BRASS FOR AFRICA

England & Wales · Charity number 1149863

Details

Status	Registered
Legal form	Charitable company
Company number	08256267
Registered	2012-11-22
Register	View on the Charity Commission register

Contact

Address	65a Oxford Road Wokingham RG41 2YH
Phone	07503197064
Email	info@brassforafrica.org
Website	www.brassforafrica.org

Activities

Objects: THE CHARITY'S OBJECT ARE TO RELIEVE SICKNESS, TO PROMOTE AND PROTECT GOOD HEALTH AND ADVANCE EDUCATION FOR THE BENEFIT OF THE PUBLIC, IN PARTICULAR BUT NOT EXCLUSIVELY IN THE SUBJECT OF MUSIC BY SUPPORTING PROJECTS AND WORK AT THE GOOD SHEPHERD HOME AND THE BETHLEHEM ORPHANGE IN KAMPALA AND ELSEWHERE AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION THINK FIT, WITH A VIEW TO SUPPORTING THEIR DEVELOPMENT IN ACHIEVING THEIR FULL PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS RESPONSIBLE CITIZENS.

Activities: Brass for Africa uses music and music education to empower, support and uplift disadvantaged young people and struggling communities. Operating in Uganda and Liberia

Classification

- **How:** Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Downloaded from opencharities.uk/ew/1149863

Geography

- **Area of benefit:** UGANDA
- Liberia
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£915,692	£865,214	£364,020	45
2023-12-31	£922,706	£870,435	£306,859	49
2022-12-31	£503,036	£560,824	£242,453	4
2021-12-31	£366,702	£406,583	-	-
2020-12-31	£567,590	£315,117	£340,121	3

Trustees

Name	Role	Appointed
CLARE DELMAR		2012-11-13
James Frances Todd		2023-09-01
James Trott MBE		2012-11-13
Olatunji Andrew Niyi-Otiko		2023-09-01
Oliver William Jackson		2024-06-01
ROBERT DOW		2014-03-25
Shamina Peerboccus		2024-06-01
Stewart Drummond		2017-03-27
William Michael Mills		2023-09-01
Yekaterina Perepelitsa Munk		2024-06-01

Downloaded from opencharities.uk/ew/1149863

BRASS FOR AFRICA

England & Wales - Charity number 1149863

Accounts

Brass for Africa

Charity Reg Number: 1149863
Company Reg Number: 8256267



ANNUAL REPORT | 2024

CREATING BRIGHTER FUTURES

THROUGH MUSIC

IN THIS ISSUE

MESSAGE FROM THE CHAIR OF TRUSTEES	5
MESSAGE FROM THE EXECUTIVE DIRECTOR/ FOUNDER	6
ABOUT BRASS FOR AFRICA	7
ABOUT BRASS FOR AFRICA CONTINUED	8
WHERE AND HOW WE WORK	9
STRUCTURE, GOVERNANCE AND MANAGEMENT	9
2024 PROGRAMME FACT SHEET	10
MUSIC – OUR MAGIC BULLET	11
EDUCATION - THROUGH MUSIC	13
EQUALITY – THROUGH MUSIC	18
PARTNERSHIPS AND COLLABORATIONS	22
LOOKING AT 2025	23
CHALLENGES, RISK AND GOING CONCERN	24 - 25
FINANCIAL REVIEW	26
FINANCIAL REVIEW CONTINUED	27
TRUSTEES RESPONSIBILITY STATEMENT	28
INDEPENDENT EXAMINERS REPORT	29
FINANCIAL STATEMENTS	31 - 42



LIST OF ACRONYMS

BfA	-	Brass for Africa
MHM	-	Menstrual Hygiene Management
MGLSD	-	Ministry of Gender, Labour and Social Development
OPM	-	Office of the Prime Minister
UNHCR	-	United Nations High Commissioner for Refugees
CEO	-	Chief Executive Officer
NGO	-	Non-Governmental Organisation
HIV	-	Human Immune Virus
AIDS	-	Acquired Immune Deficiency Syndrome
CBO	-	Community Based Organisation
TPO	-	Transcultural Psychosocial Organisation
IRC	-	International Rescue Committee
TTP	-	The Tayside Pearls Band
SVP	-	Student Volunteer Programme
DIT	-	Directorate of Industrial Training
USP	-	Unique Selling Point

MESSAGE FROM THE CHAIR OF TRUSTEES



This year, I had the opportunity to travel to Uganda with fellow Trustees of this remarkable organisation. Visiting several of our projects and communities in Kampala and on Kalangala Island left me with a deep sense of pride and appreciation for the extraordinary work our team has done to make a difference in the lives of those we serve.

Those five days were among the most meaningful of my year. I met many young people, some of whom I first encountered as teenagers during my previous visit, who are now staff members, giving back to their communities as teachers and role models. It was a powerful reminder of the importance of our programmes and the lasting impact of long-term support.

This report reflects the resilience, commitment, and determination of our staff, volunteers, and supporters. It highlights the impact we've made, the lives we've touched, and the progress we've achieved. But more than that, it tells the story of hope, compassion, and brighter futures for children and young people in sub-Saharan Africa. This change is driven by communities themselves, who determine their own solutions and turn to us for the tools to bring them to life.

I want to extend my sincere thanks to all of you who have continued to stand by us during challenging times. Your support has helped us move forward when it mattered most. As you read this report, I hope you feel proud of what we've achieved together, but also motivated to more!

We know that there is still much to be done, but we are greatly inspired by the difference we can make together.

Robert Dow

MESSAGE FROM THE EXECUTIVE DIRECTOR/ FOUNDER



2024 was another remarkable year for Brass for Africa. Although officially registered in 2012, the journey began in 2009 when I shipped the first 30 instruments to Uganda. Sixteen years later, we now work directly with over 2,500 young people each week and reached more than 100,000 people in 2024 through wider engagement initiatives.

This year, we placed greater focus on evaluating and reporting our social impact—particularly across our three core areas: **Health, Education, and Equality**. You'll see more of this in the report that follows.

On the governance side, we welcomed three new board members through our partnership with Responsible Influence in Arts and Culture (RIAC), which connects young professionals from diverse backgrounds with arts organisations.

In October, we announced a significant leadership restructure. This will be my final message as Executive Director, as I am thrilled to hand over the role of CEO/ED in January 2025 to our current COO, **Andrew Agassi**. Since joining in 2017, Andrew has demonstrated the leadership, vision, and dedication needed to lead us into the future.

Joining him will be **Ronald Kabuye** as Uganda Country Manager. Ronald began as a 14-year-old trombone player in our programmes and has since served as Deputy Director of Music Education, earned a law degree, and completed an MBA in Arts Innovation and Social Entrepreneurship.

This shift to fully East African leadership reflects our commitment to sustainability and local empowerment. I will remain an active board member and continue to advocate for Brass for Africa with passion and pride.

Jim Trott MBE

ABOUT BRASS FOR AFRICA

Since 2012, Brass for Africa has applied the power of music for community engagement to drive development and social impact in the areas of **Education**, **Equality** and **Health** in Sub-Saharan Africa. The organisation is incorporated in the United Kingdom and registered with the Charities Commission as a charity.

Brass for Africa is also registered in Uganda and holds an operating permit issued by the National Board for NGOs under the Ministry of Internal Affairs.

Since 2021, Brass for Africa has been operating in the Humanitarian sector reaching thousands of refugees fleeing the civil war in South Sudan. Our humanitarian work in Uganda is regulated by the Office of the Prime Minister of Uganda under the department of refugees and coordinated by the UNHCR.

VISION

All young people and their communities have the opportunity to fulfil their potential and thrive.

MISSION

Empower thousands of disadvantaged children and young people in Africa to significantly and positively transform their lives.

WHAT WE DO

Brass for Africa is creating brighter futures through music. Brass for Africa delivers several interventions through music education integrated with life-skills training and engaged 2,680 disadvantaged children and young people with Music & Life-Skills lessons in Uganda, Liberia and Rwanda weekly during this reporting period. 106,000 people were reached through awareness campaigns for mental health, education, gender and refugees. Working with community-based organisations (CBO's), Brass for Africa's team of local Music & Life-Skills teachers provides music education, life-skills training and performance opportunities to young people from difficult backgrounds.

ABOUT BRASS FOR AFRICA CONTINUED

OUR THEORY OF CHANGE

We follow a structured development approach that starts by empowering young people with knowledge and the confidence to use it. This leads to immediate outcomes such as improved musical skills, and over time, fosters broader impacts including increased community involvement, greater equality, and sustainable economic growth.

REFERENCE AND ADMINISTRATIVE DETAILS

Directors and Trustees:
J Trott MBE (Executive Director)
R Dow (Chair)
C Delmar
S Drummond
J Todd
W Mills
A Otiko
O Jackson
Y Munk
S Peerboccus

Registered Office:
65a Oxford Road
Wokingham
Berkshire
RG41 2YH

Ambassador
Matilda Loyd

Registered Number:
8256267

Charity Number:
1149863

Patrons:
A Balsom OBE
G Barker MBE

Bankers:
Metro Bank
One Southampton Row
London

Independent Examiner:

Paula Swann Jones
Partner
Tel: 0116 282 7000

Rowleys
AUDIT • ACCOUNTING • ADVISORY • TAX
Real people to help you succeed
www.rowleys.biz

Charnwood House, Harcourt Way, Meridian Business Park, Leicester, LE19 1WP

WHERE AND HOW WE WORK



STRUCTURE, GOVERNANCE AND MANAGEMENT

Brass for Africa has charitable status and is also a not-for-profit company limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on the 17th of October 2012. Brass for Africa is governed by its Memorandum and Articles of Association.

Objects of the Charity:

The Charity's objects are to relieve sickness, to promote and protect good health and advance education for the benefit of the public, in particular but not exclusively in the subject of music by supporting projects and work at The Good Shepherd Home and the Bethlehem Orphanage in Kampala and elsewhere as the Trustees in their absolute discretion think fit, with a view to supporting their development in achieving their full physical, mental and spiritual capacities to enable them to participate in society as responsible citizens.

2024 PROGRAMME FACT SHEET

2,680

Children & young people received training every week
(38% increase from 2023)



106,000

People reached with awareness campaigns.



10

Refugees employed by Brass for Africa

0.7%

HIV Prevalence Increase



4,663

Training sessions delivered



60,000

Island dwellers informed on HIV/AIDS prevention and management information

115

Youth receiving career training and guidance for employability.



7

Bands established as new CBOs



5,133

Youth trained in Menstrual Hygiene Management (MHM)

18

Students who completed Band Trainer Intro course.



13

DIT Certified Sound and Stage Operators



1,127

Girls who received reusable sanitary kits



517

people empowered economically.



62

Mental health campaigns



72%

Programme children who performed well against the national average



MUSIC – OUR MAGIC BULLET

Community Brass Bands

At the heart of our work is a community music model that positions brass bands as central hubs for social connection and engagement. Each band, typically made up of 25 to 50 participants, can be formed within a community, school, or refugee settlement.



In 2024, Brass for Africa supported and trained 68 bands in partnership with 36 organisations across three countries. A number of these bands also offered group therapeutic sessions tailored to beneficiaries with special needs.

All-Star Band

The All-Star Band provides inspiration and motivation to the young musicians on our programmes. Each year, talented musicians from all Brass for Africa outreach bands are nominated by their teachers to audition for a place in the prestigious BfA All-Star Band, judged by the Director of Music Education.



In 2024, the All-Star Band came together over the course of seven weekend residential camps held in Kampala.

Throughout the year, the band performed at a variety of high-profile venues, including embassies and corporate events.

The Tayside Pearls Girls Band (TTP)



The Tayside Pearls Band is a flagship all girl ensemble that unites the most talented girls from across all Brass for Africa programmes. It provides a powerful platform to challenge and dismantle gender stereotypes, especially those suggesting that certain pursuits are not for girls.

Launched in 2023 and continuing into its second year in 2024, the band brought together 34 remarkable girls and young women—from refugee settlements in Northern Uganda to remote islands in the heart of Lake Victoria.

Music continues to offer the power through which Brass for Africa makes a lasting difference for the individuals and the communities that we serve.

The investment in the quality of music saw Brass for Africa trial a new role in Kampala; the Head of Instrumental Studies, a position that was served by a volunteer from Austria, Thomas Weiss, a professional bass trombone player from Salzburg, Austria.

In 2024, three Brass for Africa musicians and staff had a unique opportunity to share their music with our supporters in London at a well-attended winter fundraising event.



The event in London also featured brass super group, the Old Dirty Brasstards, BfA's ambassador, trumpet soloist Matilda Lloyd and BfA's alumni teachers who are currently serving in the British Army's Royal Corps of Army Music.

These events play a crucial role in spreading our message and growing our community, made up mostly of music lovers who purposefully harness its power to create impact where other methods may fall short.



Brass for Africa's integrated music and life-skills curriculum guides participants through a transformative journey of musical growth and personal development, structured across four progressive stages of assessment and recognition.

The journey begins at the **Bronze Level**, where participants are introduced to music and work toward mastering foundational concepts. Upon successful assessment, they are awarded certificates and progress through the **Silver**, **Gold**, and ultimately the **Platinum Level**—the highest recognition in the program.

Each stage is closely linked with life-skills assessments designed to support children through a pathway of **Recognition, Critical Thinking, Demonstration, Discovery, Ownership**, and **Inspiration**.

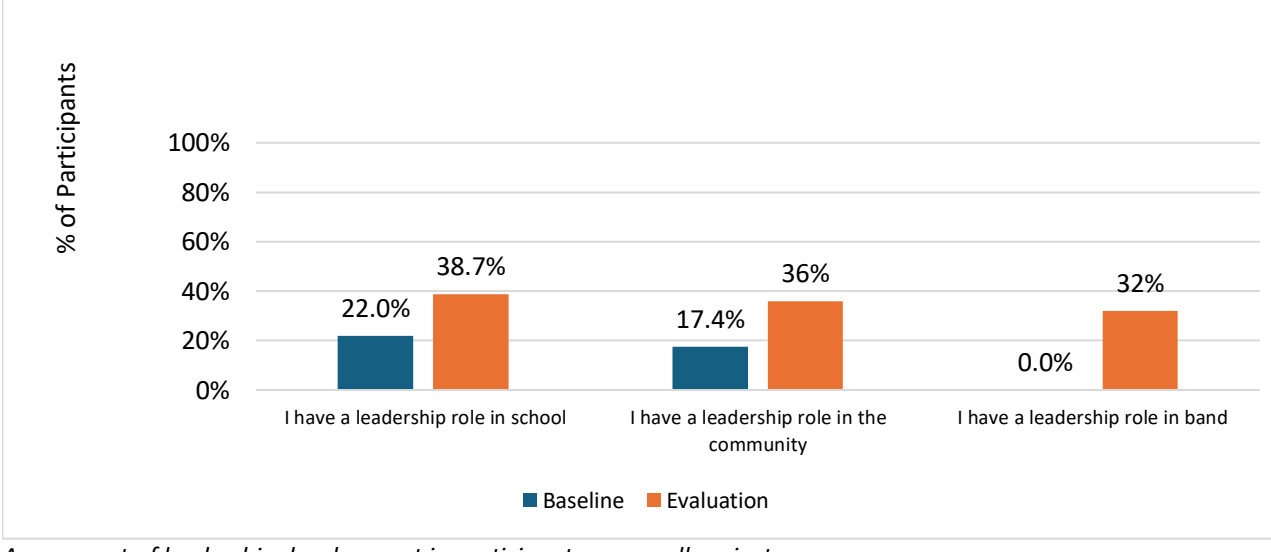
The life-skills component of the curriculum was developed in 2018 and officially launched in 2019.

Brass for Africa integrates 8 key life-skills into every music lesson that is delivered guaranteeing every music lesson to be an opportunity for discovery and critical thinking. The development of agency and leadership is the beginning of transformation and ambition in the children that we teach.

As a result of improved communication skills, self-confidence was the most improved attribute throughout the year with participants feeling bold and capable of representing themselves. An evaluation at the end of 2024 indicated an 86% achievement for self-confidence.

Life-skills applications in other contexts also pointed to the value of integrating the modules in all activities.

As part of our HIV/AIDS-focused intervention in Kalangala District, the Young Leaders programme empowered participants to actively engage their communities. They applied their knowledge and leadership skills through workshops, school assemblies, and radio broadcasts, reaching and educating more than 60,000 people on the island and beyond with accurate information and vital awareness.



Assessment of leadership development in participants across all projects

Career Development

Brass for Africa's workforce readiness programme focuses on equipping young people with skills so they can secure opportunities and be able to sustain their own development either in employment or business. The success of our workforce readiness preparation relies heavily on the life-skills development for the participant and a capacity building initiative.

In 2024, 160 young people from different informal settlements in Kampala were enrolled in a year long career development programme that would continue into 2025. The young people, majority girls, were part of the Make a Change initiative. Participants were taken through music and life-skills lessons but also received additional training in career focused knowledge in business set-up, money management, CV writing, how to go through an interview among many other topics crucial to securing and sustaining opportunities.

