REGISTERED CHARITY NUMBER: SC011359

TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025 FOR BOOKS ABROAD

Ritsons CA
15 Boyndie Street
Banff
Aberdeenshire
AB45 1DY

BOOKS ABROAD
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FOR THE YEAR ENDED 31 DECEMBER 2025

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BOOKS ABROAD
CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

During 2025, we identified an increasing need for access to educational and reading materials within our local communities. In response, Books Abroad has broadened its activities to support not only our overseas beneficiaries but also nursery schools, nursing homes and heritage groups across the Grampian region. This expansion has enabled us to make greater use of donated resources within our local communities, ensuring that suitable books and learning materials reach those who can benefit from them.

Our bookshop in Banff has also continued to make an important contribution to the charity's financial sustainability. During the year, income generated through the bookshop accounted for approximately 20% of our total annual income. This provides a valuable and increasingly important source of unrestricted income, helping to support our wider charitable activities and the long-term sustainability of Books Abroad.

I take this opportunity to thank all our dedicated volunteers, Trustees, staff and supporters for their hard work.

Vinay Ruparelia, MBE DL
Chairperson

During 2025, the charity continued to build on the significant investment made in our premises and infrastructure. With the increased capacity provided by both Unit 1 and Unit 2, we are now better positioned to increase the volume of books and educational resources processed and made available, with the capacity to handle in excess of 300,000 books per annum.

The Trustees were fully involved throughout 2024 in completing the purchase of the building and overseeing an extensive programme of renovation and refurbishment. This investment has provided the charity with improved facilities and increased capacity to support its charitable activities.

With support from the Legacy Fund and Net Zero funding, the Trustees successfully secured funding for the installation of solar panels and an air source heat pump. During 2024, the roof was upgraded and external insulation works were completed. Grant funding was secured to enable the remaining elements of the programme, including the installation of the solar panels and air source heat pump, to be completed in early 2025. These improvements will reduce the charity's energy consumption and contribute to the long-term sustainability of our operations.

Book donations continue to increase as more organisations and individuals recognise the importance of our work in reusing and repurposing books. As a result, we continue to receive substantial quantities of books from schools, colleges, universities, libraries, publishers, individuals and other organisations across Scotland, as well as from parts of England and Wales. We actively encourage these donations by providing support towards the cost of transporting books to our premises in Rhynie.

Every effort is made to meet bona fide requests for books and educational resources received from the schools, organisations and communities we support. We aim to maintain a stock of approximately 300,000 books, enabling us to respond effectively to requests as they arise.

During the year, the Trustees reviewed the charity's Safeguarding Policy, and appropriate training has been made available to those involved in the charity's activities. Safeguarding remains an important part of our commitment to ensuring that our work is carried out responsibly and appropriately.

In 2025, we also increased our focus on sharing books and educational resources within our local communities. This included the opening, on a trial basis, of a Community Space within our office premises. This initiative represents a further development of our local engagement and provides an opportunity to make greater use of our resources for the benefit of the wider community.

The majority of the charity's funding continues to be provided by Trusts and Foundations, with the remainder generated through memberships, donations and fundraising activities. We are extremely grateful to all our funders, supporters, donors and benefactors for their continued generosity, which enables us to carry out our charitable activities.

All our work is made possible by a team of dedicated volunteers, supported by two part-time members of office staff. The Trustees would like to express their sincere appreciation to all our volunteers and staff for their commitment, time and hard work throughout the year. Their contribution remains fundamental to the continued success of the charity.

Mission Statement

BOOKS ABROAD promotes literacy, education and understanding, which provide the means of a sustainable escape route from the plight of poverty. We recycle used books by sending them to schools and other institutions in developing countries. We should aspire to meet the worldwide demand for recycled books, whilst maintaining a quality level of service.

REFERENCE AND ADMINISTRATIVE DETAILS

BOOKS ABROAD is a charitable organisation, which operates without financial gain accruing to its Members. Our primary objectives are to promote literacy, education and understanding regardless of the political or religious beliefs of those who require our help. We now play a significant role in a circular economy, preventing a large quantity of printed materials from going to landfills.

