the first major step toward relocating to a new, fit for purpose distribution centre.

For nearly 40 years our headquarters in Camberwell, South London, has been at the heart of our operations. This much-loved warehouse has been more than just a building – it has been the engine room of our mission.

From here, we have stored, selected, and packed over one million brand-new books each year, reaching around 200 partners across the world. These books have enriched countless lives.

Owning the Camberwell building provided us with critical financial security through challenging times, including the 2008 financial crisis and the Covid-19 pandemic. It has truly felt like home.

The challenge

However, as our work has grown, so too have our needs. The warehouse is no longer fit for purpose. The limited space has made it increasingly difficult to manage the ever-growing volume of generous donations from our publishing partners.

The building's location – just off a busy South London thoroughfare – offers only a small yard and limited access for large delivery vehicles, presenting significant logistical challenges as we scale up our operations.

In recent years, we reached a critical threshold of providing 1.2 million books annually, beyond which we could not sustainably grow. To cope, we began using offsite storage facilities, which placed added strain on our staff and systems.



A very full warehouse



Our Camberwell warehouse and office

Our response

Recognising the need for change, our trustees made the strategic decision in 2022 to sell our Camberwell property and invest in a purpose-built distribution centre. As part of this long-term plan, we began designating gifts and legacies specifically to support the move.

In October 2024, we completed the sale of the Camberwell warehouse for £2.5 million. Together with designated income, this provides the necessary funds to purchase, in 2025, a new facility that will support our ambitions for growth.

Our future home will enable us to increase our capacity to distribute up to two million books per year. More importantly, it will allow us to support even more partners around the world and deepen our impact – bringing the joy of reading to those who might otherwise never have access to books.

This is a bold and exciting step for our charity, one that positions us to continue growing our reach and enriching lives for many years to come.



Alison Tweed

Chief Executive,
Book Aid International

“
Whether salvaged from the ruins of a library in Ukraine, placed in the hands of a child in Beirut, shared in a refugee settlement in Uganda, or read behind prison walls in Cameroon, books fuel learning, open doors to opportunity and restore hope.

Building a better future, one book at a time

We are determined to grow our work in 2025 and beyond.

Throughout this report, we have reflected on the progress our charity made in 2024 toward our strategic goals of equity, engagement, partnership and advocacy – and, most importantly, toward our shared vision: a world where everyone has access to books that will enrich, improve and change their lives.

It's a bold vision, particularly in a world where conflict and displacement continue to disrupt young lives, and where poverty remains a barrier to the quality education essential for a more just and resilient future. In 2024, more than 120 million people were forcibly displaced globally, with millions of children and young people cut off from formal education. In Africa south of the Sahara, 98 million school-age children were not attending school, and youth literacy stood at just 75%.

Yet even in the face of these immense challenges, we have seen the extraordinary impact that books can have. Whether salvaged from the ruins of a library in Ukraine, placed in the hands of a child in Beirut, shared in a refugee settlement in Uganda, or read behind prison walls in Cameroon, books fuel learning, open doors to opportunity and restore hope.

Looking ahead, we cannot guarantee that peace will prevail, economies will flourish, or that the Sustainable Development Goals for 2030 will be fully realised. But what we can do is focus on the change within our reach. Every book we send is a tangible step toward a brighter future for the millions of people our work reaches each year.

We are also deeply aware that our efforts – however meaningful – represent only a fraction of the global need. That is why in 2025, we are committed to scaling our impact. With the launch of our new distribution centre, we aim to provide two million books a year to our partners and readers worldwide by 2030.

Our dream is simple but powerful: to see a new generation of readers engaging with books – in classrooms, at home, in libraries, and in workplaces – and using the power of reading to shape their futures.

None of this would be possible without the incredible dedication of our partners, who make change happen in the most challenging of circumstances, and the extraordinary generosity of our donors who equip us with the tools to carry out our mission. We thank you all for your work, and to your commitment to sharing the power of books.

Together, we are building a better world – one book, one reader and one future at a time.

Our partners 2024

Below is a full list of our partners to whom we sent books directly in 2024. We thank them all for their hard work.

Bhutan

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

Cameroon

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

Eritrea

Ministry of Education

Ethiopia

British Council
Code Ethiopia
Ethiopia Knowledge Transfer Society
Ethiopia Reads
Hawassa University
Jesuit Refugee Service
Rescue Generation Ethiopia
South West Charitable Organisation

The Gambia

Action Aid
Casa Gambia
Gambia National Library Service
PEN Gambia
SOS Children's Villages
The AfriCare Initiative
The Association of Non-Governmental Organisations

The Child and Environment Development Association of Gambia

The Gambia Committee on Traditional Practices Affecting the Health of Women and Children

Unique Foundation
Classroom Libraries

Ghana

Action Child Cancer Africa
Action Through Enterprise
AfriKids
Bibliodef
Community Action Ghana
Community Children's Library Project International
CorpsAfrica Ghana
EduSpots Ghana
Fafali Organisation
Humanitas Charity
Ghana Library Authority
Learners Girls Foundation
Lions Clubs International Ghana
Rainbow Trust Foundation
Sabre Education
Samira Empowerment and Humanitarian Projects
School for Life
Seventh Day Adventist Nursing and Midwifery College
Street Children Empowerment Foundation
St Vincent Catholic Basic School
Teach2Teach International
The Olinga Foundation for Human Development
University of Health and Allied Sciences

Greece

Eurorelief
SolidarityNow

India

Rochun – Pay It Forward

Iraq

The Sinjar Academy
University of Mosul

Kenya

Amref Health Africa
Dandora Dumpsite Rehabilitation Group
Dignitas Project
Eliud Kipchoge Library
FAFA Medical Training College
Finn Church Aid
Hands On Art Workshops
Hands of Help Children's Organisation
Justice Defenders
Kenya Medical Training College
Kenya National Library Service
Knowledge Empowering Youth Libraries
State Department for Correctional Services
The Maa Trust
Windle Trust Dadaab Refugee Camp
Windle Trust Kakuma Refugee Camp