The Student Volunteer Programme - SVP is another crucial career development path with Brass for Africa that offers many young people the opportunity to undergo the introductory course for the Brass Band Trainer programme that prepares them to be music teachers. Eighteen participants were given the opportunity that led to the selection of six Music and Life-skills Apprentice Teachers who are currently employed by Brass for Africa.

In November 2024, after a twelve-month training offered by Brass for Africa under the LAB Uganda project, thirteen young people, the majority being refugees from South Sudan living in the BidiBidi refugee settlement, successfully sat for their Stage and Sound Operator course exams. The exams are part of the Directorate of Industrial Training certification system under the Uganda Vocational Qualification system.

The thirteen participants were part of a cohort of twenty who underwent the training in 2024.

Brass for Africa offered internships and on-job learning opportunities for many other young people including two German students through our partnership with the Weltwarts programme, one Oxford University intern, two students from two local universities in Uganda and three students in Liberia who paid for their formal education through their engagement as trainee music teachers for Brass for Africa (Liberia).



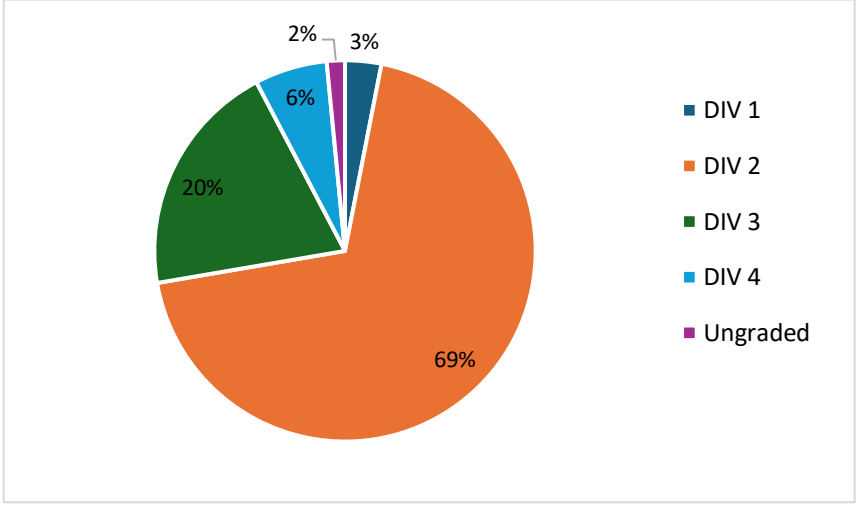
Academic Performance

Brass for Africa's programmes in schools and learning institutions have significantly improved academic performance. Although music education can often be viewed as a distraction, evidence shows the opposite—it enhances learning outcomes.

Our programmes help students develop essential life skills such as concentration, problem-solving, and perseverance, which are crucial for academic success.

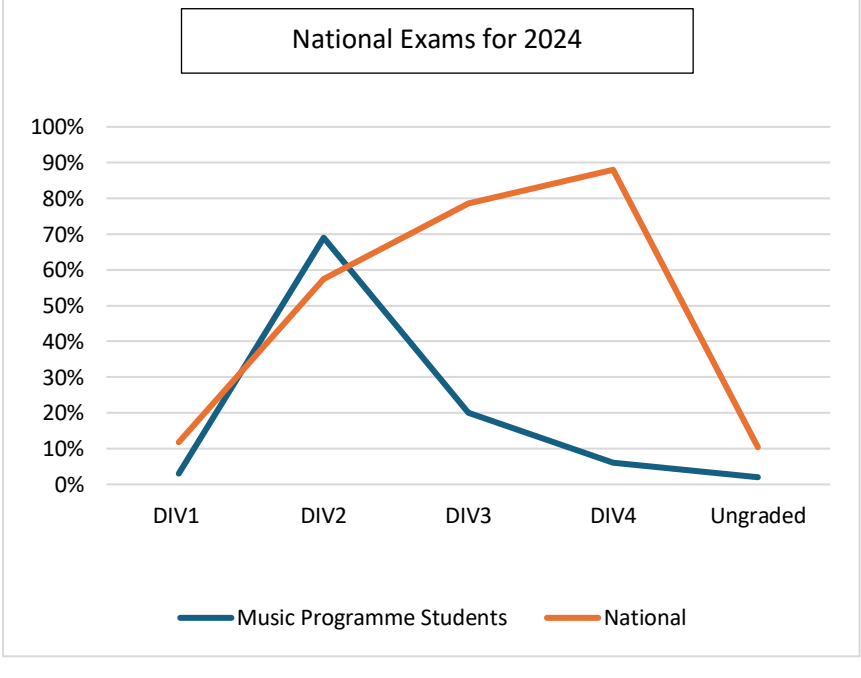
The programmes also play a role in reducing school dropout rates. Many students say that having the opportunity to be part of a band gives them an extra reason and motivation to attend school—they're motivated by the joy of playing their instruments.

Performance of programme participants in Uganda national exams 2024



Div 1 is the best grade in the Ugandan grading system, followed by Div 2 while Div 3 and Div 4 may be considered average performance.

The graph represents how learners who were in the music programme and sitting a national exam performed in that national exam. Many (72%) were in the Div1 and Div 2 category.



This graph shows a comparison of academic performance between participants of the music programme and the national performance. The music project participants come from informal settlements, remote islands and refugee settlements hence their performance would naturally be expected to pivot towards the lower grades, but majority managed to get the 1st and 2nd grades empowered by life-skills developed through music, that helped them do better

EQUALITY – THROUGH MUSIC



Promoting rights and gender equality

Equality at Brass for Africa means everyone has an opportunity and an environment to achieve their potential. Our programmes are implemented to eliminate or reduce discrimination against gender, disability, ethnicity or status. In 2024, female participation in our programmes dropped by 1% from 41% in 2023 to 40% in 2024. This drop was due to new enrolments that attracted more boys. The number of refugees trained and engaged weekly nearly doubled in 2024 registering an 85% increase in participation. Disability inclusion increased by 14% in 2024. Brass for Africa continued its work at Kampiringisa National Rehabilitation Centre, Uganda's only juvenile rehabilitation facility. Through this programme, children who might otherwise never have had access to education were given valuable learning opportunities—helping to uphold their right to education.

Disability Inclusion

In 2024, Brass for Africa made great strides in actualising the dream of extending the music programme to the Uganda School for the Deaf, further challenging the stereotypes around disabilities and potential. With the support of Valentina Georgoulopoulos who served as the Inclusion Advisor, trainers started exploring approaches to engaging participants who are deaf and hearing impaired.

The start of the trial sessions brought real hope and immense joy for the children at the school. At the performances, the children reached out to touch and feel the vibrations of the instruments and broke out into cheerful dance and celebration.

Currently, BfA is still carrying out research and preparing the teachers for a full launch of the programme, including initial lessons on sign language.

Refugees

The LAB Uganda project in northern Uganda reached over 76,000 people in the settlement and in nearby districts. The two project components of music and life-skills training and healthcare were both very successful in 2024. New cohorts of healthcare ambassadors and LAB trainees were registered, trained and examined by the Ugandan Directorate of Industrial Training assessors.



The Menstrual Hygiene Management project helped to break barriers for refugee girls through the distribution of the reusable sanitary pad kits coupled with training and counselling.

Seven young people have had the chance to be trained as brass instruments repair technicians

HEALTH – THROUGH MUSIC

Tackling Mental Health and Menstrual Hygiene Management

Brass for Africa worked in partnership with TPO and IRC Uganda in the refugee settlement to advance mental health awareness and referral. These efforts led to an incredible reduction in suicide attempts. The latest report by TPO showed only one suicide death reported by August 2024. Suicide attempts dropped by 50% from 44 to 22 in 2024





Reducing HIV/AIDS Prevalence in Kalangala District

BfA continued to register impressive results in addressing stigma and promoting comprehensive knowledge in Kalangala district. Over the years, the HIV prevalence was dropping year over year, except for 2024 that saw prevalence go up for the first time from 11% to 12%, highlighting the need for our continued presence.



Twenty-eight healthcare ambassadors in Kalangala, trained by Brass for Africa and the District Health Education Officer, have graduated to Young Leader status. They are now leading community outreach efforts and training the next generation of healthcare ambassadors.

Handwashing Campaigns in Bidibidi

The West Nile region of Uganda which covers the districts from the Northwestern districts of Arua, Koboko and stretching to Adjumani has been reported to have the lowest rates of handwashing. Yumbe reported only 5% of the population engaged in consistent and correct handwashing against a national average of 30%

Brass for Africa conducted monthly handwashing campaigns and trainings in Bidibidi reaching over 56,000 people. The trainings and campaigns were delivered through a multifaced approach using the LAB sound and stage, radio, performances and healthcare ambassadors village to village dialogues



A group of Brass for Africa healthcare ambassadors conduct community trainings on handwashing

PARTNERSHIPS AND COLLABORATIONS

BfA once again maintained a good working relationship with Institutional supporters and worked hand in hand in creating innovative and sustainable transformation. We value our supporters and partners who have continued to stand firm with the organization in all its interventions in the deserving communities in this past year.

We are honoured by the generous support of every individual, local governments, private sectors, corporate bodies, institutions/schools, and participants who have connected with our mission and services through donations during the year.

- Office of the Prime Minister of Uganda - OPM
- MGLSD - Uganda
- Local Partners and CBOs
- UNHCR
- Uganda School for the Deaf
- Yumbe District – Uganda
- The Dow Clewer Foundation
- Mercury Phoenix Trust
- Music Connects
- Britford Bridge Trust
- Dawkes Music
- Knowledge Point
- BPL Global
- Artemis
- Margaret Engering Trust
- Vernon Ellis Foundation
- Music Power
- John Lewis Foundation
- Harriet's Trust
- AIM
- Individual supporters

LOOKING AT 2025

In 2025, Brass for Africa plans to…

1. Review the performance for the 2023 – 2028 Strategic Plan to identify areas of improvement and fine-tune delivery for efficiency. The exercise is expected to also look at impact reporting and how our message is shared with our stakeholders

2. Step-up fundraising efforts by launching a new way of looking at our work through Social Impact Investment and launch the Social Impact Funds giving supporters a unique opportunity to invest directly in the transformation of people and communities

3. Run the Race for Equality campaign in March of 2025 in honour of the International Women's Day

4. Continue partnership with the Oxford University and receive Summer Interns to work on the Inclusion Project

5. Develop the area of Inclusion through Music with the support of Valentina, an expert in inclusive community projects through music

6. Run the Kisoboka Concerto tour in the Netherlands

7. Host partners from Germany including the training of Sound and Stage Operators by Manuel Diezel and Brass repair by Franz Weber

8. Run a Student Volunteer Programme

9. Launch a new project partnership in Lwengo District

CHALLENGES, RISK AND GOING CONCERN

CHALLENGES

Rising Costs and Their Impact

The global rise in the cost of living continued to affect our work throughout 2024. Increased fuel prices and inflation led to higher production and delivery costs, and as an organisation that relies heavily on local supplies to run our programmes, this created significant financial strain.

Unfortunately, Brass for Africa was unable to ship instruments as planned due to limited funding, and the financial pressures first felt in 2023 continued to shape our budget in 2024. As we prepare this report, early signs in 2025 suggest that these challenges are unlikely to ease soon.

Despite these obstacles, our priority remains clear: to ensure the continued quality of our programmes and to support the staff, partners, and donors who make them possible. We remain committed to finding new ways to adapt, innovate, and secure resources so that the communities we serve do not feel the impact of these global challenges.

Fundraising Challenges

Arts-based organisations like Brass for Africa continued to face significant fundraising limitations in 2024. The availability of eligible grants declined further, while the cost of running fundraising events increased, often without the certainty of sufficient return. Global challenges—including cuts in international aid, reduced funding for the arts, and shifting priorities among donors—have made it increasingly difficult to secure the resources needed to deliver our work. Sadly, this trend, which began with a notable reduction in international project funding in 2022 and persisted through 2023, continued to impact our fundraising efforts throughout 2024 and shows no sign of easing as we enter 2025.

Our fundraising strategy is built on four main pillars: **high-net-worth individuals (HNWI), campaigns, monthly donors, and trusts & foundations**. Each of these has faced challenges:

- **High-Net-Worth Individuals (HNWI)**: Donor fatigue and the conclusion of long-standing commitments meant that some major donations we have relied on are no longer available. Efforts to recruit new supporters through events have been slower than hoped, making it difficult to fully replace these commitments.
- **Campaigns**: Our campaigns provide the most flexible funds for the organisation. We run two major campaigns annually, in spring and winter. In 2025, our spring campaign had a target of £120,000 but raised just under £70,000. We also saw a decline in repeat donors, and several corporate supporters withdrew due to shifting priorities following the closure of USAID.

CHALLENGES, RISK AND GOING CONCERN CONTINUED

- **Monthly Donors**: The cost-of-living crisis has directly impacted this group, with a noticeable reduction in active donors and an increase in declined payments. We are currently reviewing these trends to better understand how to stabilise and sustain this vital income stream.
- **Trusts & Foundations**: Competition for grants has intensified, particularly in the UK. The closure of USAID this year prompted many trusts to re-evaluate their funding priorities, further reducing the opportunities available to arts and music organisations like ours.

Despite these significant challenges, Brass for Africa remains committed to strengthening our fundraising base. We continue to adapt and innovate in order to sustain our programmes and ensure that the communities we serve are not left behind.

RISK MANAGEMENT

The Trustees and senior staff identify and review the major risks to which they believe the Charity is exposed to, particularly those related to programmes, finance, fundraising and child safeguarding, on an on-going basis; and work to ensure that appropriate controls are in place to provide reasonable assurance against fraud, negligence, carelessness and error. Risks are discussed at regular Trustee meetings and operationally with the Senior Management Team as risks are identified.

Brass for Africa also works closely with their partners in Africa, to deliver an appropriate risk-managed portfolio of activities.

In 2024, Brass for Africa reported a single incident of safeguarding to the Charities Commission. The incident was investigated and closed.

GOING CONCERN

Through our activities reported for this period, Brass for Africa continues to be well respected by partner organisations and Government departments, and we worked tirelessly with them to ensure that the charity maximises its positive impact on individuals and communities, in a safe and sustainable way.

Brass for Africa continues to pursue legal redress, as has been reported previously, with active cases in courts of law in Uganda against the perpetrators of the online defamation campaign within the reporting period. While the cases are an emotional and energy drain on the senior team involved, they do not impact our delivery of programmes.

Trustees note that since the legal action has been initiated the online defamation and trolling has stopped completely, allowing Brass for Africa to resume online fundraising and accountability activities.

FINANCIAL REVIEW

In 2024, Brass for Africa's income totalled £915,692 (2023: £922,706) whilst expenditure amounted to £865,214 (2023: £870,435) resulting in a surplus for the period of £50,478 before transfers and currency movements (2023: £52,271). The Charity's funds at year-end were £364,020 (2023: £306,859) of which £245,732 (2023: £185,754) were for restricted purposes.

Expenditure, including on Charitable Activities in Africa, in this period were slightly less than last year, with increased costs of fundraising by approximately 10%. UK core costs for development and administration, although significant, continue to be funded specifically for these purposes by a private donor and not through general fundraising.

A portion of the income and associated expenditure £31,651 (2023: £29,844) in this reporting period is in the form of Gifts in Kind for Donated Services of an Administration Manager.

Our income continues to derive from the generosity of individuals, corporates, trusts, fund raising events and campaigns and those raising funds for us through holding their own events.

During this period our income from Donor Event and Sponsorship & Corporate Donations were 38% up on last year, and again increased income from Grants and Charitable Trust donations. Donations from Individuals were 17% lower than 2023.

We continued to benefit from non-cash benefits from our partners and supporters in particular from donated used brass instruments and donated administrative services. Non-cash benefits have made a huge difference in allowing the Charity to carry out its charitable aims. Brass for Africa Trustees recognise that without this support it could not function so efficiently or achieve so much.

The Charity continues with minimal UK costs outside of that spent on raising funds. Fundraising costs for this period have increased, with more being spent on event and challenge costs and publicity and marketing, with most of this funding being received specifically for this purpose. Direct spending on charitable activities of £522,382 represents 60% of total expenditure (2023: £538,696 : 62%) of total expenditure. Enabling costs (support costs excluding governance) of £149,018 (2023: £146,026) bring the total expenditure for delivery of projects to £671,400 representing 78% of total expenditure (2023: £684,722 : 79%).

Whilst music training, education and performance costs continue to make up 95% of our charitable expenditure, we continued to help support the basic needs of several of our projects through grants for feeding, welfare, crisis relief needs, as well as provide funding for instrument repair and supply of music equipment.

Although confident, the year ahead will remain challenging as we seek funds to sustain our activities in a very difficult climate.

FINANCIAL REVIEW CONTINUED

Reserves Policy

The Trustees' reserve policy is to hold 3 months of funding for core music programmes and teacher funding, and at the year-end held sufficient reserves in line with the policy.

We are confident that the charity continues to be a going concern, and consider that it would be prudent to further increase our unrestricted reserve level in the event that restricted funds currently funding these programmes need to be funded from unrestricted reserves in the future.

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees, who are also directors of the charity are responsible for preparing the Trustees' Report and 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 of the charitable company for the year.