BOOKS ABROAD is registered as a charity with the Office of the Scottish Charity Regulator and accepted as a charity by HM Revenue & Customs.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC011359

Principal address
Unit 1
Richmond Avenue Industrial Estate
Rhynie
Huntly
Aberdeenshire
AB54 4HJ

Trustees

Mr Vinay Ruparelia, MBE DL	Chairperson	
Mrs Hilary Musgrave	Secretary	
Mrs Sandra Brown	Treasurer	
Ms Irene Finlayson		- resigned 31.12.25
Ms Lorna Bell		
Dr Miki Davies		
Marion Malcolm		
Jennifer Falconer		

Independent examiner
Arlene Anderson
ICAS
Ritsons CA
15 Boyndie Street
Banff
Aberdeenshire
AB45 1DY

Solicitors
Jamie Craig LLB
Peterkins
Solicitors & Estate Agents
Huntly Business Centre
Gordon Street
Huntly
AB54 8FG

Staff
Staff Administrator: Olesea Dibb

Report Author/Managing Trustee: Vinay Ruparelia MBE DL

REFERENCE AND ADMINISTRATIVE DETAILS

Telephone/Fax: 01464 861446

E-mail: info@booksabroad.org.uk

Website: www.booksabroad.org.uk

Opening Hours: Monday - Thursday: 10am - 2pm

Banff Bookshop,
47 High St,
Banff,
AB45 1AN,
Tel: 01261 498080
Usually open Monday to Saturday 10am - 3.45pm

Bankers:

Clydesdale Bank	CAF Bank Ltd
161 Mid Street	25 King's Hill Avenue
Keith	West Mailling
Moray	Kent
AB55 5BL	ME19 4JQ

Patrons:

Patrons: Ian Dow - Rotarian - Past District Governor

Founder: Keith Brunskill

STRUCTURE, GOVERNANCE AND MANAGEMENT

BOOKS ABROAD operates as a charity governed by its Constitution and Rules (last revised March 2021), and is administered by a board of Trustees (Management Committee) consisting of four Office Bearers (Chairperson, Secretary and Treasurer) and no more than eight other members. Management Committee meetings are held monthly with a minimum of five members forming a quorum at such meetings.

Trustees are required to be Members of the charity and are elected at the AGM for a period of three years. Three Trustees shall retire annually and be eligible for re-election at the end of their term of office. New Trustees may be co-opted on a temporary basis, until an AGM is held, at which time, they must be formally elected. The induction of new Trustees is facilitated in-house.

In terms of organisational structure, the Trustees have taken on the day to day management of BOOKS ABROAD. With help of the part-time employee the Chairperson provides the management to the Trustees on a monthly basis to allow regular information sharing and the discussion of issues where guidance and/or decisions are required.

Whilst BOOKS ABROAD is an independent charity, a strong emphasis is placed on strategic Alliances/Partnerships to enable us to pursue our charitable objectives more effectively.

There is on-going assessment by the Trustees of all major risks to which the charity may be exposed. BOOKS ABROAD considers Health and Safety a priority due to the nature of the operations undertaken, with risk assessment, relevant safeguards and mandatory training in place together with adequate business insurance cover. All equipment (i.e. electrics, forklift, fire prevention) is regularly maintained and tested by appropriate examiners. Segregation of duties is in place as far as is practical to safeguard the charity's assets (equipment, books and incoming funds). Our risk assessment policies and procedures are subject to continuous review and revision.

STRUCTURE, GOVERNANCE AND MANAGEMENT

In general terms, the objectives of the charity are to promote and maintain literacy and education in all its branches and at all levels, by any lawful means, in any area of the world where lack of resources would otherwise be an obstacle to its achievement. Book assistance is offered regardless of the political or religious beliefs of those who require help. In order to achieve these objectives, BOOKS ABROAD will aim to re-use, wherever possible, good quality second-hand books and other educational materials received as donations,

As part of our chairperson's report the objectives of providing assistance to all education establishments has been mentioned already. Our desire to offer recipients a further supply of books has been very difficult due to financial constraints. We are in contact with our clients and as our finances improve we hope to meet their needs on a more cyclical basis.

A detailed Despatch Programme (including Special Projects) and Financial Budget are prepared prior to the commencement of each Financial Year. The Despatch Programme and Budget are carefully monitored throughout the course of the year and "flexed", as necessary, taking account of political situations, natural disasters, shipping circumstances, funding availability and volunteer levels.

Production output for 2025 was 14,922 kgs.