Lebanon

ASSABIL Association
Beirut Arab University
Lebanese Board on Books for Young People
Room to Read
Tuyoor Al Amal

Liberia

LIPACE Procure
Street Child
WE-CARE Foundation

Malawi

Civil Society Education Coalition
Kamuzu University of Health Sciences
Malawi College of Health Sciences
Malawi Leaders of Learning
Malawi National Library Service
PEN Malawi
Pharmaceutical Society of Malawi
Solar Aid
St John of God College of Health Sciences
Voluntary Service Overseas

Nigeria

Elliem Young Readers Initiative
Girl Child Concerns
Integrated Women and Youth Empowerment Centre
KOA Education Foundation
Need Schools Foundation Programme

REEL Foundation
University of Abuja
Voluntary Service
Overseas
Western States
Distribution Committee
Zaccheus Onumba
Dibiaezue Memorial
Libraries (ZODML)

Rwanda

Girls' Dignity for Nation
Idebate Rwanda
Ineza Foundation
Kigali Public Library
Rwanda National
Pharmacy Council
Street Child
University of Global
Health Equity
Voluntary Service
Overseas

Sierra Leone

African Hospital Libraries
Pharmaceutical Society of
Sierra Leone
Save The Needy
Sierra Leone Book Trust
Sierra Leone Library Board
Street Child
University of Sierra
Leone Institute of Public
Administration and
Management
We Yone Child Foundation

Somalia

Eva Organisation for
Women
Finn Church Aid
IFTIIN Education and
Development
Kaalmo Relief and
Development
SOS Children's Villages

South Sudan

African Revival, South
Sudan
Excellence Foundation for
South Sudan
Finn Church Aid
Jesuit Refugee Service
Médecins Sans Frontières
(MS FOCB – Brussels)
Norwegian Refugee
Council
Save The Children
South University of
Medicine, Science and
Technology
St John's College Wau
University of Juba
Windle International
Women Relief
Organisation

Tanzania

Child Support Tanzania
Education Gauge for
Growth
New Chapter
Development for Youth
Pharmaceutical Society of
Tanzania
Tanzania Library Service
Board
Tanzanian Training Centre
for International Health
Tanzania Young Eco
Protection

Uganda

Act Women Foundation
Uganda
African Prisons Project
African Revival Uganda
All Saints University Lango
Community Libraries
Association of Uganda
Finn Church Aid
Fort Portal International
Nursing School
Jangu International –
Social Innovation

Kyambogo University
Refugee Innovation
Centre
National Library of
Uganda
Norwegian Refugee
Council
Ntuha Children's
Writers and Illustrators
Association
Pangea Educational
Development
Pharmaceutical Society of
Uganda
Planning 4 Tomorrow
Read for Life
SOS Children's Village
Street Child
The Balinda Children's
Foundation
Tusome Africa
Uganda Protestant
Medical Bureau
Uganda Prisons Service
Voluntary Service
Overseas
Windle Trust International
Uganda
Youth Focus on
Transforming
Communities
Ukraine
PEN Ukraine
Ukraine Bucha City
Council

Zambia

Africa Call Organisation
African Revival, Zambia
Copperbelt University
Katuba Literacy and
Outreach Centre
Lions Club of Mukuba
Matt Children's Hope
Foundation
Organisation of
African First Ladies for
Development
PEN Zambia

Simpact Foundation
The Book Bus
Umi Foundation
University Teaching
Hospital Lusaka
University of Zambia
(Lusaka and Kitwe
Campuses)
Voluntary Service
Overseas
Zambia Episcopal
Conference Health
Institutions
Zambia Library Service
Zambia Open Community
Schools
Zambia Society Trust

Zanzibar

Abdulrahman Al-Sumait
University
State University of
Zanzibar (SUZA)
The Zanzibar Library
Service Board
World Wing Translation
and Interpretation Limited

Zimbabwe

Bulawayo Distribution
Committee
Harare Distribution
Committee
MTC Educate A Girl Inc.
Voluntary Service
Overseas
Zambezi School Project

With thanks to...

We would like to thank the following supporters in particular, as well as those who wish to remain anonymous. We continue to be thankful to the Ranfurly family, who founded the charity and still support us today.

Our book donors and corporate partners

Agency for the Legal Deposit Libraries	Goldsboro Books	Practical Action Publishing
Amazon Ltd	Good-loop	Profile Books
Angry Robot	Hachette UK	Publishers' Licensing Services
Baker Books	HarperCollins Publishers Ltd	RELX
BCS Chartered Institute for IT	Head of Zeus	Reverie Puzzles
Blackrock	Heath Educational Books	RNIB
Blackwell's Bookshops	Heywood Hill	Rosemary Low
Bloomsbury Publishing Plc	Hoopoe Books	Royal Society
Blue Violet Publishing	HP Inc UK Ltd	Sage Publications Ltd
Bonnier Books	Influx Press	Scribe Publications
BookTrust	Ingram Content Group	Search Press
Bookspot	Julian Reisz	Simon & Schuster Ltd
Boydell and Brewer	Kube Publishing	SOAS University of London
Bright Red	Letterbox Library	Taylor & Francis UK
British Library	Little Tiger Group	Teeth Relief
British Medical Association	Lonely Planet	The Follett Office Ltd
Cambridge University Press & Assessment	Macmillan	The Society of Authors
Canon	Michael O'Mara Books	Usborne Publishing Ltd
Cengage Learning	Miles Kelly Publishing	Walker Books Ltd
Class Professional Publishing	Multilingual Matters	Watkins Publishing
Clyde & Co	Multiply Group	Wellbeck Publishing
Combined Book Services	National Book Tokens	White & Case
Commonwealth Pharmacists Association	National Library of Wales	Wiley
Coordination Group Publications (CGP)	News UK	Willoughby Book Club
Elsevier USA	Oxford House	Women's Prize
Emerald Publishing	Oxford University Press	
Everyman's Library	PB Shop	
Faber & Faber	Pearson Education Ltd	
Gale, A Cengage Company	Penguin Random House	
	Phaidon Press	
	Phonic Books	
	Pineapple Lane	