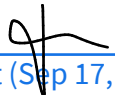
In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees/Directors on 17 September 2025 and signed on its behalf by:



James Trott (Sep 17, 2025 11:59:38 GMT+1)

J Trott
Director and Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BRASS FOR AFRICA

I report to the Trustees on my examination of the financial statements of Brass for Africa (the charitable company) for the year ended 31 December 2024, which are set out on pages 31 to 42.

Respective responsibilities of trustees and examiner

As the charity trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales (ICAEW), which is one of those listed bodies.

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

(i) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or

(ii) the financial statements do not accord with those records; or

(iii) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

(iv) the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BRASS FOR AFRICA CONTINUED

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Paula Swann-Jones FCA
The Rowleys Partnership Limited
Charnwood House
Harcourt Way
Meridian Business Park
Leicester
LE19 1WP

Paula Swann-Jones

Paula Swann-Jones (Sep 17, 2025 21:34:36 GMT+1)

Dated: 17 September 2025

BRASS FOR AFRICA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
Income from:		£	£	£	£	£	£
Donations and legacies	3	**302,507**	**593,372**	**895,879**	299,088	568,090	867,178
Other trading activities	4	**16,375**	**3,253**	**19,628**	7,111	44,361	51,472
Investments	5	**185**	**-**	**185**	92	-	92
Other income	6	**-**	**-**	**-**	3,964	-	3,964
Total income		**319,067**	**596,625**	**915,692**	310,255	612,451	922,706
Expenditure on:							
Costs of raising funds	7	**33,360**	**109,145**	**142,505**	22,551	106,676	129,227
Charitable activities	8	**317,003**	**405,706**	**722,709**	285,800	455,408	741,208
Total resources expended		**350,363**	**514,851**	**865,214**	308,351	562,084	870,435
Net incoming/(outgoing) resources before transfers		**(31,296)**	**81,774**	**50,478**	1,904	50,367	52,271
Transfers between funds		**23,472**	**(23,472)**	**-**	25,555	(25,555)	-
Foreign Currency Translation		**5,007**	**1,676**	**6,683**	(5,274)	(2,398)	(7,672)
Net income/(expenditure) for the year / net movement in funds		**(2,817)**	**59,978**	**57,161**	22,185	22,414	44,599
Fund balances at 1 January 2024		121,105	185,754	306,859	98,920	163,340	262,260
Fund balances at 31 December 2024		**118,288**	**245,732**	**364,020**	121,105	185,754	306,859

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

BRASS FOR AFRICA
BALANCE SHEET
AT AT 31 DECEMBER 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	11		**45,305**		55,711
Current assets					
Debtors	12	**45,046**		25,566	
Cash at bank and in hand		**289,803**		237,398	
		334,849		262,964	
Creditors: Amounts falling due within one year	13	**16,134**		11,816	
Net current assets			**318,715**		251,148
Total assets less current liabilities			**364,020**		306,859
Funds					
Foreign Currency Translation reserve			**(989)**		(7,672)
Restricted funds			**245,732**		185,754
Unrestricted funds			**119,277**		128,777
Total funds	15		**364,020**		306,859

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024. No member of the charitable company has deposited a notice, pursuant to section 476, requiring and audit of those accounts.

The Trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

The financial statements were approved by the Board of Trustees on

Signed on behalf of the board of directors and trustees by:

James Trott (Sep 17, 2025 11:59:38 GMT+1)

J Trott
Trustee

Company Number 8256267

BRASS FOR AFRICA
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024		2023	
	£	£	£	£
Cash flows from operating activities				
Net movement in funds for the year	**57,161**		44,599	
Depreciation	**15,840**		19,300	
Profit on disposal of fixed assets	**-**		(3,964)	
Foreign currency exchange realised (gains)/losses	**6,683**		(1,137)	
Other non-cash movements	**(3,864)**		(5,755)	
Gifts in kind - donated instruments	**-**		(34,999)	
Interest received	**(185)**		(92)	
Increase/(decrease) in foreign currency translation reserve	**(5,367)**		7,672	
(Increase)/decrease in debtors	**(19,481)**		46,596	
Increase/(decrease) in creditors	**4,318**		(22,356)	
Net cash provided by/(used in) operating activities		**55,105**		49,865
Cash flow from investing activities				
Bank interest	**185**		92	
Sale of tangible fixed assets	**-**		3,964	
Purchase of tangible fixed assets	**(2,885)**		(13,263)	
Net cash provided by/(used in) investing activities		**(2,700)**		(9,206)
Net increase/(decrease) in cash and cash equivalents		**52,405**		40,659
Cash and cash equivalents at 1 January 2024		**237,398**		196,739
Cash and cash equivalents at 31 December 2024		**289,803**		237,398
Cash and cash equivalents consists of:				
Cash at bank and in hand		**289,803**		237,398

1 Accounting Policies

Charity information

Brass For Africa is a company limited by guarantee incorporated in England and Wales. The registered office is 65a Oxford Road, Wokingham RG41 2YH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), 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 issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity and company law. The charitable company is a Public Benefit Entity as defined by FRS102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have reviewed the going concern of the charity and consider that the charity has adequate resources to continue in operational existence for the foreseeable future.

1.3 Charitable Funds

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

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

Designated funds are allocated by the Trustees towards specific purposes, and can be changed at the discretion of the Trustees if the need for the fund changes.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Incoming resources

All income receivable is accounted for where there is entitlement, sufficient certainty of receipt and the amount can be measured reliably. In the case of unsolicited donations this is usually only when received. All other income is accounted for under the accruals concept. Income received for future periods is deferred, except for sponsorship for charity challenges.

1.5 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised under the following conditions: Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity and when their value can be ascertained with reasonable accuracy. Gifts in kind for use by the charity valued as material (over £500) are included in the SOFA as income when receivable. Corresponding amounts are included in expenditure. Gifts in kind for conversion to cash are accounted for when sold. Gifts in kind of Fixed Assets are accounted for on donation at a reasonable estimate of their value.

1 Accounting Policies (continued)

1.6 Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material (over £500). The value placed on these resources is the estimated cost to the charity of acquiring the service or facility received.

1.7 Volunteers

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.8 Resources expended

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

1.9 Tangible fixed assets

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

Tangible fixed assets with a value of over £1,000 are capitalised and are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Instruments	20% reducing balance
Fixtures & Fittings	20% reducing balance
Computer Equipment	25% on cost
Motor Vehicles	25% on cost
Container	10% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Exchange rate gains/(losses) are taken to the Foreign Currency Translation reserves in fund balances.

1.10 Cash and cash equivalents

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

1.11 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

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

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

Basic financial assets

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

1 Accounting Policies (continued)

1.11 Financial instruments (continued)

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

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

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

Derecognition of financial liabilities
Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

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

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

1.13 Retirement benefits
The charitable company operated a defined contribution scheme under auto-enrolment. Contributions payable are charged to the statement of financial activities in the year in which they are payable.

1.14 Creditors and provisions
Creditors and provisions are recognised where the charitable company 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 value.

1.15 Debtors
Debtors are recognised at the settlement amount due.

1.16 VAT

Value Added Tax is not reclaimable by the Charity and, as such, is included in the relevant costs in the SOFA.

2 Critical accounting estimates and judgements

In the application of the charitable company´s accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Individual donations	141,073	90,795	**231,868**	279,686
Donor events and sponsorship	8,746	80,671	**89,417**	64,783
Corporate donations	2,287	6,200	**8,487**	625
Grants and Charitable Trust Donations	113,750	415,706	**529,456**	457,242
Bequests and legacies	5,000	-	**5,000**	-
Gifts in Kind and Donated Services	31,651	-	**31,651**	64,842
Total donations & legacies	**302,507**	**593,372**	**895,879**	867,178
For the year ended 31 December 2023	*299,088*	*568,090*		*867,178*

Donated Services totalled £31,651 (2023: £29,844) and represents bookkeeping, accountancy services and administrative support services. Donated Gifts in Kind are musical instruments that are included in Fixed Assets for use by the Charity.

Gifts in Kind and Donated Services are matched with comparable expenditure over relevant areas of activity in the charity.

4 Other trading activities	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Event & challenge income	**16,298**	**3,253**	**19,551**	51,211
Trading income	**77**	**-**	**77**	261
Total other trading activities	**16,375**	**3,253**	**19,628**	51,472
For the year ended 31 December 2023	*7,111*	*44,361*		*51,472*

Trading income includes sales of BfA branded goods, donated musical instruments and sales of African craft goods purchased from BfA funded projects.

5 Investment income	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Bank interest	**185**	**-**	**185**	**92**
For the year ended 31 December 2023	*92*	*-*		*92*

6 Other income	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Sales of assets	**-**	**-**	**-**	**3,964**
For the year ended 31 December 2023	*3,964*	*-*		*3,964*

7 Cost of raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Third party donor administration	**7,913**	**-**	**7,913**	7,461
Event & challenge costs	**18,821**	**10,133**	**28,954**	22,723
Publicity & marketing	**103**	**97,208**	**97,311**	94,419
Other fundraising costs	**6,165**	**1,804**	**7,969**	4,256
Allocation of support costs	**358**	**-**	**358**	368
Total cost of raising funds	**33,360**	**109,145**	**142,505**	129,227
For the year ended 31 December 2023	*22,551*	*106,676*		*129,227*

8 Charitable Activities

The charity works in Uganda, Liberia and Rwanda. The majority of charitable expenditure was through supporting projects in Uganda.

	Unrestricted 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Training, education and perfomance costs	**180,645**	**313,712**	**494,357**	494,122
Provision of brass instruments, equipment and instrument repair	**770**	**8,894**	**9,664**	23,288
Welfare and local organisational support	**1,237**	**17,124**	**18,361**	21,286
	182,652	**339,730**	**522,382**	538,696
Allocation of support costs (note 9)	**83,292**	**65,726**	**149,018**	146,026
Governance (note 10)	**51,059**	**250**	**51,309**	56,486
Total Charitable Activities	**317,003**	**405,706**	**722,709**	741,208
For the year ended 31 December 2023	*285,800*	*455,408*		*741,208*

9 Support costs

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Salaries	**56,652**	**48,035**	**104,687**	100,889
Office & IT costs	**10,346**	**10,667**	**21,013**	18,410
Bank charges	**489**	**387**	**876**	1,011
Rent	**9,073**	**3,197**	**12,270**	16,164
Utilities	**1,945**	**2,517**	**4,462**	5,232
Travel	**4,037**	**923**	**4,960**	3,403
Insurance	**1,108**	**-**	**1,108**	1,285
Total Support costs	**83,650**	**65,726**	**149,376**	146,394
For the year ended 31 December 2023	*92,931*	*53,463*		*146,394*

9 Support costs (continued)

All costs are allocated directly to the activity to which they relate whenever possible. Residual support costs are allocated as follows:

UK support costs	90% charitable activities	10% fundraising
Ugandan support costs	100% charitable activities	

Support costs allocation:	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Fundraising	**358**	**-**	**358**	368
Charitable activities	**83,292**	**65,726**	**149,018**	146,026
	83,650	**65,726**	**149,376**	146,394
For the year ended 31 December 2023	*92,931*	*53,463*		*146,394*

10 Governance costs

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Accountancy, Audit & Independent Examination	**12,596**	**-**	**12,596**	7,395
Legal fees	**12,754**		**12,754**	17,943
Other professional fees	**1,971**	**250**	**2,221**	8,765
3rd party administration	**23,738**	**-**	**23,738**	22,383
Total Governance costs	**51,059**	**250**	**51,309**	56,486
For the year ended 31 December 2023	*56,398*	*88*		*56,486*

Accountancy, Audit & Independent Examination includes UK Independent Examination costs of £6,000 (2023: £2,520) and Ugandan Audit costs of £869 (2023: £800)

11 Fixed Assets

Cost	Musical Instruments £	Fixtures & Fittings £	Computer Equipment £	Motor Vehicles £	Container £	Total £
At 1 January 2024	120,324	17,252	11,244	6,229	4,568	159,617
Additions	1,126	454	1,305	-	-	2,885
Exchange gain/loss	5,507	605	515	285	209	7,121
At 31 December 2024	**126,957**	**18,311**	**13,064**	**6,514**	**4,777**	**169,623**
Depreciation						
At 1 January 2024	79,802	14,442	7,648	1,557	457	103,906
Charge for the period	10,054	1,257	2,424	1,629	477	15,841
Exchange gain/loss	3,652	477	350	71	21	4,571
At 31 December 2024	**93,508**	**16,176**	**10,422**	**3,257**	**955**	**124,318**
Net book value						
At 1 January 2024	40,522	2,810	3,596	4,672	4,111	55,711
At 31 December 2024	**33,449**	**2,135**	**2,642**	**3,257**	**3,822**	**45,305**

12 Debtors: Amounts falling due within one year

	2024	2023
	£	£
Prepayments	**8,208**	8,584
Other debtors	**36,838**	16,982
	45,046	25,566

13 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	**-**	-
Accrued expenses	**10,363**	7,142
Social Security & other taxes	**5,771**	52
Other creditors	**-**	4,622
	16,134	11,816

14 Fund Analysis

	Balance at 1.1.2024	Income	Expenditure	Transfers between funds	Unrealised exchange (gains)/losses	Balance at 31.12.23
Restricted funds	£	£	£	£	£	£
Instrument Workshop	2,009	15	148	-	-	1,876
Welfare Support	7,702	15,000	15,865	-	-	6,837
Educational Support *	(402)	521	45	(74)	-	-
Music Delivery	111,845	260,579	178,969	(34,606)	-	158,849
Fellowship *	(10,756)	46,500	46,984	11,240	-	-
Development	38,745	100,000	107,198	-	-	31,547
Music Connect	36,610	205,613	219,210	(15)	1,676	24,674
Corsu	1	1,467	-	-	-	1,468
NCB	-	8,929	8,338	-	-	591
KPS	-	19,699	16,374	-	-	3,325
ROOT	-	7,833	7,455	-	-	378
MACI	-	14,549	12,729	-	-	1,820
TTS	-	10,407	9,502	-	-	905
GLV	-	5,288	4,143	-	-	1,145
KLG	-	32,475	28,932	(17)	-	3,526
DCA	-	24,618	18,605	-	-	6,013
HFH	-	3,059	2,809	-	-	250
KYC	-	5,881	5,643	-	-	238
MF	-	1,639	1,390	-	-	249
MCC	-	6,533	4,689	-	-	1,844
Girls band	-	4,337	4,140	-	-	197
remove UK to Uganda transfers	-	(178,317)	(178,317)	-	-	-
	185,754	596,625	514,851	(23,472)	1,676	245,732
Unrestricted	121,105	319,067	350,363	23,472	5,007	118,288
Total funds	306,859	915,692	865,214	-	6,683	364,020

15 Analysis of Net Assets Between Funds

Fund balances at 31 December 2024 are represented by:	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible assets	**45,305**		**45,305**
Current assets/(liabilities)	**72,983**	**245,732**	**318,715**
	118,288	**245,732**	**364,020**

Prior Year	*Unrestricted Funds*	*Restricted Funds*	*Total Funds*
Fund balances at 31 December 2023 are represented by:	*£*	*£*	*£*
Tangible assets	*55,711*	*-*	*55,711*
Current assets/(liabilities)	*65,394*	*185,754*	*251,148*
	121,105	*185,754*	*306,859*

16 Transactions with Trustees

Trustee J Trott continues to devote his time and efforts leading the Charity as Executive Director/CEO on a voluntary and unpaid basis. No trustees received any remuneration in their role as Trustee during 2024 or 2023.

Due to ongoing legal action as mentioned in the Trustees Annual Report, the names of Trustees and any related parties have been withheld from this note, and are shown in aggregate, with the number of trustees and the area of expenditure.

Income	**2024**		2023	
	No. of Trustees	£	*No. of Trustees*	£
Donations	6	**16,167**	4	6,159
Trustee family foundation	1	**100,000**	1	110,000
Trustee family business	1	**1,795**	0	-
Services in kind	1	**31,651**	1	29,844

Expenditure	**2024**		2023	
	No. of Trustees	£	*No. of Trustees*	£
Travel and subsistence	1	**3,893**	1	2,294

17 Related party transactions

The charity paid expenses to a relative of one trustee during the year, as part of the relatives service to the charity as a volunteer. These were paid on the same basis as other volunteers.

The charity also has an approved contract for services in place with a relative of one trustee to provide design services to the charity.

	2024		2023	
Expenditure	***No. of Trustees***	£	*No. of Trustees*	£
Travel and subsistence	1	**1,768**	1	895
Design services	1	**105**	1	3,053

18 Staff costs

The financial statements include employment costs (including those received as gifts in kind) as follows:

UK Employment	**2024**	2023
	£	£
Salaries and wages	**141,815**	123,189
Social security costs	**14,550**	12,522
Pension costs	**3,470**	3,025
	159,835	138,736

Uganda Employment	**2024**	2023
	£	£
Salaries and wages	**179,356**	178,578
Social security costs	**17,935**	17,857
	197,291	196,435

No employees received employee benefits in excess of £60,000 in 2024 or 2023.