ACHIEVEMENT AND PERFORMANCE
Books despatched

BOOKS DESPATCHED DURING 2025

SPECIAL PROJECTS	No of Recipients	Kilos sent
Uganda YMCA	5 Colleges& 11 Schools	10,612
TOTAL	**16**	**10,612**
Mini Projects		
UK for Zimbabwe via Ipswich	4 Schools	2,059
UK for Zambia via Manchester	1 School	573
UK for Nigeria via Bedford	1 School	585
UK for Sri Lanka via London	2 Medical Colleges	1,093
TOTAL	**8**	**4,310**
Miscellaneous		
TOTAL	**0**	**0**
GRAND TOTAL	**24**	**14,922**

NOTE:
Please note that the number of dispatches this year was lower than in previous years. This is due to significant renovations, including a 6-month roof replacement and external cladding improvements. To ensure the safety of our volunteers, work was restricted during this time.

ACHIEVEMENT AND PERFORMANCE
Client Feedback

With our commitment to find a credible and reliable partner in the receiving country, we are confident that a good governance model exists and feedback comes in a range of acknowledgments, both from our partners and recipient headteachers.

Feedback received from Projects was very positive with the vast majority of the books sent being classed as useful or very useful.

Feedback report for books despatched during 2025:-

YMCA (Principal Beneficiary and Distribution Partner) and PUSH (Lead Coordinator), Uganda - 20ft container holding over 50,000 books.

ACHIEVEMENT AND PERFORMANCE

Books despatched

We were very pleased to receive a very comprehensive report prepared by Hon Dr Mukasa Anthony Harris Ph.D.) C/O: YMCA – Uganda & People United To Save Humanity

Overview

This report documents the successful end-to-end coordination of statutory clearance in land transport and distribution to the recipients.

Process Highlights

1. Pre-shipment documentation has been prepared, including the deed of donation and the bill of lading.
2. We have formally engaged with the Ministry of Education, the Curriculum Development Center, and the Uganda Revenue Authority.
3. Tax exemption has been granted.
4. Customs clearance was completed efficiently with professional logistics support.
5. Books were distributed to YMCA Vocational Colleges as well as other primary and secondary schools.

Conclusion

The initiatives taken by both parties stand as a model of effective international charitable collaboration, regulatory compliance, and accountable logistics.

***

We continuously collaborate with locally based diaspora who want to send books to their respective countries and are willing to cover the costs themselves. We prepare pallets of books for distribution directly to their logistics company in the UK and have received very positive reports on our success.

***

Volunteers

BOOKS ABROAD is dependent on volunteers, and their significant contribution is valued enormously. Almost all aspects of the selection and packaging processes are undertaken by volunteers. A significant number of our volunteer selectors are retired teachers which enhances our ability to select appropriate books specifically for each educational establishment. Seven of our volunteers are also actively involved in the governance of BOOKS ABROAD, being Trustees.

BOOKS ABROAD has always been a volunteer based charity with the commitment of the volunteers-base long-standing. 25 volunteers help regularly with some having done so for over 20 years. Four new volunteers started during 2025, a few were no longer able to help in the unit but are still willing to help at fundraising events. Lorna Bell is our volunteer liaison officer and helps keep our volunteers informed.

There are currently two main volunteer days per week, Mondays and Wednesdays, normally between the hours of 10am - 2pm. Volunteers may attend either one or both days and work whatever hours they find suitable. Some volunteers find it more suitable to work at other times and every effort is made to be flexible and accommodate such variations. All volunteers sort and select about 300,000 books so we can offer the best possible selection of our clients.

Volunteers worked 5,591 hours.

The bookshop in Banff is open for 1,800 hours. The volunteers contribute around 2,700 hours per year between them.

Charity Membership

Membership of the charity stands at 88 members at the end of 2025, of which 57 are life, 30 annual and 1 Honorary member.

ACHIEVEMENT AND PERFORMANCE

Books despatched

Book Donations

Book donations for 2025 - 51,655 kg, approximately 300,000+ books. We also received some pallets of books from Publishers who had end-of-line books for us.

Recycling

Books Abroad aims to rescue and re-use good quality used books that may otherwise be disposed of as waste. The books are given a second life by sending them to schools and other educational establishments in developing countries. We send books we cannot use to World of Books and The Better World of Books whereby we receive a small donation per box. Once again this stops the books going into landfill.

Office waste is shredded or recycled accordingly. Cardboard and other packaging that we are unable to effectively re-use ourselves is recycled.

CAPACITY BUILDING AND CHANGE MANAGEMENT

The chairperson and trustees together with a part time employee manage the day to day running and fundraising activities. This is a continuous job and learning to keep up any charges in the charity field.

New Request Database

We continue to receive approximately 150 new requests each year from different countries worldwide. We retain this data with the intention to include some of our new clients in the country programme we do with our partnership/alliances however it is not possible to meet every request for support.