Our trust supporters

Be Global Foundation	The 29th of May 1961 Charitable Trust	The Fulmer Charitable Trust
Beatrice Laing Trust	The Ardwick Trust	The GivingForce Foundation
Bryan Guinness Charitable Trust	The Beit Trust	The Hyne Trust
Domlal Foundation	The Bernard Sunley Foundation	The People's Postcode Lottery
Mill Meadow Charitable Trust	The Bhutan Society Trust Fund	The Tony and Audrey Watson Charitable Trust
Mr & Mrs F E F Newman Charitable Trust	The Blunt Trust	The Veronica Awdry Charitable Trust
Peacock Charitable Trust	The Earlswood Charitable Trust	

Our volunteers, ambassadors and individual supporters

Patricia Mirlees and Rory Wilson	Heidi Mulvey	Sir Mark and Lady Judy Moody-Stuart
Brian Greenwood	Jada Badu	Sir Michael Palin
Caroline Burton	Jane Jewell	Stephanie and Roderick Thirkell-White
Charly Nobbs	John Bason	Stephen and Lucia Bough
Chris Thackray	Lady Daphne Sulston	The Estate of Brian Wildsmith
Chris Wormell	Nadifa Mohamed	The Queen's Commonwealth Essay Competition
Dr Michiel Kolman	NBO LitFest	The Queen's Reading Room
Dr Olha Mukha	Oxford and Cambridge Club	The Schofield Family
Eleanor and David Holloway	Priscilla Morris	Writers' and Artists' Yearbook
Elif Shafak	Reem Jassem	
Elizabeth Johnson (nee Mujawamaliya)	Rose Heatley	
Hay Global	Sandra Taekema and Peter van Tiggelen	

Structure, governance and management

This section details how our charity was governed and managed in 2024.

Image: A girl enjoying a donated book in Sierra Leone
© SALBOT



Governance

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

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 33 outlines how our achievements during 2024 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.

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, Operations and Resources. This team communicates regularly with the Board.

Salaries for the Senior Management Team are reviewed biennially, 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 five members of staff are paid between £60,000 and £70,000.

Equality, diversity and inclusion

We believe that equality of opportunity is socially, ethically and morally imperative.

We are committed to equality of opportunity and to working in a way and following practices which are inclusive and free from unfair and unlawful discrimination.

We recognise the importance and strength of a diverse workforce and we seek out diverse opinions and lived experiences to better navigate the world in which we work.

We uphold an inclusive culture, where staff are encouraged to be themselves at work and staff at every level are included in decision making, problem solving and growth within the charity.

Our values underpin our commitment to equality, diversity and inclusion:

- › Respect. We listen to everyone's views, and learn from each other
- › Empathy. We care about people as individuals, and what they bring to our community
- › Accountability. We are open and transparent, and take responsibility for our actions
- › Dedication. We work together to get things done and are driven to do more

We monitor the policy continually to assess how it is working in practice, and review it annually. In 2024, the policy was reviewed with no changes.

In 2024 we undertook a thorough inclusive recruitment audit to make sure we follow best practice and important processes to ensure fair and equitable recruitment.

Staff training and policies

Our training policy aims to ensure that staff are equipped to carry out their jobs to the highest possible standard. In 2024 we spent £4,500 on individual training courses.

In 2024, we updated our Anti-harassment and Bullying Policy to incorporate sexual harassment. Our Child Safeguarding Policy was reviewed in full by a solicitor and we introduced a new Carer's Policy and Cyber Policy. These policies were approved by the Board of Trustees at the December 2024 Board meeting, when the Board also reviewed the Data Policy, Environmental Policy, Equality, Diversity and Inclusion Policy, Family Policy and Health and Safety Policy.

Sustainability – operational carbon footprint

Every year, we internally assess our carbon footprint using methods advised to us by advisory body, Carbon Footprint.

Total Co2 emissions in 2024 were 68.13 tons compared to 188.38 tons in 2023. This is approximately a 64% decrease in total emissions.

Key factors contributing to the reduction include travel from the UK where emissions dropped significantly from 60.92 tons to 18.41 tons, largely attributed to a decrease in flights, with nine flights taken in 2024 compared to 29 in 2023.

Electricity emissions were reduced to zero tons in 2024, as we transitioned to a renewable energy supplier.

Shipping emissions decreased from 52.43 tons to 31.21 tons. While there were slightly more shipments in 2024, we remained committed to using energy-efficient shipping partnerships to minimise our carbon footprint.

Commute emissions increased from 2.33 tons to 3.92 tons. Investigation into this rise identified that the length of the commuter journey increased in 2024.

Home working emissions remained stable, with a slight drop from 4.28 tons to 4.23 tons.

The significant reduction in emissions was primarily driven by fewer flights, the shift to renewable energy and responsible shipping practices. Although commute emissions slightly increased, the overall carbon footprint has been substantially reduced, demonstrating a clear commitment to sustainable operations. We continue to review how we work and travel, and the suppliers we use.

Managing risk

We maintain a proactive approach to risk management through regular reviews of strategic, operational, and governance risks, ensuring these are appropriately monitored and addressed by management and the Board.

In 2024, our primary areas of strategic and operational risk remained consistent with previous years. These included the complex environments in which we operate, capacity constraints at our Camberwell warehouse, the challenge of sustaining income growth to support future plans, reliance on a small number of high-value donors and the robustness of our disaster recovery plans in preparation for a major operational relocation.

Our operational strategy focuses on working in conflict-affected and post-conflict regions. Despite ongoing instability, our model of partnering with national organisations enabled us to continue delivering programmes in challenging contexts, including Lebanon, South Sudan, Ukraine and Cameroon.

A significant step in mitigating our capacity risk was taken during 2024 with the sale of the Camberwell warehouse. Proceeds from this sale will support the acquisition of a larger distribution centre outside London in 2025. The relocation represents a major operational transition, and associated risks – such as the impact of staff turnover and the need for resilient disaster recovery planning – are being carefully managed.