UK average monthly numbers of staff	**2024**	2023
	No.	No.
Training & education	**1**	1
Fundraising	**2**	2
Administrative	**1**	1
	4	4

All UK staff costs are either provided as gift in kind donations or funded directly from restricted donations for that specific position.

Ugandan average monthly numbers of staff	**2024**	2023
	No.	No.
Training & education	**39**	47
Administrative	**2**	2
	41	49

19 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	**13,423**	-
Between two and five years	**53,691**	-
More than five years	**-**	-
	67,114	-

BRASS FOR AFRICA

England & Wales - Charity number 1149863

Accounts

Brass for Africa

Charity Reg No. 1149863
Company Reg No. 8256267

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2023

Brass for Africa

Charity Reg No. 1149863
Company Reg No. 8256267

TABLE OF CONTENTS

MISSION AND VISION 3
WHAT WE DO 3

STRATEGIC FOCUS AREAS 4
1 - Gender Equality: 4
2 - Disability Inclusion: 4
3 - Community Empowerment: 4
4 - Workforce Readiness: 4
5 - Fulfil Musical Potential: 4
REFERENCE AND ADMINISTRATIVE DETAILS 5
STRUCTURE, GOVERNANCE AND MANAGEMENT 6

Objects of the Charity: 6

Project location: 6

Trustees: 6
PARTNERSHIPS 7

Refugee Response: 7

Other Partners: 7
VOLUNTEERS AND VISITS 8
INTERNSHIPS 8
THE ALISON BALSOM FELLOWSHIP 9
NEW TRUSTEES 9
IMPACT AND OVERVIEW 10

Participants Statistics 10
Statistics by Location (Music & Life-Skills Participants) 10
Statistics by Focus Area 10

Sessions 11

Events 11

Overview by Quarterly highlights 12

The Triple A Survey 17
Reducing Girls' Dropout from the age of 15 17
Training 18
Other Support Initiatives 18
Instruments and Instrument Repair 19
Key Challenges 19
RISK MANAGEMENT 20
GOING CONCERN 20
PLANS FOR 2024 21
FINANCIAL REVIEW 22
TRUSTEES RESPONSIBILITY STATEMENT 23
INDEPENDENT EXAMINERS REPORT 24
FINANCIAL STATEMENTS 25

MISSION AND VISION

Brass for Africa's **mission** is to empower thousands of disadvantaged children and young people in Africa to significantly and positively transform their lives. Combining rigour and creativity, we will be a world leader in driving social impact and social justice through music.

And our **vision** is that all young people and their communities have the opportunity to fulfil their potential and thrive.

WHAT WE DO

Brass for Africa is creating brighter futures through music. Brass for Africa delivers a number of interventions through music education integrated with life-skills training and reached 3,860 disadvantaged children and young people with Music & Life-Skills lessons in Uganda, Liberia and Rwanda, during this reporting period. A further 62,000 people were reached through awareness campaigns for mental health, education, gender and refugees. Working with community-based organisations (CBO's), Brass for Africa's team of local Music & Life-Skills teachers provides music education, life-skills training and performance opportunities to young people from difficult backgrounds.

Brass for Africa uses a successful, individual-focused model which includes the following strands of activity:

- Music education: this includes twice weekly brass band training sessions and regular performance opportunities.
- Life-skills: a bespoke life-skills programme that is integrated into the music sessions to bolster and support the attributes brought through music.
- Teacher training: a number of high achieving participants receive training to work as music and life-skills teachers for Brass for Africa.
- Provision of instruments, equipment and instrument repair.
- Equipping of healthcare ambassadors: to create awareness in the community.
- Industrial training: in sound operator, audio producer, brass instrument repair techniques.
- Therapy and learning through music for children and young people living with disabilities.

Our programmes provide a safe space and creative outlet for at risk youth, including refugees, those in conflict with the law, those living in informal settlement areas, children and young people with disabilities, and those in children's homes. Brass for Africa aims to create a sense of community for vulnerable children and young people to gather, learn, and grow. This inclusive community allows Brass for Africa to tackle sensitive and stigmatised topics, such as HIV/AIDS, and run parallel activities that empower participants to serve as leaders in their communities.

STRATEGIC FOCUS AREAS

In 2019 Brass for Africa set out a strategy taking the charity through to 2023. In the last quarter of 2022, the Senior Management Team (SMT) and Trustees revised and agreed a new five-year strategy taking the organisation forward to 2028. The strategy defines the five strategic focus areas set out below, with associated Key Performance Indicators (KPI's) to track progress and impact.

1 - Gender Equality:

Girls and young women in the communities we work must go against historical and modern inequalities to make any achievement possible. Our programmes focus on activities that empower girls and deliberately create spaces for them to learn and collaborate equally with their male counterparts.

2 - Disability Inclusion:

Growing up with a disability in a society that is not sensitive to one's challenges can be extremely limiting, frustrating, and isolating. We use music to ensure that children and young people living with a disability get an equal opportunity to showcase their potential and thrive.

3 - Community Empowerment:

Both natural and man-made issues affect people living in informal settlements in Africa. We work in partnership with different communities to bring about positive change. We enable and empower communities to tackle their issues by creating and nurturing game-changers and enhancing resilience.

4 - Workforce Readiness:

Through our integrated Music and Life-Skills training, performance opportunities and career support, we are committed to preparing the young people we work with to be able to take on the next challenge in their lives.

5 - Fulfil Musical Potential:

Everyone should have the opportunity to fulfil their potential. We create inspiring and engaging learning environments and performance opportunities for all students and teachers in our programmes. Whether to nourish the soul or lead to meaningful employment, we strive to develop talents to the fullest.

REFERENCE AND ADMINISTRATIVE DETAILS

Directors and Trustees:	J Trott MBE - Executive Director	
	R Dow - Chair	
	C Delmar	
	S Drummond	
	P Torrington	Resigned 04 Dec 2023
	J Todd	Appointed 01 Sept 2023
	W Mills	Appointed 01 Sept 2023
	A Otiko	Appointed 01 Sept 2023
	O Jackson	Appointed 01 June 2024
	Y Munk	Appointed 01 June 2024
	S Peerboccus	Appointed 01 June 2024
Registered Office:	65a Oxford Road Wokingham Berkshire RG41 2YH	
Registered Number:	8256267	
Charity Number:	1149863	
Patrons:	A Balsom OBE G Barker MBE	
Bankers:	Metro Bank One Southampton Row London	
Independent Examiner:	Andrew Beet FCA Kirk Rice LLP The Courtyard High Street Ascot Berkshire SL5 7HP	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Brass for Africa has charitable status and is also a not-for-profit company limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on the 17th October 2012.

Brass for Africa is governed by its Memorandum and Articles of Association.

Objects of the Charity:

The Charity's objects are to relieve sickness, to promote and protect good health and advance education for the benefit of the public, in particular but not exclusively in the subject of music by supporting projects and work at The Good Shepherd Home and the Bethlehem Orphanage in Kampala and elsewhere as the Trustees in their absolute discretion think fit, with a view to supporting their development in achieving their full physical, mental and spiritual capacities to enable them to participate in society as responsible citizens.

Project location:

Brass for Africa has initiated and continues to support several projects in and around Kampala, Mpigi, Kalangala and Yumbe districts in Uganda, several projects in Monrovia, Liberia and in Kigali, Rwanda.



Trustees:

All the Directors of the Company are also Trustees of the Charity.

Selection Criteria for Trustees

1. Trustees must be committed to the aims and objectives of Brass for Africa.
2. Trustees should be prepared to give their time regularly and willingly for the running of the Charity.
3. Trustees will have experience and skills necessary to forward the Charity's development.

PUBLIC BENEFIT

For the individual, mainly but not exclusively children and youths: music education is an excellent personal development tool promoting self-esteem, self-confidence, self-belief and the ability to express oneself artistically. Dependent on ability, the individual may use the skill and ability to play music as a means to provide for oneself in adulthood. The potential opportunity to be employed by Brass for Africa is providing aspiration and direction to many young people engaged in our programmes.

For the community: the benefits to the community are substantial. Besides the obvious benefit of having the pleasure of listening to music within the community, community music helps to build social skills, improves interpersonal relationships, increases self-esteem, increases peer support and supports other social goals within the community. A brass band, in our case, can provide a sense of identity to a struggling community and can also provide the means of support, promotion and awareness of the community's difficulties. Brass for Africa's objects of employing the skills of one disadvantaged community to develop another disadvantaged community provides a benefit to both communities financially and developmentally.

PARTNERSHIPS

During the reporting period, Brass for Africa continued to strengthen its services and partnerships. The Charity strives to create partnerships based on equality, respect, integrity, transparency, accountability and the sharing of best practice. Brass for Africa aims to enhance the capacity of their partners, empowering them, collaborating, and learning with them to build a sustainable future for the children and the communities that they serve.

Operating and implementing partnerships in the areas of operation, namely Uganda, Liberia and Rwanda are key to Brass for Africa delivering high impact and meaningful interventions to our beneficiaries.

Refugee Response:

Partners in the refugee response in Uganda are;

- The Office of the Prime Minister (OPM)– Regulator
- The UNHCR – Oversight
- Music Connects – Financing
- Community Based Organisations and Refugee Led Organizations in BidiBidi Refugee Settlement

Other Partners:

Other partners include schools, community setups, other NGOs, government ministries, and district authorities.

VOLUNTEERS AND VISITS

Brass for Africa is extremely grateful to the skilled and motivated volunteers that have been involved with the Charity's projects over the years. The skills, knowledge, experience and enthusiasm that teachers, composers, conductors and technicians have shared with the Brass for Africa projects is invaluable. The contribution of these volunteers has been hugely beneficial to successfully achieving the objectives and aims of the Charity.

In the reporting period, volunteers contributed to the following.

- Brass music lessons
- Data entry and admin support
- IT, Media and PR support
- Community programmes in furthering disability inclusion

Volunteer Freddie Coughlin visited our Kampala operation where he served successfully in supporting the Media and PR section of the organisation. His work contributed to the launch of ***The Weekly Mouthpiece***, an internal edition reporting to the entire team the happenings within the organisation's ranks. ***The Weekly Beat*** is also a regular internal impact accountability publication focused on our operation in Yumbe and the Bidibidi refugee settlement that was also inspired by Freddie's work.

Volunteers Thomas and Valentina from Austria joined the team in July and supported the operation in areas of brass music technique development and advancing the field of inclusive learning under the Disability Inclusion focus area.

INTERNSHIPS

Brass for Africa was delighted to offer international and local internships during the reporting period. We hosted one Ugandan intern from Kampala's Makerere University and one intern from Oxford University in the UK. Additionally, we continue to host two interns each year from the Kolping Youth Services in Germany under the German Federal Ministry of Economic Cooperation and Development - BMZ's weltwärts initiative. The weltwärts partnership with Brass for Africa started in 2018.

Interns added value to the organisation in the following areas;

- Admin and Operational support especially in the monitoring and evaluation data entry and verification exercises
- Research and improvement on the measuring tools for the life-skills development of beneficiaries

For the second year in a row, Brass for Africa was awarded Oxford University Career Services "**Gold Standard Internship Award**" for 2023.

THE ALISON BALSOM FELLOWSHIP

During this reporting period, Brass for Africa's Patron Alison Balsom OBE, renewed support for The Alison Balsom Fellowship position. The Fellowship continues to partially support the role of Director of Music Education.

Lizzie Burrowes continues in this position and our Trustees and beneficiaries continue to see the huge benefit of having a dedicated, professional and talented music educator based full time in Kampala training, mentoring and supporting our local teaching team.

Increased musical attainment, improved organisational structure and professionalism has ultimately resulted in a greater impact to our beneficiaries and staff.

NEW TRUSTEES

During the reporting period, Brass for Africa set out to find and recruit new trustees to join the board as part of the governance strategy to support the expansion of the organisation and effective oversight of our operation.

Through the support of the Chair of Trustees, the Executive Director, and the Director of Development, three new trustees were selected whose skills and experience is best suited to provide the oversight and support that the executive team requires, and we have further strengthened our board in 2024.

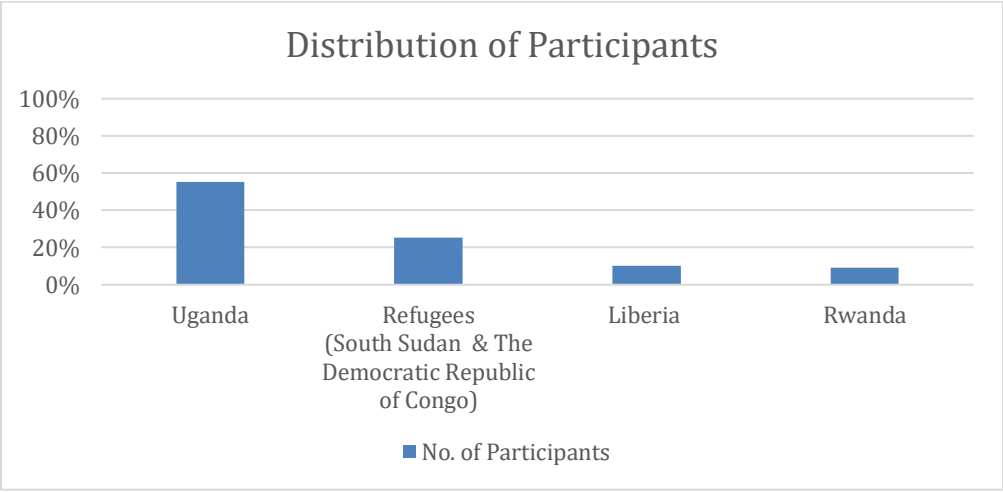
The trustees have been registered with Companies House and The Charity Commission.

IMPACT AND OVERVIEW

Participants Statistics

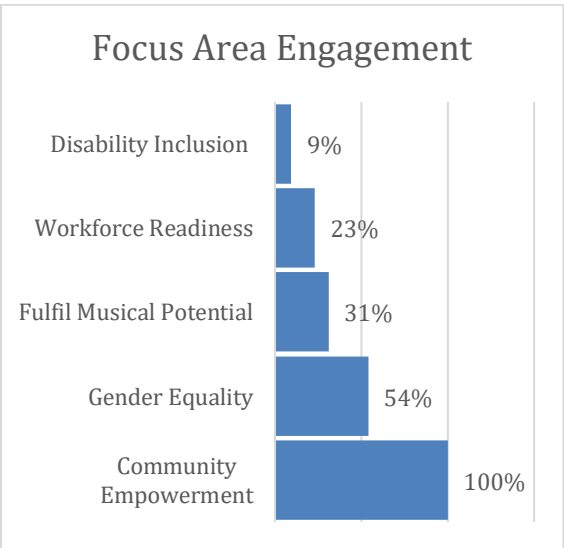
We reached 3,860 disadvantaged children and young people across Uganda, Rwanda and Liberia during this reporting period. 41.5% Female and **58.5%** Male.

Statistics by Location (Music & Life-Skills Participants)



Statistics by Focus Area

While the impact of the work we do is cross-cutting, projects are designed to achieve a particular outcome and engage specific groups of beneficiaries. We can classify the 2023 distribution of outcome target in the graph below.



Focus Area engagement estimation looks at the number of participants engaged directly with specific content relating to the focus area.

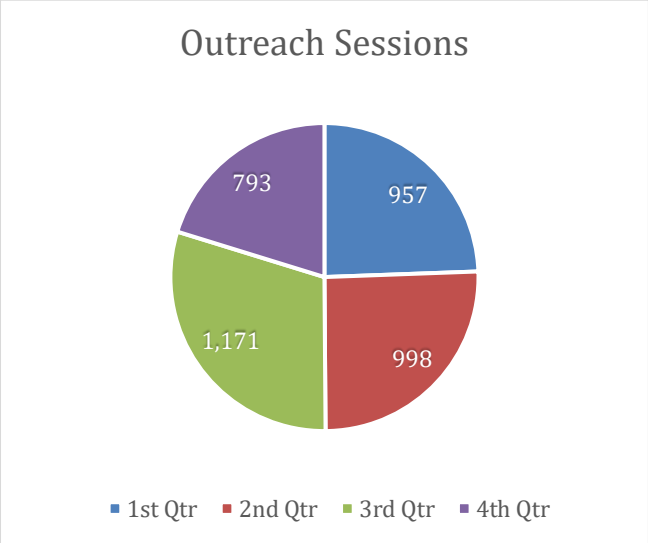
Disability Inclusion for instance looks at all the participants engaged in inclusive lessons and not just participants with a disability.

Similarly, Gender Equality will consider participant engaged with gender specific content, including male champions of change. Every input and activity contribute to the wider community empowerment efforts.

When looking at Fulfil Musical Potential; Whilst all the 3,860 participants are engaged in music lessons or musical activities, this graph focuses on the percentage of participants that passed musical assessments in 2023, were engaged in performing tours or passed auditions to join special bands like the All-Star Band.

Sessions

We delivered 3,919 sessions for Music and Life-Skills training, audio production, sound operator, therapy and learning for children with disabilities and healthcare clubs for awareness initiatives.