Website

Development of our website is now fully operational and more donations and requests are now made online. Regular updates are made by a volunteer Frank Ritchie, whom we are very grateful for his time and effort to keep it up to date.

FINANCIAL REVIEW

Total Incoming Resources for the year amounted to £110,353 (2024 - £106,558). The resources expended was £46,382 (2024 - £49,759).

BOOK DESPATCH & BUDGET 2026/2027/2028

Special Projects 50,000kgs, 300,000 books at cost of £108,000

Papua New Guinea - Working with Rotary Club: one 20ft container to Bougainville. Another one 20ft container to mainland Moresby Port.	**Project £36,000**
Uganda - Working with YMCA & Polio Children. 1 x 20ft container	**Project £18,000**
Madagascar - Working with Ellon Rotary Club and a Rotary Club in Madagascar, one 20ft container.	**Project £18,000**
Kenya - Partnering with Shishukunj 2 x 20ft container projects in thepipeline to be delivered to Mombasa, Nairobi.	**Project £36,000**
	TOTAL £108,000

BESPOKE PALLET SERVICE IN THE UK

Mainly we try to do a few mini projects and send them either a pallet or two which is cheaper than sending small parcels. Each pallet can hold approximately 2,500 books so a good sized donation especially if the recipient is unable to handle the huge quantities of a container which holds approximately 50,000 books.

There are times when we are asked to send some pallets of books to various UK charities that work overseas. These charities use our books to supplement their own donations of goods, including them in their containers at their own expense. In 2025, we supported UK charities by sending four pallets of books to the Phoebe Charity in Ipswich for their mission to Zimbabwe. We also provided one pallet to the Chibozu Community Trust in Manchester, destined for Zambia. Additionally, private donors from Nigeria received one pallet through Bedford, while another two pallets were sent to St. John Paul Medical College in Sri Lanka via London.

Supply nearly 4,310 kgs.

Approved by order of the board of trustees on 25/9/26 and signed on its behalf by:

Sandra Brown

Mrs Sandra Brown - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOOKS ABROAD

I report on the accounts for the year ended 31 December 2025 set out on pages eleven to seventeen.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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

Arlene Anderson
ICAS
Ritsons CA
15 Boyndie Street
Banff
Aberdeenshire
AB45 1DY

Date: 25/9/26

BOOKS ABROAD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		38,675	50,000	88,675	83,287
Activities for generating funds	2	20,949	-	20,949	21,692
Investment income	3	729	-	729	1,579
Total incoming resources		60,353	50,000	110,353	106,558
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs		154	-	154	404
Charitable activities					
Book despatched		46,228	-	46,228	49,355
Total resources expended		46,382	-	46,382	49,759
NET INCOMING RESOURCES		13,971	50,000	63,971	56,799
RECONCILIATION OF FUNDS					
Total funds brought forward		183,775	59,330	243,105	186,306
TOTAL FUNDS CARRIED FORWARD		197,746	109,330	307,076	243,105

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

BOOKS ABROAD
BALANCE SHEET
AT 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	177,087	108,667	285,754	139,226
CURRENT ASSETS					
Debtors	7	2,352	-	2,352	4,817
Cash in hand		20,055	663	20,718	100,147
		22,407	663	23,070	104,964
CREDITORS					
Amounts falling due within one year	8	(1,748)	-	(1,748)	(1,085)
NET CURRENT ASSETS		20,659	663	21,322	103,879
TOTAL ASSETS LESS CURRENT LIABILITIES		197,746	109,330	307,076	243,105
NET ASSETS		197,746	109,330	307,076	243,105
FUNDS	9				
Unrestricted funds				197,746	183,775
Restricted funds				109,330	59,330
TOTAL FUNDS				307,076	243,105

The financial statements were approved by the Board of Trustees on 25/9/26. and were signed on its behalf by:

.....
Mr Vinay Ruparelia, MBE DL -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

ACCOUNTING CONVENTION
The financial statements have been prepared under the historical cost convention, the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

INCOMING RESOURCES
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

RESOURCES EXPENDED
Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- Straight line over 5 years
Computer equipment	- Straight line over 3 years

TAXATION
The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. ACTIVITIES FOR GENERATING FUNDS

	2025	2024
	£	£
Fundraising events	92	-
Shop income	20,799	21,635
Quiz	58	57
	20,949	21,692

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	729	1,579

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	12,049	14,504

The average monthly number of employees during the year was as follows:

	2025	2024
Office salaries	1	1
Cleaning	1	1
	2	2

No employees received emoluments in excess of £60,000.

