This publication is a timely updated edition of the School Library Association’s 2002 Guideline, *Balancing the books*. Though most directly applicable to the UK, changes in funding since the global financial crisis and a greater emphasis on new and developing digital technologies have affected educational resource services in Australia and New Zealand also. It is interesting and helpful to learn about a range of current circumstances and responses from British colleagues in the concise, clear, thorough coverage characteristic of the excellent SLA Guidelines series.

The introduction draws on recent reports to argue that, though there is a ‘significant positive relationship between a school’s ...reading literacy score, the school library budget and the staff allocated to the library’, funding for most school libraries has decreased. Resource provision in these schools falls far short of the standards published by the School Library Association in 2011. Though this section is brief, URL’s provided in footnotes allow free access to reports and other publications for more detailed information. A statement about the need for careful budget planning and an outline of the needs assessment, planning, evaluation of services and outcomes cycle conclude the section. Sample budgets in the following chapter are in tabular form, with comments and appropriate quotes from librarians who contributed data to School Library Association surveys. Librarians are encouraged to consider the differences both between well-funded and under-funded libraries and in the ways schools allocate funds (for example, by including online resources in the library budget, as a separate fund or within the relevant subject department’s allowance) before embarking on a nine-step process to manage the annual budget. Well-sequenced and logical, this procedural section includes forms that can be adapted for the local context to document the process and justify the consequent allocation of available funds.

An outline of the budget cycle includes a timeline (to be adapted for different academic year dates), useful forms and checklists. A case study and sample budget proposal follow. Well-worded points in support of budget submissions and a professional tone throughout are good models for beginning librarians to follow.

This publication effectively complements Australian, New Zealand and US professional literature on the topic. The text does not drown the reader in too much information or use jargon. The practical steps set out for librarians to manage library funds effectively (whatever the constraints) and the many and varied examples of school library budgets and plans are empowering and supportive. This is recommended for secondary school librarians and institutions where school librarianship is studied.

Lyn Linning
*Brisbane*