Some of the communities we work in are dynamic, experiencing people transitions all the time which explains the variations in session numbers. Specifically, the last quarter sees a drop in sessions due to;

- Increased performance opportunities which bring revenue to the bands
- Students take national examinations for finalists in November and December
- Most staff take refresher trainings in December
- Many students in rehabilitation centres are resettled in the 3rd quarter

Events

192 Events captured in the reporting period.

Focus Area	No. of Events
Gender Equality	34
Community Empowerment	76
Disability Inclusion	16
Workforce Readiness	7
Fulfilling Musical Potential	59
Total	**192**

Overview by Quarterly highlights

Quarter 1:

The first quarter of the year saw several anticipated changes implemented including changes in management and staff. The following events and milestones characterised the first quarter of 2023.

- In typical fashion, the year started with a meeting of all staff of Brass for Africa, hosted physically in Kampala and joined by the Executive Director (ED) and UK team via zoom. The ED set out to the team the organisation's strategic direction commissioning the 2023 – 2028 Strategic Plan and explaining how it will drive the business of the organisation. In the new strategic plan, a new focus area of "Fulfilling Musical Potential" was added.
- A new organisation structure was also commissioned, introducing the position, Chief Operating Officer (COO) to work under the supervision of the ED. This restructure was designed to help drive the mission and to provide the much-needed capacity at the top management of the organisation. A new position, Programmes and Administration Manager was created to support the day to day running of business in Uganda. Additional middle management positions were also inaugurated. All the new positions were filled by internal candidates, made possible due to the development and increased capacity of the team members.
- A focused training of teachers always renews their resolve to get going and improve.
- Programme teaching resumed in January.
- This quarter also saw the Uganda operation receive a shipment of 95 brass instruments and other educational items from the UK. This donation was made possible by Brass for Africa supporters in the UK donating instruments, the ongoing support from Dawkes Music and the continued support from KnowledgePoint. This shipment was also made possible via a partnership with UNHCR in Kampala.
- Several band assessments were carried out in this quarter with many bands progressing from Bronze to Silver levels. [1]
- In this quarter, the Uganda annual audit for FY 2022 was carried out by the independent firm Ellie and Associates.
- Rehearsals for our especially commissioned Concerto Grosso "Kisoboka, Everything Is Possible" picked up speed, with the soloists working long hours to perfect their art, ahead of the planned Spanish Orchestral Tour in April.
- Seven Brass for Africa Music & Life-Skills teachers sat their Associated Board of the Royal Schools of Music (ABRSM) grade exams for various grades in theory and performance assessment.
- In March, one of our major campaigns, the "Race for Equality" challenge took place. This is a fundraising campaign based around International Women's Day (IWD) with funds raised used to support women and girls on our programmes.
- Year two of "The All-Star Band" camps kicked off in Kampala in this quarter, this is our top student audition band formed of young musicians from across our programmes in Uganda and Rwanda.
- In this quarter, we commissioned the Dee Dee & Papa's Instrument Repair Workshop and Library building in Kampala, a much-needed facility supported by the Collins Family in the UK.
- As part of our ongoing teacher training and development, two Brass for Africa representatives from Uganda were invited to attend the Academy for Impact through Music (AIM) Leaders Circle in Madrid, Spain.
- Throughout the quarter, occupational safety and team health was observed and enhanced through team physical workout sessions.

[1] Bronze and Silver are part of Brass for Africa's curriculum progression levels

- Brass for Africa's activities in Rwanda kicked off on a high with the deployment of a Music & Life-Skills teacher to be based in Rwanda. This marked the end of the dependence on e-learning that had been in place since the onset of the COVID-19 pandemic lockdowns. Our teacher returned to our outreach in Rwanda (Root Foundation) along with a donation to the programme of their first ever set of marching drums to the extreme delight of the participants.
- The drums were immediately put to use at the first performance of the year launching the monthly community cleaning initiative, part of a regular culture in Rwanda.
- The Brass for Africa band in Rwanda also performed at the national celebrations of the Rwandan Heroes Day in February 2023.
- Operations in the Brass for Africa Liberian operation resumed in January with the Liberian representative and head trainer conducting a head count at all the outreach locations engaged in Liberia.
- Sheila Love High School was added to the Liberian outreach locations where Brass for Africa delivers Music & Life-Skills sessions.
- In February, Brass for Africa Liberia celebrated the enrollment of one of our senior band members into the Liberian Fire Service Brass Band. The musical skills gained through Brass for Africa created a path for Faith W. Doe to start a musical career with the Fire Service.
- In March, Brass for Africa performed at the celebration of the World Down Syndrome Day in Paynesville, Monrovia, Liberia.

Quarter 2:

The second quarter of the year saw the international tour of our Concerto Grosso "Kisoboka, Everything is Possible." Six Brass for Africa Ugandan soloists travelled to Spain to perform with three orchestras in Valladolid, Murcia and Bilbao. This was the world premiere of the spectacular five-movement composition by Alan Fernie and Guy Barker MBE.



Other notable events in quarter two include;

- Continuing Music and Life-Skills sessions, performances and events including exchange days.
- April 2nd, we marked the World Autism Day in style, celebrating and creating awareness about Autism, displaying potential and addressing the stigma sometimes associated with ASD.
- Exchange days were held in this quarter. Exchange days provide an opportunity for different Brass for Africa outreach programmes to exchange and share knowledge and music.
- Brass for Africa applied to the Directorate of Industrial Training (DIT) under the Ministry of Education to be an accredited Training and Assessment Centre.
- Day of the African Child (DAC) was marked in June with a radio talk show led by the Brass for Africa participants where they had the opportunity to address their concerns and engage with the public on matters concerning children's rights.
- In this quarter, Brass for Africa were invited to perform at the celebration of King Charles III Coronation reception at the British High Commission in Kampala. Brass for Africa works closely with the British High Commission in Kampala.
- Brass for Africa secured funding from the Morpho Foundation in Germany to implement a health-related project component as an extension of the music-based outreach and training in the Bidibidi Refugee Settlement
- World Refugee Day was celebrated on the 20th of June 2023 with Brass for Africa being at the forefront with music performances and motivation at the national celebrations held at Palabek refugee settlement in Uganda.
- Brass for Africa distributed over 1,200 reusable sanitary pads to girls in Bidibidi refugee settlement as part of our removing barriers and sustaining dignity for female participant initiative.
- The Chief Operating Officer (COO) was part of the Ugandan delegation that attended the BMZ's weltwärts conference in Kigali Rwanda. While at the conference, the COO took the opportunity of promoting Brass for Africa and our music programmes to the delegates, The Brass for Africa Rwanda Brass Band from our local partners The Root Foundation, performed at the closing ceremony of the conference.

Quarter 3:

Quarter three was characterised by intense Music and Life-Skills training, covering nearly 1,200 training sessions for thousands of children and young people. This quarter also saw Brass for Africa officially join the Humanitarian International NGOs (HINGO) Forum, a platform for co-ordinating humanitarian work and for accountability.

Other notable events in quarter three included;

- The AIM Firebird graduation happened in Kampala in July. This event had international participation with two Firebirds visiting Uganda from Colombia and Brazil. AIM Faculty members also attended the celebration.
- As part of the localisation efforts and capacity development of the participants, Brass for Africa embarked on an effort to facilitate the transition of eight brass bands in the Bidibidi refugee settlement to Community Based Organizations (CBO). Establishment of CBOs opens new opportunities for the groups to engage with other partners and expand their portfolio.
- Brass for Africa registered with the Personal Data Protection Office (PDPO) in Kampala in compliance with the regulatory requirements.
- 148 brass instruments plus accessories were received in August, again through the support from our UK supporters, Dawkes Music & KnowledgePoint.

- Brass for Africa conducted a teachers retreat where teachers were engaged to improve teaching technique, understand the mission and vision of the organisation and to reflect on their responsibilities. An update to the training curriculum was also made and adopted.
- The Rwanda Brass for Africa's bands performed at the National Celebrations of the Rwandan Liberation Day and the International Day of Cooperation in July.
- The Kampala based Brass for Africa Instrument Repair Officer visited Rwanda and gave masterclasses on instrument care and hygiene. He also carried out maintenance on the instruments.
- In August, the Director of Music Education conducted band assessments in Rwanda resulting in the promotion of two Bronze bands to Silver and the Silver band to Gold level.
- Brass for Africa activities in Liberia were greatly affected by the Presidential elections and campaigns of 2023. The organisation prioritises the safety of the children and that of their teachers, the decision was made to pause activities.



Quarter 4:

Quarter four is the time that the team consolidates achievements of the year, evaluates and records lessons learned, and plans for the following year.

In December, Brass for Africa held a supporter's event in London, to raise awareness and support for our Christmas Campaign. This campaign funds our Disability Inclusion focus area programmes. We were delighted to have ex-Brass for Africa Music & Life-Skills Teachers, now British Army Musicians, perform alongside visiting Brass for Africa Musicians from Uganda. This event also gave us the opportunity to announce and introduce our new Ambassador, the trumpet soloist Matilda Lloyd.



Other notable events in this quarter include

- The Trustees of the Charity met in December to review and approve the 2024 plans and budget and to review management performance for the same year.
- Expansion of the project in Rwanda that included a special component for at risk girls in the Batsinda community of Kigali, Rwanda.
- Normal programming resumed on the 23rd of October after the peaceful election and transition of the regime in Liberia.

Reducing Girls' Dropout from the age of 15

Over the years, our Monitoring & Evaluation (M&E) department observed that while the attraction for girls in the programmes was near equal to the boys at the onset of a project or recruitment, many girls dropped out of the programme when they reached the age of 15 or above. Some reasons for this were obvious; cultural norms where girls stay at home to do all the house chores while their male siblings are allowed to engage in other activities like sports, music, and other social engagements.

We sought to understand beyond the obvious reasons what the causal factors for this were. The 2023 Oxford University Intern was thus tasked with creating a study and using interviews and data analysis to establish the hidden causal factors. The study was titled "Triple A" and sought to establish how Attitude, Access and Ability affected their participation in the music programmes. The study was concluded, and the findings incorporated in onward programming.

The Triple A Survey

Overview

- 247 complete responses
- 102 female respondents
- 145 male respondents

Ability

Observation: Age and category are significant drivers of band duration
Recommendation: Focus efforts to advance female members into Silver and Gold categories.

Access and Attitude

Observation: Motivation is a great driver of band participation, travel time and mode less significant but still important.
Recommendations:

1. Develop inclusive incentives.
2. Reevaluate practice times.



GENDER EQUALITY

Girls and young women in the communities we work with still have to go against historical inequalities to make any achievements possible. Our programmes focus on activities that empower girls and deliberately create spaces for them to learn and collaborate equally with their male counterparts.

Training

In 2023, we stepped up the efforts for obtaining accreditation of our training by Uganda's Directorate of Industrial Training (DIT). By the end of the reporting period, our centres in Kampala and Yumbe districts had been assessed and passed as suitable for training and assessment by the DIT which would lead to our participants being able to attain the nationally recognised Uganda Vocational Qualification (UVQ).

Accreditation will be so valuable to the young musicians and professionals that we are producing. It means that instrumentalists, musicians, band trainers, audio producers, stage and sound operators can be assessed at Brass for Africa and issued a Uganda Ministry of Education recognized certificate under the Directorate of Industrial training as proficient in that particular occupation.

As part of the continuing effort in training, Brass for Africa took on a new education scholar for percussion, to be trained and later to join the teaching team. All teachers at Brass for Africa are alumni of our programme. In 2023, seven Brass for Africa Music and Life-Skills teachers applied for their ABRSM exams in either Performance or Theory.

The results in this reporting period were:

Performance exams:
Three awarded Grade 5, One awarded Grade 6 and Two awarded Grade 7.

Theory exam:
One awarded.

Other Support Initiatives

While Brass for Africa is not a re-granting entity, the charity responds to capacity development needs, welfare needs and crisis and emergency situations. Some areas where Brass for Africa has invested in capacity and responded to emergencies are listed below;

- **Mummy Foundation** – Brass for Africa continues to support the Mummy Foundation as they strive for sustainability and fundraising capacity. In 2023, Brass for Africa support included supporting their staff and freeing up some of their local resources to invest in their future. Mummy Foundation was able to invest in an expansion plan that seeks to increase the number of students they serve, increasing the revenue from the education activities they provide.
- **Global Network Evangelistic Association and Muwala Asobola Community Initiative** These two entities that both operate in the sprawling informal settlements of Namuwongo and Bwaise respectively provide a lifeline to some of the neediest families in Kampala. Extended support to these entities goes a long way in empowering them to address pertinent issues in their communities.
- **Critical Medical Support** – In addition to providing healthcare to all our employees in Uganda, Brass for Africa funded the lifesaving treatment of a staff member who was diagnosed with cancer.

Instruments and Instrument Repair

Brass for Africa continued to receive donated second-hand instruments during the reporting period in the UK. Currently these instruments will remain in storage until funding is secured to send them to Africa.

Brass for Africa instrument repair workshop continued to operate throughout the period maintaining and repairing the instrument stock in Uganda. We remain grateful to Dawkes Music in the UK who continue to be very supportive in this area of our operation.

Key Challenges

Increased Costs:

The global rise in cost of living impacted our costs of running the charity in 2023. Exponential rise in fuel prices particularly increased the cost of implementing projects. Brass for Africa operates an outreach model that requires trainers and project employees to be transported to the outreach sites. Vans drive an average of 2,000 kilometres weekly to reach the beneficiaries, many of whom live in remote locations.

To make the most out of the resources we have, the team in the field are constantly looking for and responding to needs in a systematic way ensuring that a single trip of the vehicle to a programme serves more people. Through smart scheduling, we often look for and find ways to increase our reach under the same allocated budget hence delivering better value for all the money donated. A case in point would be, where a programme is funded for girls under the Race for Equality campaign, many boys who are allies benefit from the programme. Additional schools along the route can be added to the schedule hence utilizing one persons allocation to serve 2 or 3 more children.

Fundraising:

Arts based organisations, like Brass for Africa, continued to see a squeeze on available and eligible grants in 2023. Several factors made it even more difficult to raise funds in this reporting period. These challenges have continued to make fundraising difficult, even at the time of reporting. The effects of the war between Ukraine and Russia continued to shift focus from the dire situations in Africa. The sectors of refugee response, disability rights advocacy and training, and the effects of HIV/AIDS have experienced reduced available funding. This lack of funding further exacerbated the situation in the geographic areas that Brass for Africa operates.

The significant reduction in funds available to overseas or international projects experienced in 2022 continued to be seen in 2023, with many trusts and foundations solely focusing on national or domestic issues. This in turn, resulted in a large increase in the number of charities competing for the limited international funds.

RISK MANAGEMENT

The Trustees and senior staff identify and review the major risks to which they believe the Charity is exposed to, particularly those related to programmes, finance, fundraising and child safeguarding, on an on-going basis; and work to ensure that appropriate controls are in place to provide reasonable assurance against fraud, negligence, carelessness and error. Risks are discussed at regular Trustee meetings and operationally with the Senior Management Team as risks are identified.

Brass for Africa also works closely with their partners in Africa, to deliver an appropriate risk-managed portfolio of activities.

There were no major incidences worth reporting for this reporting period, which is a testament that the prevention mechanisms in place are functional and effective.

GOING CONCERN

Through our activities reported for this period, Brass for Africa continues to be well respected by partner organisations and Government departments and we worked tirelessly with them to ensure that the charity maximises its positive impact on individuals and communities, in a safe and sustainable way.

Brass for Africa continues to pursue legal redress, as has been reported previously, with active cases in courts of law in Uganda against the perpetrators of the online defamation campaign within the reporting period. While the cases are an emotional and energy drain on the senior team involved, they do not impact our delivery of programmes.

Trustees note that since the legal action has been initiated the online defamation and trolling has stopped completely, allowing Brass for Africa to resume online fundraising and accountability activities.

During the reporting period a complaint was made to the UK Charity Commission against Brass for Africa making the same allegations as those made in the defamatory trolling pages. The Trustees note that these allegations are made in a word for word fashion using the exact same phrases as those made by the perpetrator of the illegal activities against the charity.

After an official investigation by The Charity Commission, the Commission reported the following to the Trustees:

I can confirm that the Commission is satisfied that Trustees have acted appropriately in taking the necessary steps to protect the Charity's reputation.

With this in mind, we do not consider that any further involvement is required by us; we are now closing our current assessment case into the Charity.

PLANS FOR 2024

- Continue to consolidate on existing operations and impact as measured against KPIs for the 2023-2028 strategy.
- Launch a new all-girls band that will bring together some of the best playing girls from our programmes in East Africa. As well as allowing girls to fulfil their musical potential, the band will act as a means of creating awareness of not only the challenges faced by girls and women, but of their huge ability, talent and potential if allowed to participate and flourish.
- March 2024, two Brass for Africa female musicians will perform at the IWD concerts hosted by the Africa Women's Orchestra in Kenya.
- Build and commission a bespoke instrument repair facility in Yumbe District to serve the increasing need under the refugee response project.
- International Women's Day/ Gender Equality fundraising and awareness campaign.
- Conclude the registration with the Uganda's Directorate of Industrial training to be an accredited training and assessment centre for band trainer, sound operator and audio producer certifications.
- Host a visit by international supporters in Kampala, similar to that held in previous years.
- Recruit new trustees to expand and increase the effectivity of the board.
- The COO to visit Liberia to assess the viability of expanding the project in Liberia.
- Progress a minimum of 10 bands through the band levels.
- Participate in the Oxford University Careers Internship selection and receive an intern into the Uganda operation to conduct a study on the correlation of music to academic achievement.
- Conduct a project or expansion feasibility evaluation for Kenya.
- Host the Winter key-supporters event in the UK.
- Transition to a new accounting system in the UK.
- Ship instruments in storage in the UK to Africa.