Fundraising risk showed an overall decrease during 2024; however, the external fundraising landscape remains uncertain. We continue to receive a significant portion of our income from the People's Postcode Lottery, highlighting the ongoing importance of income diversification.

Our programmes are dependent on the donation of books from publishers. In 2024, we monitored developments in the publishing sector, including the shift toward digital content, digital printing technologies and supply chain changes. While no significant impact on donations was observed, this remains an area of active review.

Artificial intelligence (AI) emerged as both a risk and an opportunity during the year. While the potential for misuse was acknowledged, AI also presents possibilities for innovation and improved efficiency, which the charity is beginning to explore.

From a governance perspective, 2024 saw substantial changes to the composition of the Board of Trustees. Further changes are expected in 2025 as several trustees reach the end of their terms. Recruitment and succession planning will therefore be a key focus in the coming year to maintain strong and effective governance.

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)

Zainab Umar

(from March 2024)

Honorary Treasurer

Nicholas Allen

Board members

Alan Hurcombe
(from June 2024)

Alexandra Jones
(from March 2024)

Dr Anne Makena

Charly Nobbs
(retired June 2024)

Dhivya O'Connor

Lee Newman
(from June 2024)

Michelle Okwudiafor

Pam Dix

Susan Hutton

International Advisory Board

Chair

Lord Paul Boateng

Members

Alli Mcharazo

Andrew Nyenty

Antonetta Madziva

Cleopatra Muma

Elizabeth Johnson
(nee Mujawamaliya)

Hayford Siaw

Helena Asamoah-Hassan

Joyce Ampofo

Justin Kiyimba

Lawrence Njagi

Shereen Kriedieh

Victoria Okojie

Senior management

Chief Executive

Alison Tweed

Head of Programmes

Samantha Sokoya

Head of Operations

Brian Martin
(from March 2024)

Head of Communications

Henrietta Yoxall

Head of Finance

Ade Soremekun

Head of Fundraising

Laura Smith

Head of Resources

Rebekah Deboo

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. 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 2024 was £8 (2023: £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 26th June 2025 and signed on their behalf by

Dr Alice Prochaska
Chair
Book Aid International

Alexandra Jones
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 2024 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 2024 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: 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.

Judith Miller
(Senior statutory auditor)

26th June 2025

for and on behalf of

Sayer Vincent LLP
Statutory Auditor
Invicta House
110 Golden Lane
London EC1Y 0TL

Audited accounts

Statement of financial activities (incorporating income and expenditure account)

For the year ended 31st December 2024

	Note	Unrestricted £	Value of donated books £	Restricted £	2024 Total £	2023 Total £
Income from:						
Donations and legacies	2a	2,411,828		335,006	2,746,834	3,300,891
Value of donated books received			19,307,702		19,307,702	19,235,755
Other trading activities	4	10,552			10,552	8,153
Investments		39,173			39,173	16,838
Total income		2,461,553	19,307,702	335,006	22,104,261	22,561,637
Expenditure on:						
Raising funds		840,364		1,465	841,829	756,070
Charitable activities:						
Book provision		1,459,923		10,760	1,470,683	953,220
Value of donated books sent	3a		18,223,321		18,223,321	17,533,706
Restricted projects and training				339,911	339,911	748,646
Total expenditure	5a	2,300,287	18,223,321	352,136	20,875,744	19,991,642
Net income / (expenditure) for the year	7	161,266	1,084,381	(17,130)	1,228,517	2,569,995
Net income / (expenditure) before other recognised gains and losses		161,266	1,084,381	(17,130)	1,228,517	2,569,995
Transfer between funds		(22,890)		22,890		
Gains on Sale of Fixed Assets		215,599			215,599	398,720
Loss on Pension Scheme		(20,699)			(20,699)	
Net movement in funds		333,276	1,084,381	5,760	1,423,417	2,968,715
Reconciliation of funds:						
Total funds brought forward		3,748,650	7,169,755	670,513	11,588,918	8,620,203
Total funds carried forward	19a	4,081,926	8,254,136	676,273	13,012,335	11,588,918

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

As at 31st December 2024

Company number 880754

	Note	Unrestricted £	Restricted £	2024 £	2023 £
Fixed assets:					
Tangible assets	11	37,987		37,987	2,358,559
		37,987		2,358,559	2,016,126
Current assets:					
Stock – donated books	12	8,254,136		8,254,136	7,169,755
Debtors	13	192,258	123,250	315,508	305,143
Investments	14	404,026		404,026	201,719
Cash at bank and in hand	14	3,618,781	553,023	4,171,804	1,743,741
		12,469,201	676,273	13,145,474	9,420,358
Liabilities:					
Creditors: amounts falling due within one year	15	(149,295)		(149,295)	(176,043)
Net current assets / (liabilities)		12,319,906	676,273	12,996,179	9,244,315
Net assets excluding pension asset / (liability)		12,357,893	676,273	13,034,166	11,602,874
Defined benefit pension scheme asset / (liability)	16	(21,831)		(21,831)	(13,956)
Total net assets / (liabilities)		12,336,062	676,273	13,012,335	11,588,918
The funds of the charity:					
Restricted income funds	19a		676,273	676,273	670,513
Unrestricted income funds:					
Fixed assets		37,986		37,986	263,359
Revaluation reserve					2,095,200
Free reserves	1u	593,940		593,940	540,091
Designated funds		3,450,000		3,450,000	850,000
Total charity funds without stock		4,081,926	676,273	4,758,199	4,419,163
Value of donated books		8,254,136		8,254,136	7,169,755
Total unrestricted funds		12,336,062		12,336,062	10,918,405
Total charity funds		12,336,062	676,273	13,012,335	11,588,918

Approved by the Trustees on 26th June 2025 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 2024

	Note	2024		2023	
		£	£	£	£
Cash flows from operating activities:					
Net (expenditure) for the reporting period (as per the statement of financial activities)			1,228,517		2,569,995
Depreciation charges			47,097		55,972
Gains/(losses) on pension scheme	16		(20,699)		
Dividends, interest and rent from investments			(39,173)		(16,838)
(Increase) in stocks			(1,084,380)		(1,702,049)
(Increase) in debtors			(10,365)		(63,845)
(Decrease)/increase in creditors			(26,748)		40,966
Increase/(decrease) in Pension provisions			7,875		(12,292)
Net cash provided by / (used in) operating activities			102,124		871,909
Cash flows from investing activities:					
Dividends, interest and rents from investments			39,173		16,838
Payments into/out of long-term savings					100,000
Sale of fixed assets			2,491,320		
Purchase of fixed assets			(2,247)		(14,392)
Net cash provided by / (used in) investing activities			2,528,246		102,446
Change in cash and cash equivalents in the year			2,630,370		974,355
Cash and cash equivalents at the beginning of the year			1,945,460		971,105
Cash and cash equivalents at the end of the year	14		4,575,830		1,945,460

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

Notes to the financial statements

For the year ended 31st December 2024

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.