6. TANGIBLE FIXED ASSETS

	Freehold property	Plant and machinery	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 January 2025	135,775	24,109	3,571	9,845	173,300
Additions	148,345	-	-	-	148,345
At 31 December 2025	284,120	24,109	3,571	9,845	321,645
DEPRECIATION					
At 1 January 2025	-	20,786	3,571	9,717	34,074
Charge for year	-	1,689	-	128	1,817
At 31 December 2025	-	22,475	3,571	9,845	35,891
NET BOOK VALUE					
At 31 December 2025	284,120	1,634	-	-	285,754
At 31 December 2024	135,775	3,323	-	128	139,226

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	931	1,325
Other debtors	1,421	3,492
	2,352	4,817

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	-	18
Other creditors	1,748	1,067
	1,748	1,085

9. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	183,775	13,971	197,746
Restricted funds			
Uganda	663	-	663
Building Refurbishment	58,667	50,000	108,667
	59,330	50,000	109,330
TOTAL FUNDS	243,105	63,971	307,076

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	60,353	(46,382)	13,971
Restricted funds			
Building Refurbishment	50,000	-	50,000
TOTAL FUNDS	110,353	(46,382)	63,971

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted Funds				
General fund	135,643	56,799	(8,667)	183,775
Restricted Funds				
Uganda	663	-	-	663
Building Refurbishment	50,000	-	8,667	58,667
	50,663	-	8,667	59,330
TOTAL FUNDS	186,306	56,799	-	243,105

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,558	(49,759)	56,799
TOTAL FUNDS	106,558	(49,759)	56,799

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	135,643	70,770	(8,667)	197,746
Restricted funds				
Uganda	663	-	-	663
Building Refurbishment	50,000	50,000	8,667	108,667
	50,663	50,000	8,667	109,330
TOTAL FUNDS	186,306	120,770	-	307,076

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	166,911	(96,141)	70,770
Restricted funds			
Building Refurbishment	50,000	-	50,000
TOTAL FUNDS	216,911	(96,141)	120,770

10. RELATED PARTY DISCLOSURES

Trustees received no remuneration during the year 2025 (2024 - £nil).

11. ACKNOWLEDGEMENTS

Donations of funds during the year from the following Foundations and Trusts are gratefully acknowledged:

Artemis Charitable Foundation
Tap O Noth Community Council
The Batchworth Trust
J and J Denholm Ltd
The G & E Edgar Foundation
Lady Yuen Peng McNeice Charitable Foundation
The Fulmar Charitable Trust
The Harford Charitable Trust
The Netherdale Trust
Eva Reckitt Trust Fund
The Davis Rubens Charitable Trust

The following have made a specific contribution to our activities during the year and we extend our grateful thanks to them:

Schools: Throughout Aberdeen, Aberdeenshire, Moray, Highland, Dundee, Perth, Edinburgh, Glasgow as well as a number of schools throughout England and Wales.

Rotary Clubs in Aberdeen, Alford, Banff, Ellon, Fife, Huntly and Westhill.

Also thanks to Palletline and World of Books.

Finally, we thank all our volunteers and other helpers for their valuable support during 2025.

BOOKS ABROAD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOMING RESOURCES		
Voluntary income		
Donations	5,436	15,490
Gift aid	3,772	3,817
Legacies	13	52,309
Subscriptions	105	45
Trusts & Foundations	79,349	11,626
	88,675	83,287
Activities for generating funds		
Fundraising events	92	-
Shop income	20,799	21,635
Quiz	58	57
	20,949	21,692
Investment income		
Deposit account interest	729	1,579
Total incoming resources	110,353	106,558
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Fundraising	154	404
Charitable activities		
Property rent	3,600	3,600
Rates and water	716	1,335
Insurance	-	90
Light and heat	5,049	4,220
Telephone	896	768
Postage and stationery	432	262
Book despatch	6,523	9,498
Book packaging	780	1,114
Repairs & renewals	2,041	1,826
Book Collection Costs	3,701	3,150
	23,738	25,863
Support costs		
Management		
Wages	12,049	14,504
Insurance	3,507	3,465
Sundries	1,783	762
Office expenses	1,706	1,018
Carried forward	19,045	19,749

BOOKS ABROAD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
Management		
Brought forward	19,045	19,749
Plant and machinery	1,689	1,832
Computer equipment	128	148
	20,862	21,729
Finance		
Bank charges	186	65
Governance costs		
Accountancy and legal fees	1,442	1,698
Total resources expended	46,382	49,759
Net income	63,971	56,799