FINANCIAL REVIEW

In 2023, Brass for Africa's income totalled £922,706 (2022: £656,710) whilst expenditure amounted to £869,915 (2022: £746,430) resulting in a surplus for the period of £52,791 before transfers (2022: deficit £89,720). The Charity's funds at year-end were £307,379 (2022: £262,260) of which £185,754 (2022: £163,340) were for restricted purposes.

Expenditure, including on Charitable Activities in Africa, in this period were more than last year. Several factors contributed to the increased expenditure, these included, increased staff costs, increased transport costs, increased overhead costs, tour costs, legal costs and new programme costs.

UK core costs for development and administration, although significant, continue to be funded specifically for these purposes by a private donor and not through general fundraising.

A portion of the income and associated expenditure £29,844 (2022: £28,781) in this reporting period is in the form of Gifts in Kind for Donated Services of an Administration Manager.

Our income continues to derive from the generosity of individuals, corporates, trusts, fund raising events and campaigns and those raising funds for us through holding their own events. During this period our income from Donor Event and Sponsorship & Corporate Donations were down on last year, but increased income from Grants and Charitable Trust donations and donations from Individuals.

We continued to benefit from non-cash benefits from our partners and supporters in particular from donated used brass instruments and donated administrative services. Non-cash benefits have made a huge difference in allowing the Charity to carry out its charitable aims. Brass for Africa Trustees recognise that without this support it could not function so efficiently or achieve so much. These instruments have not previously been recognised in the accounts as fixed assets, but the significance of them is such that the trustees felt their inclusion was material and necessary. The 2022 figures have been re-stated to included the brass instrument at fair value, with the 2021 closing fund balances adjusted accordingly to bring them in up to date.

The Charity continues with minimal UK costs outside of that spent on raising funds. Fundraising costs for this period have increased, with more being spent on publicity and marketing from funding received for this purpose. Direct spending on charitable activities of £538,696 represents 62% of total expenditure (2022: £521,237 : 70%) of total expenditure. Whilst music training, education and performance costs continue to make up over 90% of our charitable expenditure. We continued to help support the basic needs of several of our projects through grants for feeding, welfare, crisis relief needs, as well as provide funding for instrument repair and supply of music equipment.

Although confident, the year ahead will continue to be challenging as we seek funds to sustain our activities.

Reserves Policy

The Trustees' reserve policy is to hold 3 months of funding for core music programmes and teacher funding, and at the year end held sufficient reserves in line with the policy.

We are confident that the charity continues to be a going concern, and consider that it would be prudent to further increase our unrestricted reserve level in the event that restricted funds currently funding these programmes need to be funded from unrestricted reserves in the future.

TRUSTEES RESPONSIBILITY STATEMENT

The Trustees, who are also directors of the charity are responsible for preparing the Trustees' Report and 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 of the charitable company for the year.

In preparing those 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees/Directors on 25 October 2024 and signed on its behalf by:

James Trott (Oct 25, 2024 16:17 GMT+1)

J Trott
Director and Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRASS FOR AFRICA

I report to the Trustees on my examination of the financial statements of Brass for Africa (the charitable company) for the year ended 31 December 2023, which are set out on pages 25 to 36.

Respective responsibilities of trustees and examiner

As the charity trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales (ICAEW), which is one of those listed bodies.

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

(i) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or

(ii) the financial statements do not accord with those records; or

(iii) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

(iv) the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Beet
Andrew Beet (Oct 25, 2024 17:12 GMT+1)

Andrew Beet FCA
Kirk Rice LLP
The Courtyard
High Street
Ascot
Berkshire
SL5 7HP

Dated: 25 October 2024

BRASS FOR AFRICA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds Restated 2022	Restricted funds Restated 2022	Total Restated 2022
Income from:		**£**	**£**	**£**	£	£	£
Donations and legacies	3	**299,088**	**568,090**	**867,178**	160,086	461,558	621,644
Other trading activities	4	**7,111**	**44,361**	**51,472**	9,176	25,776	34,952
Investments	5	**92**	**-**	**92**	-	-	-
Other income	6	**3,964**	**-**	**3,964**	114	-	114
Total income		**310,255**	**612,451**	**922,706**	169,376	487,334	656,710
Expenditure on:							
Costs of raising funds	7	**22,551**	**106,676**	**129,227**	75,841	23,636	99,477
Charitable activities	8	**285,800**	**455,408**	**741,208**	213,556	433,397	646,953
Total resources expended		**308,351**	**562,084**	**870,435**	289,397	457,033	746,430
Net incoming/(outgoing) resources before transfers		**1,904**	**50,367**	**52,271**	(120,021)	30,301	(89,720)
Transfers between funds		**25,555**	**(25,555)**	**-**	19,459	(19,459)	-
Foreign Currency Translation		**(5,274)**	**(2,398)**	**(7,672)**	2,705	913	3,618
Net income/(expenditure) for the year / net movement in funds		**22,185**	**22,414**	**44,599**	(97,857)	11,755	(86,102)
Fund balances at 1 January 2023		98,920	163,340	262,260	196,777	151,585	348,362
Fund balances at 31 December 2023		**121,105**	**185,754**	**306,859**	98,920	163,340	262,260

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

BRASS FOR AFRICA
BALANCE SHEET
AT AT 31 DECEMBER 2023

	Note	2023		Restated 2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	11		**55,711**		27,521
Current assets					
Debtors	12	**25,566**		72,162	
Cash at bank and in hand		**237,398**		196,739	
		262,964		268,901	
Creditors: Amounts falling due within one year	13	**11,816**		34,172	
Net current assets			**251,148**		234,729
Total assets less current liabilities			**306,859**		262,250
Funds					
Foreign Currency Translation reserve			**(7,672)**		3,618
Restricted funds			**185,754**		163,340
Unrestricted funds			**128,777**		95,292
Total funds			**306,859**		262,250

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023. No member of the charitable company has deposited a notice, pursuant to section 476, requiring and audit of those accounts.

The Trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

The financial statements were approved by the Board of Trustees on 25 October 2024.

Signed on behalf of the board of directors and trustees by:

James Trott (Oct 25, 2024 16:17 GMT+1)

.....

J Trott
Trustee

Company Number 8256267

BRASS FOR AFRICA
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023		2022	
	£	£	£	£
Cash flows from operating activities				
Net movement in funds for the year	**44,599**		(86,102)	
Depreciation	**19,300**		12,089	
Profit on disposal of fixed assets	**(3,964)**		114	
Foreign currency exchange realised (gains)/losses	**(1,137)**		3,105	
Other non-cash movements	**(5,755)**		13,585	
Gifts in kind - donated instruments	**(34,999)**		-	
Interest received	**(92)**		-	
Increase/(decrease) in foreign currency translation reserve	**7,672**		3,618	
(Increase)/decrease in debtors	**46,596**		(32,042)	
Increase/(decrease) in creditors	**(22,356)**		31,827	
Net cash provided by/(used in) operating activities		**49,865**		(53,806)
Cash flow from investing activities				
Bank interest	**92**		-	
Sale of tangible fixed assets	**3,964**		114	
Purchase of tangible fixed assets	**(13,263)**		(4,308)	
Net cash provided by/(used in) investing activities		**(9,206)**		(4,194)
Net increase/(decrease) in cash and cash equivalents		**40,659**		(58,000)
Cash and cash equivalents at 1 January 2023		**196,739**		254,739
Cash and cash equivalents at 31 December 2023		**237,398**		196,739
Cash and cash equivalents consists of:				
Cash at bank and in hand		**237,398**		196,739

1 Accounting Policies

Charity information

Brass For Africa is a company limited by guarantee incorporated in England and Wales. The registered office is 65a Oxford Road, Wokingham RG41 2YH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's memorandum and articles of association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), 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 issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity and company law. The charitable company is a Public Benefit Entity as defined by FRS102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have reviewed the going concern of the charity and consider that the charity has adequate resources to continue in operational existence for the foreseeable future.

1.3 Charitable Funds

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

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

Designated funds are allocated by the Trustees towards specific purposes, and can be changed at the discretion of the Trustees if the need for the fund changes.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Incoming resources

All income receivable is accounted for where there is entitlement, sufficient certainty of receipt and the amount can be measured reliably. In the case of unsolicited donations this is usually only when received. All other income is accounted for under the accruals concept. Income received for future periods is deferred, except for sponsorship for charity challenges.

1.5 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised under the following conditions: Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity and when their value can be ascertained with reasonable accuracy. Gifts in kind for use by the charity valued as material (over £500) are included in the SOFA as income when receivable. Corresponding amounts are included in expenditure. Gifts in kind for conversion to cash are accounted for when sold. Gifts in kind of Fixed Assets are accounted for on donation at a reasonable estimate of their value.

1 Accounting Policies (continued)

1.6 Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material (over £500). The value placed on these resources is the estimated cost to the charity of acquiring the service or facility received.

1.7 Volunteers

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.8 Resources expended

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

1.9 Tangible fixed assets

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

Tangible fixed assets with a value of over £1,000 are capitalised and are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Instruments	20% reducing balance
Fixtures & Fittings	20% reducing balance
Computer Equipment	25% on cost
Motor Vehicles	25% on cost
Container	10% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Exchange rate gains/(losses) are taken to the Foreign Currency Translation reserves in fund balances.

1.10 Cash and cash equivalents

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

1.11 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

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

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

Basic financial assets

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

1 Accounting Policies (continued)

1.11 Financial instruments (continued)

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

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

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

Derecognition of financial liabilities
Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

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

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

1.13 Retirement benefits
The charitable company operated a defined contribution scheme under auto-enrolment. Contributions payable are charged to the statement of financial activities in the year in which they are payable.

1.14 Creditors and provisions
Creditors and provisions are recognised where the charitable company 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 value.

1.15 Debtors
Debtors are recognised at the settlement amount due.

1.16 VAT

Value Added Tax is not reclaimable by the Charity and, as such, is included in the relevant costs in the SOFA.

2 Critical accounting estimates and judgements

In the application of the charitable company´s accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total Restated 2022 £
Individual donations	151,788	127,898	**279,686**	198,045
Donor events and sponsorship	1,197	63,586	**64,783**	67,927
Corporate donations	425	200	**625**	4,925
Grants and Charitable Trust Donations	80,836	376,406	**457,242**	309,337
Bequests and legacies	-	-	**-**	2,000
Gifts in Kind and Donated Services	64,842	-	**64,842**	39,410
Total donations & legacies	**299,088**	**568,090**	**867,178**	621,644
For the year ended 31 December 2022	*160,086*	*461,558*		*621,644*

Donated Services totalled £29,844 (2022: £28,781) and represents bookkeeping, accountancy services and administrative support services. Donated Gifts in Kind are musical instruments that are included in Fixed Assets for use by the Charity.

Gifts in Kind and Donated Services are matched with comparable expenditure over relevant areas of activity in the charity.

4 Other trading activities	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total Restated 2022 £
Event & challenge income	**6,850**	**44,361**	**51,211**	28,374
Trading income	**261**	**-**	**261**	6,578
Total other trading activities	**7,111**	**44,361**	**51,472**	34,952
For the year ended 31 December 2022	*9,176*	*25,776*		*34,952*

Trading income includes sales of BfA branded goods, donated musical instruments and sales of African craft goods purchased from BfA funded projects.

5 Investment income	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total Restated 2022 £
Bank interest	**92**	**-**	**92**	**-**
For the year ended 31 December 2022	-	-		-

6 Other income	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total Restated 2022 £
Sales of assets	**3,964**	**-**	**3,964**	**114**
For the year ended 31 December 2022	*114*	-		*114*

7 Cost of raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total Restated 2022 £
Third party donor administration	**7,461**	**-**	**7,461**	7,195
Event & challenge costs	**11,681**	**11,042**	**22,723**	30,982
Publicity & marketing	**399**	**94,020**	**94,419**	59,508
Other fundraising costs	**2,642**	**1,614**	**4,256**	1,465
Allocation of support costs	**368**	**-**	**368**	327
Total cost of raising funds	**22,551**	**106,676**	**129,227**	99,477
For the year ended 31 December 2022	*75,841*	*23,636*		*99,477*

8 Charitable Activities

The charity works in Uganda, Liberia and Rwanda. The majority of charitable expenditure was through supporting projects in Uganda.

	Unrestricted 2023 £	Restricted funds 2023 £	Total 2023 £	Total Restated 2022 £
Training, education and perfomance costs	**132,107**	**362,015**	**494,122**	475,274
Provision of brass instruments, equipment and instrument repair	**1,672**	**21,616**	**23,288**	9,939
Welfare and local organisational support	**3,060**	**18,226**	**21,286**	36,024
	136,839	**401,857**	**538,696**	521,237
Allocation of support costs (note 9)	**92,563**	**53,463**	**146,026**	82,829
Governance (note 10)	**56,398**	**88**	**56,486**	42,887
Total Charitable Activities	**285,800**	**455,408**	**741,208**	646,953
For the year ended 31 December 2022	*213,556*	*433,397*		*646,953*

9 Support costs

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total Restated 2022 £
Salaries	**61,977**	**38,912**	**100,889**	46,459
Office & IT costs	**12,829**	**5,581**	**18,410**	15,114
Bank charges	**509**	**502**	**1,011**	978
Rent	**10,350**	**5,814**	**16,164**	16,391
Utilities	**2,623**	**2,609**	**5,232**	2,676
Travel	**3,358**	**45**	**3,403**	672
Insurance	**1,285**	**-**	**1,285**	866
Total Support costs	**92,931**	**53,463**	**146,394**	83,156
For the year ended 31 December 2022	*62,402*	*20,754*		*83,156*

9 Support costs (continued)

All costs are allocated directly to the activity to which they relate whenever possible. Residual support costs are allocated as follows:

UK support costs	90% charitable activities	10% fundraising
Ugandan support costs	100% charitable activities	

Support costs allocation:	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total Restated 2022 £
Fundraising	**368**	**-**	**368**	327
Charitable activities	**92,563**	**53,463**	**146,026**	82,829
	92,931	**53,463**	**146,394**	83,156
For the year ended 31 December 2022	*62,402*	*20,754*		*83,156*

10 Governance costs

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Accountancy, Audit & Independent Examination	**7,395**	**-**	**7,395**	6,812
Legal fees	**17,875**	**68**	**17,943**	13,383
Other professional fees	**8,745**	**20**	**8,765**	1,106
3rd party administration	**22,383**	**-**	**22,383**	21,586
Total Governance costs	**56,398**	**88**	**56,486**	42,887
For the year ended 31 December 2022	*42,887*	*-*		*42,887*

Accountancy, Audit & Independent Examination includes UK Independent Examination costs of £2,520 (2022: £4,200) and Ugandan Audit costs of £800 (2022: £771)

11 Fixed Assets

	Musical Instruments £	Fixtures & Fittings £	Computer Equipment £	Motor Vehicles £	Container £	Total £
Cost						
At 1 January 2023	91,577	17,158	10,485	11,245	-	130,465
Additions	34,999	990	1,475	6,229	4,568	48,261
Disposals	-	-	-	(11,245)	-	(11,245)
Exchange gain/loss	(6,252)	(896)	(716)	-	-	(7,864)
At 31 December 2023	**120,324**	**17,252**	**11,244**	**6,229**	**4,568**	**159,617**
Depreciation						
At 1 January 2023	72,071	13,626	6,002	11,245	-	102,944
Charge for the period	12,652	1,499	2,056	1,557	457	18,221
Eliminated on disposal	-	-	-	(11,245)	-	(11,245)
Exchange gain/loss	(4,921)	(683)	(410)	-	-	(6,014)
At 31 December 2023	**79,802**	**14,442**	**7,648**	**1,557**	**457**	**103,906**
Net book value						
At 1 January 2023	19,506	3,532	4,483	-	-	27,521
At 31 December 2023	**40,522**	**2,810**	**3,596**	**4,672**	**4,111**	**55,711**

12 Debtors: Amounts falling due within one year

	2023	Restated 2022
	£	£
Prepayments	**8,584**	57,473
Other debtors	**16,982**	14,689
	25,566	72,162

13 Creditors: Amounts falling due within one year

	2023	Restated 2022
	£	£
Trade creditors	**-**	992
Accrued expenses	**7,142**	11,789
Social Security & other taxes	**52**	3,996
Other creditors	**4,622**	17,395
	11,816	34,172

14 Fund Analysis

	Balance at 1.1.2023 Restated	Income	Expenditure	Transfers between funds	Unrealised exchange (gains)/losses	Balance at 31.12.23
Restricted funds	**£**	**£**	**£**	**£**	**£**	**£**
Instrument Workshop	18,992	7,500	19,983	(4,500)	-	2,009
Welfare Support	4,928	15,000	12,226	-	-	7,702
Educational Support *	1,624	2,561	4,587	-	-	(402)
Music Delivery	81,784	220,832	166,791	(23,980)	-	111,845
Fellowship *	705	33,750	45,211	-	-	(10,756)
Development	39,965	110,000	103,434	(7,786)	-	38,745
Music Connect	14,057	222,808	208,583	10,711	(2,383)	36,610
Corsu	1,285	-	1,269	-	(15)	1
	163,340	612,451	562,084	(25,555)	(2,398)	185,754
Unrestricted	98,920	310,255	308,351	25,555	(5,274)	121,105
Total funds	262,260	922,706	870,435	-	(7,672)	306,859

* Funds were received in early January 2024 that offset the expenditure in 2023.