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 2025.

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 third 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 31st December 2024 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 objectives. 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. This year funding given that would normally be treated as restricted activity has been given as unrestricted, hence the increase in the book provision apportionment and the decrease in the restricted activity apportionment below.

	2024	2023
Raising funds	28%	30%
Book provision	62%	48%
Restricted projects and training	10%	22%

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 include cash balances that are invested in accounts with a maturity date of between three 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 third 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, an 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 2024 was set at £500,000.

2a Donations (current year)

			2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Charitable trusts and NGOs	(945,950)	(190,491)	(1,136,441)	(1,896,192)
Companies	(101,201)	(86,507)	(187,708)	(140,790)
Community sources	(19,839)	(290)	(20,129)	(19,363)
Individuals	(1,344,838)	(57,717)	(1,402,555)	(1,244,546)
Total donations	(2,411,829)	(335,005)	(2,746,833)	(3,300,891)

2b Donations (prior year)

			2023
	Unrestricted	Restricted	Total
	£	£	£
Charitable trusts and NGOs	(443,320)	(1,452,872)	(1,896,192)
Companies	(98,574)	(42,216)	(140,790)
Community sources	(18,365)	(998)	(19,363)
Individuals	(1,173,379)	(71,167)	(1,244,546)
Total donations	(1,733,638)	(1,567,253)	(3,300,891)

3a Gifts in kind (current year)

The table below shows the discounted value of the 1,344,059 donated books distributed to partner organisations in 2024 (2023: 1,235,985). The process of valuation is described in note (1f) and the total adjusted value of books distributed in 2024 was £18,223,321 (2023: £17,533,793).

	2024	2024
	Total number	Total £
Children and primary	548,423	3,484,841
Development	2,938	66,630
English language skills	75,923	1,008,039
Fiction (adult)	90,867	761,389
Higher education	72,080	3,302,373
Law	2,871	147,651
Leisure reading	86,625	871,494
Medicine and healthcare	99,678	5,616,377
Professional	19,442	606,627
Reference	4,797	43,983
Secondary	132,094	1,236,610
Teacher training	49,364	793,642
Teenage fiction	19,369	133,074
Vocational/technical	6,593	150,591
	1,211,064	18,223,321
Stock adjustments	132,995	
Total expenditure of donated books sent	1,344,059	18,223,321

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

3b Gifts in kind (previous year)

	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	
Total expenditure of donated books sent	1,235,958	17,533,706

4 Income from other trading activities

	Unrestricted	Restricted	2024	2023
	£	£	Total	Total
	£	£	£	£
UK book and card sales	10,350		10,350	8,131
Other	202		202	22
Total donations	10,552		10,552	8,153

All trading income received in 2024 and 2023 was unrestricted.

5a Analysis of expenditure (current year)

	Charitable activities						2024	2023
	Raising funds	Book provision	Value of donated books sent	Restricted projects and training	Governance costs	Support costs		
	£	£	£	£	£	£	£	
Staff costs (note 8)	280,298	609,632		106,078	167,966	172,121	1,336,094	1,261,990
Other staff costs	31,975	27,547		12,101	19,161	19,635	110,418	106,139
Travel and workshop costs	2,176	23,011		10,017			35,204	86,877
Book purchase		11,235		7,490			18,725	11,102
Value of donated books			18,223,321				18,223,321	17,533,706
Overseas project partners (note 6)		210,196		95,924			306,120	221,757
Shipping and book disposal						203,417	203,417	164,648
Fundraising, PR and design	278,512	33,611		8,403			320,526	265,282
Professional fees and irrecoverable VAT						31,136	31,136	28,006
Other direct costs						5,541	5,541	11,195
Other project and training costs		14,176		9,450			23,626	27,158
Governance costs					21,700		21,700	20,016
Support costs						239,915	239,915	253,766
	592,961	929,408	18,223,321	249,463	208,827	671,764	20,875,744	19,991,642
Governance costs	59,018	128,360		21,449	(208,827)			
Support costs	189,850	412,915		68,999		(671,764)		
Total expenditure 2024	841,829	1,470,683	18,223,321	339,911			20,875,744	
Total expenditure 2023	756,070	953,220	17,533,706	748,646				19,991,642

Of the total expenditure, £20,565,606 was unrestricted (2023: £18,850,049) and £352,136 was restricted (2023: £1,141,593).

5b Analysis of expenditure (prior year)

	Charitable activities						2023
	Raising funds	Book provision	Value of donated books sent	Restricted projects and training	Governance costs	Support costs	
	£	£	£	£	£	£	
Staff costs (note 8)	255,512	444,336		240,868	163,484	157,790	1,261,990
Other staff costs	21,490	37,371		20,258	13,750	13,271	106,139
Travel and workshop costs	6,937	34,695		45,245			86,877
Book purchase				11,102			11,102
Value of donated books			17,533,706				17,533,706
Overseas project partners (note 6)		7,570		214,187			221,757
Shipping and book disposal						164,648	164,648
Fundraising, PR and design	226,832	19,225		19,225			265,282
Professional fees and irrecoverable VAT						28,006	28,006
Other direct costs						11,195	11,195
Other project and training costs		13,579		13,579			27,158
Governance costs					20,016		20,016
Support costs						253,766	253,766
	510,771	556,776	17,533,706	564,464	197,249	628,676	19,991,642
Governance costs	58,583	94,680		43,987	(197,249)		
Support costs	186,717	301,764		140,195		(628,676)	
Total expenditure 2023	756,070	953,220	17,533,706	748,646			19,991,642

6 Grant payments to project partners

	2024	2023
Partners	£	£
AfriKids	2,016	
Africa Parks		6,720
ASSABIL Lebanon	650	600
BOOK BUNK	1,500	
BOOKRITE MARKETING LTD	1,785	997
Child Support Tanzania	20,503	
CODE Ethiopia	650	600
Consultus Publishing Services	1,146	1,003
Edward Ndlovu Memorial Trust	11,587	22,272
EISERVI Education Info Services International	8,126	879
EMNL		(886)
Gambia National Library Authority	650	

Table continued....

	2024	2023
Partners	£	£
Ghana Library Authority	6,426	10,890
Grace Rwanda Society	1,122	8,586
Gramsol Publishing	2,993	
Healing Cab		2,027
IBBY Lebanon	14,205	
Jesuit Refugees Service		900
KEEP		8,483
Kenya National Library Services	25,396	14,728
Lifeline Africa Consultants		1,590
Lifetime Consulting	523	3,361
LIPACE	19,015	
Malawi National Library Service	30,648	20,559
Mathare Youth Sports Association	1,700	
National Library of Uganda	2,350	7,659
Ntuha Children's Writers	7,530	
PEN Malawi	7,530	
PEN Ukraine	7,525	
Rainbow Trust Foundation	8,000	15,428
Richard Luhanga		3,560
Save The Needy	6,464	6,354
Sierra Leone Book Trust	5,925	
Sierra Leone Library Board	8,275	2,499
Solar Aid UK	7,212	
Squirrel Book Centre & Publishers Ltd.	5,827	
Street Child	22,707	
Street Children Empowerment Foundation	2,983	21,826
Tanzania Library Services Board	6,391	
Unique Foundation	15,000	
Community Libraries Association of Uganda		12,665
Umovement		9,573
Vivienne Moyo		2,694
We Care Liberia	6,606	6,723
Windle International Uganda	28,978	21,388
Zaccheus Onumba Dibiaezue Memorial Libraries	650	
Zambia Library Services	1,442	7,177
Zanzibar Library Services Board	4,050	
Grants to other institutions	36	901
At the end of the year	306,121	221,756

The increase in the 2024 grants sent value is due to increased activity in 2024 as a result of better than expected funding and release of unrestricted funds to support increased activity in that year.

7 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2024	2023
	£	£
Depreciation	47,097	55,971
Interest payable	3,591	4,508
Operating lease rentals:		
Property		
Other	4,142	8,151
Auditors' remuneration (excluding VAT):		
Audit	15,600	14,900
Other services		
Foreign exchange (gains) or losses	149	373

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

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	1,097,821	995,816
Employer's NI contributions	103,982	103,431
Pension contributions	64,191	71,485
Overseas staff costs	70,100	91,258
	1,336,094	1,261,990

	2024	2023
	(no.)	(no.)
Average head count	28.0	29.0
Full-time equivalent	25.9	26.3
Number of staff whose emoluments were between £60,000 and £70,000	5	3
Number of staff whose emoluments were between £70,000 and £80,000	0	0
Number of staff whose emoluments were between £80,000 and £90,000	1	1

The total employee benefits received by key management personnel were £505,574 (2023: £451,705).

Trustees received no remuneration during the year (2023: £nil). No Trustees received any payments for professional services during the year (2023: £nil).

There were £379 worth of expenses reimbursed to Trustees in 2024 for the charity's business (2023: £4,965).

9 Related party transactions

Aggregate donations from related parties were £3,587 (2023: £3,936).

Robert Sulley was a Director at Hodder Education (part of the Hachette Group) and a Trustee of Book Aid International till March 2024, Paula Lee Clarke Newman became a Trustee of Book Aid International on the 27th June 2024 and is an employee of Harper Collins Publishers. These trustee-related organisations donated the following to Book Aid International during the year.

	2024 Value of books donated	2024 Cash donated	2023 Value of books donated	2023 Cash donated
	£	£	£	£
Trustee-related organisations				
Harper Collins Publishers	150,875			
Hachette Group	1,377,344		1,135,498	
	1,528,219		1,135,498	

Consultancy services are being provided by Mr Charly Nobbs a former trustee who resigned in June 2024. This specialist services started in July 2024 and for the six months to the 2024 year end £12,887 has been paid to Mr Nobbs for these services. This consultancy arrangement has been properly ratified and approved by the Board and will carry on into 2025 until operations are transferred to the Swindon distribution centre.

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	2024 Total
	£	£	£	£
Cost or valuation				
At the start of the year	2,396,720	41,607	109,803	2,548,130
Gain on revaluation				
Additions in year			2,246	2,246
Disposals in year	(2,396,720)			(2,396,720)
At the end of the year		41,607	112,049	153,656
Depreciation				
At the start of the year	96,720	12,717	80,134	189,571
Charge for the year	24,279	4,161	18,658	47,097
Eliminated on disposal	(120,999)			(120,999)
At the end of the year		16,878	98,792	115,669
Net book value				
At the end of the year		24,729	13,257	37,987
At the start of the year	2,300,000	28,890	29,669	2,358,559

The charity's freehold premises in Coldharbour Lane, Camberwell originally purchased in 1987 for £230,000 was sold for £2,491,320 in November 2024.

As part of the terms of the sale, Book Aid International retained the right to use the property for a peppercorn cost for a period of up to 18 months. However, as the risks and rewards of ownership have substantially moved to the new owner, the property has not been retained on the balance sheet as a sale and leaseback arrangement. The value of the rent-free period of use is not considered material and therefore has not been accounted for within the sales price.

All of the above assets are used for charitable purposes.