15 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds
Fund balances at 31 December 2023 are represented by:	£	£	£
Tangible assets	**55,711**		**55,711**
Current assets/(liabilities)	**65,394**	**185,754**	**251,148**
	121,105	**185,754**	**306,859**

Prior Year	*Unrestricted Funds*	*Restricted Funds*	*Total Funds*
Fund balances at 31 December 2022 are represented by:	*£*	*£*	*£*
Tangible assets	*27,521*	*-*	*27,521*
Current assets/(liabilities)	*71,389*	*163,340*	*234,729*
	98,910	*163,340*	*262,250*

16 Transactions with Trustees

Trustee J Trott continues to devote his time and efforts leading the Charity as Executive Director/CEO on a voluntary and unpaid basis. No trustees received any remuneration in their role as Trustee during 2023 or 2022.

Due to ongoing legal action as mentioned in the Trustees Annual Report, the names of Trustees and any related parties have been withheld from this note, and are shown in aggregate, with the number of trustees and the area of expenditure.

Income	**2023**		2022	
	No. of Trustees	£	*No. of Trustees*	£
Donations	4	**6,159**	4	6,805
Trustee family foundation	1	**110,000**	1	70,000
Services in kind	1	**29,844**	1	28,781

Expenditure	**2023**		2022	
	No. of Trustees	£	*No. of Trustees*	£
Travel and subsistence	1	**2,294**	1	2,123

17 Related party transactions

The charity paid expenses to a relative of one trustee during their year, as part of the relatives service to the charity as a volunteer. These were paid on the same basis as other volunteers.

The charity also has an approved contract for services in place with a relative of one trustee to provide design services to the charity.

	2023		2022	
Expenditure	***No. of Trustees***	£	*No. of Trustees*	£
Travel and subsistence	1	**895**	1	859
Design services	1	**3,053**	1	2,160

18 Staff costs

The financial statements include employment costs (including those received as gifts in kind) as follows:

UK Employment	**2023**	Restated 2022
	£	£
Salaries and wages	**123,189**	110,459
Social security costs	**12,522**	11,211
Pension costs	**3,025**	2,530
	138,736	124,200

Uganda Employment	**2023**	Restated 2022
	£	£
Salaries and wages	**178,578**	132,246
Social security costs	**17,857**	13,225
	196,435	145,471

No employees received employee benefits in excess of £60,000 in 2023 or 2022.

UK average monthly numbers of staff	**2023**	Restated 2022
	No.	No.
Training & education	**1**	1
Fundraising	**2**	2
Administrative	**1**	1
	4	4

All UK staff costs are either provided as gift in kind donations or funded directly from restricted donations for that specific position.

Ugandan average monthly numbers of staff	**2023**	Restated 2022
	No.	No.
Training & education	**47**	39
Administrative	**2**	2
	49	41

19 Notes on restated comparative figures

The comparative figures have been restated to reflect adjustments arising from a more comprehensive review of the charity's financial activities. These adjustments ensure that the financial statements provide a more accurate reflection of the charity's financial position and performance in line with applicable accounting standards.

In addition, donated musical instruments, which were previously omitted from recognition, have now been included in the financial statements.

BRASS FOR AFRICA

England & Wales - Charity number 1149863

Accounts

Brass for Africa







(A company limited by guarantee having no share capital)

Report and Financial Statements

for the period January 1st - 31st December 2022

Charity Number: 1149863

Company Number: 8256267

Brass for Africa

Charity Reg No. 1149863
Company Reg No. 8256267

REPORT AND FINANCIAL STATEMENT

Contents:

	Page
Mission, Vision and What We Do	2 - 3
Reference and Administrative Details	4
Structure, Governance and Management	5
Public Benefit	6
Partnership	6
Volunteers and Visits	7
Internships	7
The Alison Balsom Fellowship	7
Impact and Overview	8 - 15
Plans for 2023	16
Financial Review	17 - 18
Responsibilities of the Trustees	19
Independent Examiner's Report	20
Statement of Financial Activity	21
Balance Sheet	22
Notes to the Accounts	23 - 26

REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31ST DECEMBER 2022

MISSION AND VISION

Brass for Africa's **mission** is to empower thousands of marginalised children and young people in Africa to significantly and positively transform their lives. Combining rigour and creativity, we will be a world leader in driving social impact and social justice through music.

And our **vision** is that all young people and their communities have the opportunity to fulfil their potential and thrive.

WHAT WE DO

Brass for Africa (BfA) is creating brighter futures through music. BfA delivers music education integrated with life-skills training and reached over 3,800 disadvantaged children and young people in Uganda, Liberia and Rwanda, during this reporting period. Working with community-based organisations, Brass for Africa's team of local teachers provides music education, life-skills training and performance opportunities to young people from difficult backgrounds.

Brass for Africa uses a successful, individual-focused model which includes the following strands of activity:

- Music education: this includes twice weekly brass band training sessions and regular performance opportunities;

- Life-skills: a bespoke life-skills programme that is integrated into the music sessions to bolster and support the attributes brought through music;

- Teacher training: a number of ex-participants receive training to work as music and life-skills teachers for Brass for Africa;

- Provision of instruments, equipment and instrument repair;

Our programmes provide a safe space and creative outlet for at risk youth, including those in trouble with the law, those living on the streets or in informal settlement areas, children and young people with disabilities, and those in children's homes. Brass for Africa aims to create a sense of community for vulnerable children and young people to gather, learn, and grow. This inclusive community allows Brass for Africa to tackle sensitive and stigmatised topics, such as HIV, and run parallel activities that empower participants to serve as leaders in their communities.

Strategic Goals

In 2019 Brass for Africa set out a strategy taking the charity through to 2023. During this reporting period the senior management team and trustees revised and agreed a new five-year strategy taking the organisation forward to 2028. The strategy defines the five strategic focus areas set out below, with associated Key Performance Indicators to track progress and impact.

1 - Gender Equality:

Girls and young women in the communities we work with still have to go against historical inequalities to make any achievement possible. Our programmes focus on activities that empower girls and deliberately create spaces for them to learn and collaborate equally with their male counterparts.

2 - Disability Inclusion:

Growing up as a disabled child in a society that is not sensitive to their challenges can be extremely limiting, frustrating and isolating. We use music to ensure that children and young people living with a disability get an equal opportunity to showcase their potential and thrive.

3 - Communities Empowered to Address Issues:

Both natural and man-made issues affect people living in informal settlements in Africa. We work in partnership with different communities to bring about positive change. We enable and empower communities to tackle their issues by creating and nurturing game-changers and enhancing resilience.

4 - Workforce Preparedness:

Through our integrated Music and Life- Skills training, performance opportunities and career support, we are committed to preparing the young people we work with to be able to take on the next challenge in their lives.

5 - Fulfil Musical Potential:

Everyone should have the opportunity to fulfil their potential. We create inspiring and engaging learning environments and performance opportunities for all students and teachers in our programmes. Whether to nourish the soul or lead to meaningful employment, we strive to develop talents to the fullest.

REFERENCE AND ADMINISTRATIVE DETAILS

Directors and Trustees:	J Trott MBE (Executive Director/CEO) C Delmar R Dow (Chair) S Drummond P Torrington J Todd (Appointed September 2023) W Mills (Appointed September 2023) A Otiko (Appointed September 2023)
Registered Office:	65a Oxford Road Wokingham Berkshire RG41 2YH
Registered Number:	8256267
Charity Number:	1149863
Patrons:	A Balsom OBE G Barker MBE
Bankers:	Metro Bank One Southampton Row London
Independent Examiner:	Andrew Beet FCA Rice Associates Limited Market Chambers 3-4 Market Place Wokingham RG40 1AL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Brass for Africa has charitable status and is also a company limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on the 17th October 2012.

Brass for Africa is governed by its Memorandum and Articles of Association.

Objects of the Charity:

The Charity's objects are to relieve sickness, to promote and protect good health and advance education for the benefit of the public, in particular but not exclusively in the subject of music by supporting projects and work at The Good Shepherd Home and the Bethlehem Orphanage in Kampala and elsewhere as the Trustees in their absolute discretion think fit, with a view to supporting their development in achieving their full physical, mental and spiritual capacities to enable them to participate in society as responsible citizens.

Project location:

Brass for Africa has initiated and continues to support several projects in and around Kampala, Mpigi, Kalangala, Yumbe and Bidi Bidi in Uganda, several projects in Monrovia, Liberia and in Kigali, Rwanda.

Trustees:

All of the Directors of the Company are also Trustees of the Charity.

Selection Criteria for Trustees

1. Trustees must be committed to the aims and objectives of Brass for Africa.
2. Trustees should be prepared to give their time regularly and willingly for the running of the Charity.
3. Trustees will have experience and skills necessary to forward the Charity's development.

PUBLIC BENEFIT

For the individual, mainly but not exclusively children and youths: music education is an excellent personal development tool promoting self-esteem, self-confidence, self-belief and the ability to express oneself artistically. Dependent on ability, the individual may use the skill and ability to play music as a means to provide for oneself in adulthood. The opportunity to be employed by Brass for Africa as a teacher is providing aspiration and direction to many young people engaged in our programmes.

For the community: the benefits to the community are substantial. Besides the obvious benefit of having the pleasure of listening to music within the community, community music helps to build social skills, improves interpersonal relationships, increases self-esteem, increases peer support and supports other social goals within the community. A brass band, in our case, can provide a sense of identity to a struggling community and can also provide the means of support and promotion and awareness of the community's difficulties. Brass for Africa's objects of employing the skills of one disadvantaged community to benefit another disadvantaged community provides a benefit to both communities financially and developmentally.

PARTNERSHIPS

During the reporting period, Brass for Africa has continued to strengthen its services and partnerships. The Charity strives to create partnerships based on equality, respect, integrity, transparency, accountability and the sharing of best practice. Brass for Africa aims to enhance the capacity of their partners, empowering them, collaborating and learning with them to build a sustainable future for the children and the communities together they serve.

Operating and implementing partnerships in the areas of operation, namely Uganda, Liberia and Rwanda are key to Brass for Africa delivering high impact and meaningful interventions to our beneficiaries.

Refugee Response:

Of particular note, is the partnership which launched in October 2021, with German non-profit organisation "Music Connects". As implementing partner of the "LAB UGANDA" project we work with Music Connects, UNHCR and the Office of the Prime Minister delivering LAB UGANDA, a specially converted truck that operates as a mobile recording studio, performance stage and teaching suite. Alongside this we deliver a community brass music education programme in Yumbe and in the Bidibidi refugee settlement, one of the largest in the world, located in Northern Uganda predominantly hosting refugees from the civil war in South Sudan.

Trustees are delighted to have had this partnership renewed in October 2022 for a further two years through to October 2024.

Brass for Africa is proud to be an official partner in Uganda's Refugee Response.

VOLUNTEERS AND VISITS

Brass for Africa is extremely grateful to the skilled and motivated volunteers that have been involved with the Charity's projects over the years. The skills, knowledge, experience and enthusiasm that teachers, composers, conductors and technicians have shared with the Brass for Africa projects is invaluable. The contribution of these volunteers has been hugely beneficial to successfully achieving the objectives and aims of the Charity.

INTERNSHIPS

Brass for Africa was delighted to offer international and local internships during the reporting period.

Following on from the formation of a partnership between Brass for Africa, Brass Bands England and The Royal Northern College of Music (RNCM) to offer a Brass Music Teaching Internship for a recent graduate from RNCM, we received a Brass Intern at our training centre in Kampala in March 2022.

The Brass Intern assisted with individual lessons, in particular the preparation of our teachers for their practical ABRSM exams. Other duties included assisting the Director of Music Education and visiting outreach programmes to work with the young musicians there.

We hosted two Ugandan interns from Kampala's Makere University, one German intern from our partners Kolping Youth Services and one intern from Oxford University in the UK.

The Trustees and whole team were delighted to be awarded Oxford University Career Services' **"Gold Standard Internship Award"** for 2022.

THE ALISON BALSOM FELLOWSHIP

During this reporting period, Brass for Africa's Patron Alison Balsom OBE, renewed support for The Alison Balsom Fellowship position.

The Fellowship continues to partially support the Director of Music Education

Lizzie Burrowes continues in this position and our Trustees and beneficiaries continue to see the huge benefit of having a dedicated, professional and talented music educator based full time in Kampala training, mentoring and supporting our local teaching team.

Increased musical attainment, improved organisational structure and professionalism has ultimately resulted in a greater impact to our beneficiaries and staff.

IMPACT AND OVERVIEW

Participants Statistics

We reached **3882** disadvantaged children and young people across Uganda, Rwanda and Liberia. **39%** Female and **61%** Male.

Statistics by Location

61.4% participants in Uganda
26.0% participants in BidiBidi Refugee settlement
8.1% participants in Liberia
4.5% in Rwanda.

Outreach Classification Active Participants (1970)

710 participants in the community empowerment programme
512 in the refugee programme
493 in the school-based programme
176 in the Inclusion programme
54 in the juvenile rehabilitation programme
25 in the BfA teacher band.

Sessions

We delivered **4078** sessions in band music, lab music, therapy and learning, and healthcare clubs.

Events

133 Events captured in the year 2022

Focus Area	No. of Events
Gender Equality	7
Community Empowerment	88
Disability Inclusion	13
Workforce Readiness	25
Total	133

Overview by monthly highlights

January 2022:

With the restrictions associated with the COVID pandemic completely lifted the year started in the first week of January with a week of all staff training and preparation at our training centre in Kampala. Teachers were then deployed to our distant outreach programmes in Kalangala, Yumbe and the Bidibidi refugee settlement.

We were excited to launch a new initiative: The All-Star Band, formed from the highest talent from across all of our programmes, the All-Star Band meet once a month to spend a weekend at the Brass for Africa Centre in Kampala to play together, learn new music, and ultimately train as a high-level group with the intention of representing and inspiring our beneficiaries at various events.

February 2022:

Our programme at "Special Children, Special People" (SCSP) resumed this month, after being closed for several additional months due to COVID-19 restrictions in Uganda. In-person interaction is especially important for this programme, as we are working with children who live with Neuro-Developmental challenges.

March 2022:

In March, International Women's Day is celebrated and tying in with our strategic goal of Gender Equality, it is a big event in the Brass for Africa fundraising calendar. March 2022, saw over 100 fundraisers, participate in our Gender Equality Campaign – #BreakTheBias. This year it was sponsored by Acai Life. We raised an amazing total of £66k, enabling BfA to transform the lives of 188 girls and young women across sub-Saharan Africa, who through this funding, receive twice weekly music and life-skills education for entire year.

April 2022:

Andrea Berbegal, our Director of Development, and Nabakooza Sumayya, one of our Music and Life-Skills teachers from Uganda, were invited to the first-ever Forbes 30 Under 30 Africa Summit. Andrea and Sumayya gave a presentation to the summit about the transformational work that Brass for Africa carries out in sub-Saharan Africa in front of an audience of over 500 world leaders, politicians and entrepreneurs.

The Autism in Focus Day on the 2nd April was a huge success with over 1000 people attending the event in Kampala. The event aimed to raise awareness and promote acceptance and understanding of people with autism. Participants from our outreaches at The Dorna Centre, Teens and Tots and Special Children Special People showcased their talents and musical achievements in front of the audience. This event was particularly important as we strive to achieve our strategic goal of Disability Inclusion.

May 2022:

Brass for Africa launches a partnership with AIM - Academy For Impact Through Music – a global innovation program initiated by The Hilti Foundation seeking to "enrich the global field of music for social action by combining expert knowledge to increase quality, opportunity and social impact that empowers children and young people." Four Brass for Africa Music and Life-Skills teachers and 2 students from Uganda were selected to take part in the "Firebird Residency" in Lisbon, Portugal (August 2022), alongside talented young musicians from across the globe.

June 2022:
Brass for Africa hosts a community event to celebrate – and advocate for – The Day Of The African Child 2022, with this year's global theme focusing on "eliminating harmful practices affecting children: progress on policy and practice." Much of this activity was held in the Bidibidi Refugee Settlement.

July 2022:
A trip of a lifetime! 12,000 miles, 20 performances, 12 musicians, 3 countries – Brass for Africa tours an ensemble of 12 brilliant and vibrant brass and percussion musicians from Uganda across The Netherlands, Switzerland and Germany. From performing at the World Music Contest in the Netherlands, to the renowned Verbier Music Festival in Switzerland, and the brand-new Gasteig Hall X in Munich, the Brass for Africa touring band wowed the crowds with their colourful programme!