12 Stock

	2024	2023
	£	£
Donated books	8,254,135	7,169,755

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 £8,254,135 are 437 pallets of books (2023: 369) 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 £6,047,803 (2023: £4,993,502).

13 Debtors

	2024	2023
	£	£
Trade debtors	11,620	43,662
Other debtors and prepayments	71,845	89,999
Gift Aid recoverable	37,838	21,088
Accrued income	194,205	150,394
	315,508	305,143

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

14 Bank and short-term investments

	2024	2023
	£	£
Cash and bank	4,171,804	1,743,740
Short-term investments	404,026	201,719
Total cash and short-term investments	4,575,830	1,945,459

Short-term investments are funds invested in 12-month fixed-term deposit accounts. Long-term investment is a two-year term.

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	75,118	110,338
Staff tax and social security	40,276	39,527
VAT payable		
Other creditors and accruals	33,901	26,178
	149,295	176,043

16 Pension scheme

The company participates in the scheme, a multi-employer scheme which provides benefits to some 521 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 2023. This valuation showed assets of £514.9m, liabilities of £531m and a deficit of £16.1m.

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

From 1st April 2025 to 31st March 2028: £2,100,000 per annum (payable monthly).

Unless a concession has been agreed with the Trustee the term to 31st January 2028 applies.

Note that the scheme's previous valuation was carried out with an effective date of 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:

Deficit contribution

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

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)

	2024	2023
	£'000	£'000
Present value of provision	22	14
Reconciliation of opening and closing provisions:		
Provision at start of period	14	26
Unwinding of discount factor (interest expense)		1
Deficit contribution paid	(13)	(13)
Post-year-end adjustment	21	
Provision at end of period	22	14
Income and expenditure impact		
Interest expense		1
Remeasurements – changes in assumptions		
Remeasurements – amendments to contribution schedule	21	
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.

	2024	2023
	% per annum	% per annum
Assumptions:		
Rate of discount 31st December	4.90	5.31

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 £98,077 (less the £21,831 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)

	Unrestricted	Value of donated books	Restricted	2023 Total
	£	£	£	£
Income from:				
Donations and legacies	1,733,435		1,567,456	3,300,891
Value of donated books received		19,235,755		19,235,755
Other trading activities	8,153			8,153
Investments	16,838			16,838
Total income	1,758,426	19,235,755	1,567,456	22,561,637
Expenditure on:				
Raising funds	720,705		35,365	756,070
Charitable activities:				
Book provision	595,638		357,582	953,220
Value of donated books sent		17,533,706		17,533,706
Restricted projects and training			748,646	748,646
Total expenditure	1,316,343	17,533,706	1,141,593	19,991,642
Net income / (expenditure) for the year	442,083	1,702,049	425,863	2,569,995
Net income / (expenditure) before other recognised gains and losses	442,083	1,702,049	425,863	2,569,995
Transfer between funds	(1,953)		1,953	
Gains on Revaluation of Fixed Assets	398,720			398,720
Net movement in funds	838,850	1,702,049	427,816	2,968,715
Reconciliation of funds:				
Total funds brought forward	2,909,800	5,467,706	242,697	8,620,203
Total funds carried forward	3,748,650	7,169,755	670,513	11,588,918

18 Detailed comparatives for the balance sheet (prior year)

	Unrestricted	Restricted	2023 Total
	£	£	£
Fixed assets:			
Tangible assets	2,358,559		2,358,559
Investments			
	2,358,559		2,358,559
Current assets:			
Stock – donated books	7,169,755		7,169,755
Debtors	186,143	119,000	305,143
Investments	201,719		201,719
Cash at bank and in hand	1,192,228	551,513	1,743,741
	8,749,845	670,513	9,420,358
Liabilities:			
Creditors: amounts falling due within one year	(176,043)		(176,043)
Net current assets / (liabilities)	8,573,802		(176,043)
Net assets excluding pension asset / (liability)	10,932,361	670,513	11,602,874
Defined benefit pension scheme asset / (liability)	(13,956)		(13,956)
Total net assets / (liabilities)	10,918,405	670,513	11,588,918
The funds of the charity:			
Restricted income funds		670,513	670,513
Unrestricted income funds:			
Fixed assets	263,359		263,359
Revaluation reserve	2,095,200		2,095,200
Free reserves	540,091		540,091
Designated funds	850,000		850,000
Total charity funds without stock	3,748,650	670,513	4,419,163
Value of donated books	7,169,755		7,169,755
Total unrestricted funds	10,918,405		10,918,405
Total charity funds	10,918,405	670,513	11,588,918

19a Movements in funds (current year)

	At 1st January 2024 £	Income and gains £	Expenditure and losses £	Transfers £	At 31st Dec 2024 £
Restricted funds:					
Inspiring Readers Projects	13,953	80	(11,830)	12,203	14,406
Impact Assessment Project	682		(682)		
Malawi/Zambia/Zimbabwe – BP (SAF BEIT)	85,144	85,000	(85,049)		85,095
Children’s Corner Projects		9,971	(9,807)		164
Classroom Libraries GAM2024		8,250			8,250
Discovery Book Box Projects		4,000	(1,591)		2,409
Explorer Library Projects	(2,229)	51,089	(58,516)	6,539	(3,117)
HP PEN UKR2024		30,625	(30,450)		175
UGA02 – Reading for All Kyangwali	5,164		(1,643)	(3,521)	
RWD2023 – Reading around the Reserve	2,177		(1,802)	(375)	
COMM KNOWLEDGE UGA01	11,210		(9,906)	(1,304)	
Books To Go Projects	14,210	14,811	(26,930)		2,091
Library Procure Proj2023	29,432	600	(39,380)	9,348	
Luveve Library ZIM2023	5,079		(5,079)		
PDP Online Training	3,191	91	(3,282)		
Africa Story Box Projects					
Africa & Other Book Provision	2,500	92,672	(53,118)		42,054
Children’s Book Provision		821	(821)		
Law Book Provision					
Medical/Health Book Provision		12,495	(12,249)		246
Distribution Centre Project	500,000	24,500			524,500
Total restricted funds	670,513	335,005	(352,135)	22,890	676,273
Unrestricted funds:					
Fixed asset reserve	263,359			(225,372)	37,987
Revaluation reserve	2,095,200			(2,095,200)	
Stock reserve	7,169,755	19,307,702	(18,223,321)		8,254,136
Free reserves	540,091	4,793,653	(4,437,487)	(302,318)	593,939
Designated reserves	850,000			2,600,000	3,450,000
Total unrestricted funds	10,918,405	24,101,355	(22,660,808)	(22,890)	12,336,062
Total funds per balance sheet	11,588,918	24,436,360	(23,012,943)		13,012,335
Pension reserve	13,956			7,875	21,831
Total funds adding back pension fund	11,602,874	24,436,360	(23,012,943)	7,875	13,034,166
Total unrestricted funds (less stock)	3,748,650	4,793,653	(4,437,487)	(22,890)	4,081,926
Total funds including pension fund (less stock)	3,762,606	4,793,653	(4,437,487)	(15,015)	4,103,757

2024 Transfers between funds

There were net transfers of £22,890 from unrestricted to restricted funds in 2024:

The net movement of funds between unrestricted and restricted of £22,890, relates to agreed use of funding from unrestricted to complete part-funded projects within the financial year, cover minimal project overspends or fully fund smaller projects within the programme plan for which funding could not be secured from usual sources.

*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.

Included in the restricted reserves balance of £676,273 is £524,500 of restricted funding for to the distribution centre project.

In 2023 the Unwin Trust, which was closing down its fund, gifted £500k to the charity along with other donations from other funders in 2024 totalling £24,500 given to facilitate our move to more suitable premises.

Purposes of designated funds

The total designated funds of £3,450,000 can be broken down as follows:

- › At the March 2024 Board meeting Trustees approved a total designation of £850,000. This designation is to support a relocation and fitout 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.
- › On the sale of the Camberwell property in November 2024, £2,250,000 of the sales proceeds was designated to purchase an identified property and a further £350,000 designated to cover associated remedial work and future expansion costs.

19b Movements in funds (prior year)

	At 1st January 2023 £	Income and gains £	Expenditure and losses £	Transfers £	At 31st Dec 2023 £
Restricted funds:					
Book Links					
<i>Inspiring Readers</i> Projects	23,894	31,750	(41,175)	(517)	13,952
Impact Assessment Project	682				682
Reading is Basic GHN02	10,705	640	(11,345)		
Reading Club ZIM01		2,694	(2,694)		
People's Postcode Lottery 2021		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>Childrens corner</i> ZAM02	2,818		(3,805)	987	
<i>Childrens corner</i> GHN02		23,500	(23,500)		
<i>Discovery Book Box</i> Projects		6,600	(6,646)	46	
UGA – Shared Reading 02	594			(594)	
KEN – Solar Buy Back		63,903	(66,127)	(5)	(2,229)
UGA – Solar Homework Project Rhino Camp	1,387	215	(1,602)		
<i>Explorer Library</i> Projects	2,330			(2,330)	
SL02 – <i>Children's Corner</i>	1,254	199	(1,453)		
UGA – <i>Reading for All</i> SEC-Intouch	5,449	52,000	(52,285)		5,164
UGA01 – <i>Reading for All</i> Palabek		40,000	(37,823)		2,177
UGA02 – <i>Reading for All</i> Kyangwali	1,845		(957)	(888)	
MAL02a L&M – <i>Reading around the Reserve</i>	1,844		(956)	(888)	
MAL02b M – <i>Reading around the Reserve</i>		19,573	(19,573)		
Reads Program LIB01		14,483	(14,483)		
KEEP reading LIB2023		52,000	(40,790)		11,210
COMM KNOWLEDGE UGA01			(925)	925	
TNZ – Quality Schools for All	23,436	75,704	(84,931)		14,209
<i>Books To Go</i> Projects		29,432			29,432
Library Procurement Proj2023		5,079			5,079
L4L PPL KEN01		22,429	(22,429)		
Luveve Library ZIM2023	3,232	683	(2,549)	(1,366)	
Read Together CAM01	11,421	25,000	(33,230)		3,191
Adumaji Girls Proj UGA01					
PDP Online Training	1,806		(3)	(1,803)	
Community Reading			(133,422)	4,727	
<i>Africa Story Box</i> Projects			(1,200)		
Africa & Other Book Provision		131,195	(5,000)		2,500
Children's Book Provision		1,200	(5,048)		
Law book provision		5,000			
Medical/Health Book Provision		5,048			
Distribution centre project		500,000			500,000
Total restricted funds	242,697	1,567,456	(1,141,593)	1,953	670,512
Unrestricted funds:					
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
Total unrestricted funds	8,377,506	21,392,901	(18,850,049)	(1,953)	10,918,405
Total funds per balance sheet	8,620,204	22,960,357	(19,991,643)		11,588,918
Pension reserve	26,248			(12,292)	13,956
Total funds adding back pension fund	8,646,452	22,960,357	(19,991,643)	(12,292)	11,602,874
Total unrestricted funds (less stock)	2,909,800	2,157,146	(1,316,343)	(1,953)	3,748,650
Total funds including pension fund (less stock)	2,936,048	2,157,146	(14,245)	3,762,606	3,562,094

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 charities free reserves.

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.

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	
	2024	2023
	£	£
Less than one year	6,685	8,151
One to five years	6,608	14,370
	13,293	22,521

21 Post Balance Sheet event

In February 2025, the charity completed the purchase of a new warehouse in Swindon for £2,250,000 and the charity is in the process of relocating its operations to the new distribution centre in 2025. Relocation costs may include redundancy costs but, at this stage, these have not been quantified.

22 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.

“

I believe that books
give people power.

The power to learn new things
and acquire knowledge, to explore
new horizons and to dream of
new possibilities. Books are the
most powerful learning tools that
a school could ever have.”

*Banja Mkwanazi, Executive Director,
Simpact Foundation Zambia*



Simpact Foundation Executive Director Banja reading with pupils in a poorly resourced school. © Loliwe Phiri / Simpect Foundation

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