August 2022:
In order to support our aim of fulfilling musical potential and as a means of professional development, we prepare and facilitate our Music and Life-Skills teachers to take internationally recognised Associated Board of the Royal Schools of Music (ABRSM) performance exams. This reporting period the exams and their preparation were funded with a grant from ABRSM.

TOPOWA! Never Give Up, the multi award-winning documentary about Brass for Africa by PHIX Films, is officially released on WaterBear Network streaming platform. The film can now be watched for free from anywhere in the world.

September 2022:
Brass for Africa announces a Spanish Tour, in April 2023! Six Brass for Africa musicians from Uganda will tour across Spain to premier "KISOBOKA" (Everything Is Possible) – a specially-commissioned Concerto Grosso for Brass for Africa & Orchestra, composed by Guy Barker MBE and Alan Fernie. The piece will premier in Valladolid with the Orquesta Sinfónica de Castilla y León conducted by Thierry Fischer. Then in Murcia with the Orquesta Sinfónica de la Region De Murcia conducted by Yaron Traub. And finally in Bilbao with the Orquesta Sinfónica de Bilbao conducted by Erik Nielsen.

October 2022:
Brass for Africa hosted ten of our key supporters from Europe in Uganda. The visitors had a wonderful nine-day tour and interaction with our outreaches and left with a deeper understanding of the work that we do and the impact that we make. The British High Commissioner to Uganda, Kate Airey OBE hosted the visitors at her official residence for dinner one evening signifying the importance of their visit and also the strength of the partnership Brass for Africa has with the High Commission.

As covered in the "Partnership" section, our LAB UGANDA and Community Music Project secured funding and extension for more two years. The project by October 2022, had reached out to 63,189 people from both the host and refugee communities, employed 27 people, the majority of which are refugees, and introduced 966 in the Music and Life-Skills classes.

By Royal Appointment! On October 27, 2022, the Brass for Africa Teacher Band, directed by Lizzie Burrowes our Director of Music Education, performed for the Her Royal Highness, The Princess Royal, Princess Anne and her Husband Admiral Sir Timothy Laurence at a special reception held by the British High Commissioner to Uganda in celebration of the UK and Uganda's 60 years partnership. HRH spoke to all members of the band and commended them on an excellent performance.

November 2022:

At the end of year one of implementation, two of the brass bands from Yumbe and the Bidibidi refugee settlement were ready for their first musical assessment. Our Director of Music Education travelled from Kampala to conduct the assessments and award certificates.

By November 2022, we had reached out to 409 children at CoRSU Hospital through the Music for Healing Intervention launched in January 2022. This hospital carries out life altering surgery and rehabilitation for children and trustees are delighted to be able to offer this intervention in collaboration with CoRSU as we strive for disability inclusion.

The team in Kalangala Ssese Islands, joined by our Country Director Mr. Agassi Andrew, held a stakeholder's meeting with government and non-government actors sharing the impact of our Music and Health Care Ambassadors project in the District.

Creating Youth Health Ambassadors and tackling the impact of HIV on the island, which has the highest national prevalence, is a very strong example of how we deliver on our community empowerment goal.

December 2022:

At the end of the first year of our "All-Star Band" programme, the group completed this year's training with a popular, vibrant and inspiring tour of all outreaches in and around Kampala.

We launched the Christmas Appeal to commemorate the International Day of Disabled Persons with the aim to transform the future of 40 children and young people with disabilities in Uganda. This was a month-long campaign to raise funds for our inclusive music interaction classes.

Key Challenges

Increased Costs:
The global cost of living crisis has impacted our costs again this year.

Fundraising:
Several causal factors have made it even more difficult to raise funds in this reporting period. These challenges will also be evident into the next reporting period.

The continuing impact of the war between Ukraine and Russia has not only driven inflation and cost of living up, resulting in difficulty in growing and retaining monthly donors. It has also focused and re-directed "giving" towards this cause.

The Trustees and our development team have also noticed a significant reduction in funds available to overseas or international projects, with many trusts and foundations solely focusing on national or domestic issues. This in turn has resulted in a large increase in the number of charities competing for the limited international funds.

Arts based organisations have also seen a squeeze on available and eligible grants.

Unrestricted funding, we rely on unrestricted giving to cover core costs.

Training:

Brass for Africa continued its successful programme of developing our Music and Life-Skills teachers. In this period, we took on a local music intern to work alongside our teachers.

In this reporting period seven Brass for Africa Music and Life-Skills teachers successfully passed their ABRSM performance exams and nine passed their grade 5 ABRSM theory exams.

Life-Skills Training:

Brass for Africa's bespoke integrated Music and Life-Skills programme continues to be delivered to all of our participants in order to equip young people with life-skills to understand who they are, appreciate where they are going and understand what challenges they may face along the way.

The programme aims to assist children and young people to adopt positive and adaptive behaviour, develop confidence, encourage school attendance, awareness of rights and gender-based discrimination and provide peer support groups. It also aims to provide information and guidance on critical issues affecting them. The local content created programme aims to nurture and train in the eight key attributes as identified by BfA as beneficial for the development of young people on our programmes. The eight key attributes making up our life-skills curriculum are: Self Confidence, Leadership, Teamwork, Concentration, Problem Solving, Communication, Grit and Perseverance and Resilience.

Co-creation of the Life-Skills curriculum continued throughout 2022, predominantly at the monthly all-staff training days facilitated by our Life-Skills officer. We also had a very capable intern from Oxford University with us during the summer who was tasked with reviewing the Life-Skills offer. Her work was invaluable and many of her suggestions and research is being used to enhance the offer and impact.

Many participants continue to cite these life-skills, such as resilience and communication, as extremely useful when dealing with challenging conditions.

Instruments and Instrument Repair:

Brass for Africa continued to receive a number of donated second-hand instruments during the reporting period. Although it was planned to ship these instruments in late 2022, due to administrative issues with the authorities in Uganda, we were unable to ship these much-needed instruments to Africa during this period. The shipment was delayed until January 2023.

The Trustees are delighted to report that the shipment of these instruments was funded with a specific grant from "The Promenaders Musical Charities" who collect donations from the audiences at the BBC Proms concert performances in London at The Royal Albert Hall.

Brass for Africa instrument repair workshop continued to operate throughout the period maintaining and repairing the instrument stock in Uganda. We remain grateful to Dawkes Music in the UK who continue to be very supportive in this area of our operation.

Welfare and Local Organisation Support:

Without the basics in life, many of the young people participating in our music programmes would not be able to thrive and prosper.

Brass for Africa continued its support of The Mummy Foundation during the period, not only financially but also with Brass for Africa Uganda senior office staff continuing to assist the Mummy Foundation management team with development and training.

The Mummy Foundation originated as a safe place for the young girls living in the Katwe slum to go to during the day if they were not in education. Brass for Africa has long supported the Katwe community and in 2014 funded the building of a new Mummy Foundation facility. This facility is a registered NGO and kindergarten, predominantly for girls, and it remains a hub of the community. Brass for Africa continued delivery of music programmes of singing and cultural dance to the young girls attending the Foundation, Brass for Africa also continued with the brass music education to the girls attending along with other children from the surrounding Katwe community.

Brass for Africa continues to provide funding for the music department at the Tender Talents Magnet School, which has 350 students from poor and underprivileged backgrounds. All students benefit from Brass for Africa funded music education.

A small amount of funding was provided to support staff and administrative activities at one of our long-standing partners the "GLONEVA" organisation based in the Namuwongo Informal Settlement. This funding was essential to ensure the partnership continued and the young people on the programmes were able to access Brass for Africa's services.

Two of our beneficiaries continued with their partially funded scholarships to study a certificate in music from the African Institute of Music (AIM). Brass for Africa continued to fund the balance to enable them to attend this course.

The Charity continues to provide ongoing comprehensive health care insurance to all of our teachers and staff in Uganda. The ability to receive timely and reputable healthcare is hugely important and reassuring for our staff.

Risk Management:

The Trustees and senior staff identify and review the major risks to which they believe the Charity is exposed to, particularly those related to programmes, finance, fundraising and child safeguarding, on an on-going basis; and work to ensure that appropriate controls are in place to provide reasonable assurance against fraud, negligence, carelessness and error. Risks are discussed at regular Trustee meetings and operationally with the Senior Management Team as risks are identified.

Brass for Africa also works closely with their partners in Africa, to deliver an appropriate risk-managed portfolio of activities.

Going Concern:

Through our activities reported for this period, Brass for Africa continues to be well respected by partner organisations and Government departments and we worked tirelessly with them to ensure that the charity maximises its positive impact on individuals and communities, in a safe and sustainable way.

As reported in last year's annual report Brass for Africa has been subjected to malicious, defamatory and damaging trolling and messaging for a number of years. This trolling is enacted through Facebook pages and Facebook messenger with the perpetrator hiding behind fake accounts using assumed African names and stolen profile pictures.

These attacks have not only been on Brass for Africa but also on those who support our work, our partners and our beneficiaries.

Due to the potential and real damage to the good name and reputation of Brass for Africa and the negative effect this has on the Charity's ability to carry out its aims and objectives, the Trustees engaged legal representation in Uganda during the reporting period to represent the organisation in a defamation case against the suspected perpetrator. Specific funding was received and restricted to support these legal costs.

The legal system is moving slowly, and the case is ongoing in Uganda. The trustees find it interesting that since this legal action was enacted trolling activities have ceased.

PLANS FOR 2023

- Continue to consolidate on existing operations and impact as measured against KPIs for the 2023-2028 strategy.
- April 2023, tour a bespoke composition "Kisoboka, everything is possible" a concerto grosso for six Brass for Africa musicians and full symphony orchestra across Spain.
- Build and commission a bespoke instrument repair facility at our Centre in Kampala to service and repair the increased number of instruments in circulation on our programmes.
- International Women's Day/ Gender Equality fundraising and awareness campaign.
- Include mental well-being element for the communities served by the LAB UGANDA and community music programme in Bidibidi refugee settlement.
- Host visit by international supporters in Kampala, similar to that held in 2022.
- Recruit new trustees to expand and increase the effectivity of the board.

FINANCIAL REVIEW

In 2022, Brass for Africa's income totalled £503,036, whilst expenditure amounted to £560,824 resulting in a deficit for the period of £57,787. The Charity's funds at year-end were £242,453 of which £168,399 were for restricted purposes.

The trustees note that the Charity reported a surplus of £252,473 for 2020, mainly due to a large donation in December 2020 to specifically support development costs for a two-year period, this is still relevant in this year's reporting of the 2022 deficit.

A donation of £146,061 was received in 2020 with the intention that this would cover expenditure for development over 2021, 2022 as demonstrated in the table below.

Grant received 2020	£146,061
Utilised 2021	£77,391
Utilised 2022	£68,670

Although there were no conditions attached to the donation that would have allowed it to be deferred for accounting purposes, had this been the case, the accounts for 2020 would have shown a smaller surplus and the 2021 and 2022 accounts a smaller deficit or small surplus.

Expenditure including on Charitable Activities in Africa in this period was more than last year. Several factors contributed to the increased expenditure, these included the continued re-opening of programmes after the lifting of COVID-19 restrictions, increased staff costs, increased transport costs, increased overhead costs, tour costs, legal costs and new programme costs.

UK core costs for development and administration, although significant, continue to be funded specifically for these purposes by a private donor and not through general fundraising.

A portion of the income and associated expenditure (£28,781) in this reporting period is in the form of Gifts in Kind for Donated Services of an Administration Manager.

Our income continues to derive from the generosity of individuals, corporates, trusts, fund raising events and campaigns and those raising funds for us through holding their own events. During this period our income from all sources was more than the previous reporting period except for Donor Event and Sponsorship & Corporate Donations which were down on last year.

Individual Donations totalled £191,445 and Donor Events and Sponsorship in 2022 accounted for £67,927 of income.

Grants and Charitable Trust income was up on the previous period totalling £173,006 in 2022 (£146,631 restricted). There was a fall in Corporate Donations which totalled £4,925. Bequests and Legacies were up in 2022 totalling £2,000.

We continued to benefit from non-cash benefits from our partners and supporters in particular from donated used brass instruments and donated administrative services. Non-cash benefits have made a huge difference in allowing the Charity to carry out its charitable aims. Brass for Africa Trustees recognise that without this support it could not function so efficiently or achieve so much. A careful watch is kept on this hidden income so as to be fully aware of its impact in the event of withdrawal.

The Charity continues with minimal UK costs outside of that spent on raising funds. Fundraising costs for this period have decreased slightly to £53,269, however the spend on charitable activities at £463,357 represents 83% of total expenditure. Whilst music training, education and performance costs continue to make up over 90% of our charitable expenditure. We continued to help support the basic needs of several of our projects through grants for feeding, welfare, crisis relief needs, as well as provide funding for instrument repair and supply of music equipment.

Although confident, the year ahead will continue to be challenging as we seek funds to sustain our activities.

The Trustees' reserve policy is to hold 3 months of funding for core music programmes and teacher funding.

RESPONSIBILITIES OF THE TRUSTEES

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

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

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

This report was approved by the Board of Trustees on 19th September 2023

Signed on behalf of the Board of Trustees

.....
J Trott
Director and Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRASS FOR AFRICA

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022 which are set out on pages 21 to 26.

Responsibilities and basis of report
As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's report
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Andrew Beet FCA

Date. 19 September 2023

Rice Associates Limited
Market Chambers
3-4 Market Place
Wokingham
RG40 1AL

Brass for Africa

Charity Reg No. 1149863
Company Reg No. 8256267

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 DECEMBER 2022

(incorporating an income and expenditure account)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:	2				
Donations and legacies		139,344	328,740	**468,084**	365,469
Other trading activities		9,176	25,776	**34,952**	1,226
Investments		-	-	-	7
Total income		148,520	354,516	**503,036**	366,702
Expenditure on:	3,4				
Costs of raising funds		53,269	-	**53,269**	74,357
Expenditure on charitable activities		182,232	281,125	**463,357**	294,561
Governance costs		32,367	11,831	**44,198**	37,666
Total expenditure		267,868	292,956	**560,824**	406,583
Net income/(expenditure) before transfers		(119,347)	61,560	**(57,787)**	(39,881)
Transfers between Funds	8	19,976	(19,976)	-	-
Net movement in Funds		(99,371)	41,584	**(57,787)**	(39,881)
Reconciliation of funds:					
Total funds brought forward		173,425	126,815	**300,240**	340,121
Total funds carried forward		74,054	168,399	**242,453**	300,240

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

Brass for Africa

Charity Reg No. 1149863
Company Reg No. 8256267

BALANCE SHEET
AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	5	7,842	7,725
Total fixed assets		7,842	7,725
Current assets			
Debtors	6	72,161	40,121
Cash at bank and in hand		196,738	254,739
Total current assets		268,899	294,860
Liabilities			
Creditors: Amounts falling due within one year	7	(34,288)	(2,345)
Net current assets		234,611	292,515
Total net assets		242,453	300,240
Funds of the Charity	8		
Unrestricted funds		164,370	173,425
Restricted income funds		78,083	126,815
Total charity funds		242,453	300,240

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the period ended 31 December 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 December 2022 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006, and

b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 396 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102.

The financial statements were approved by the Board of Trustees on 19th September 2023

Signed on behalf of the board of directors and trustees by:

.....

J Trott
Director and Trustee

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2022

Charity Information

Brass for Africa is a charitable company limited by guarantee incorporated in England and Wales. The registered office is 65a Oxford Road, Wokingham RG41 2YH. The charity is a public benefit entity as defined by FRS 102.

1. Accounting Policies

a) Basis of preparing the financial statements
The financial statements have been prepared on a going concern basis. There are no material uncertainties related to events or conditions that cast any significant doubt about the ability of the company to continue as a going concern. The financial statements are prepared for the year ended 31 December 2022.
b) Accounting convention
The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.
c) Preparation of the accounts on a going concern basis
As discussed more fully in their report, the trustees have considered the likely impact of Covid-19 on the charity. They have also considered the reserves available and expressions of support from donors and have reached the conclusion that the charity is a going concern.
d) Funds Accounting
Funds held by the charity are either:
Unrestricted general funds - those that can be used in accordance with the charitable objects at the discretion of the trustees; or
Restricted funds - those that may 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 specific stated purposes.
e) Income
All income, including tax reclaimed, is included on the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income is deferred where it represents a payment in advance for a specific event which will not take place until a future accounting period, except for sponsorship for charity challenges.
Interest receivable is included in the accounts in the period in which it is earned.
f) Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised under the following conditions: Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity and when their value can be ascertained with reasonable accuracy; Gifts in kind for use by the charity valued as material (over £500) are included in the SOFA as income when receivable. Corresponding amounts are included in expenditure. Gifts in kind for conversion to cash are accounted for when sold.
g) Donated services and facilities
These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material (over £500). The value placed on these resources is the estimated cost to the charity of acquiring the service or facility received.
h) Volunteer help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
i) Expenditure
Expenditure is accounted for on an accruals basis where practicable to do so and has been classified under headings that aggregate all cost related to the category. Expenditure on overseas projects is accounted for as incurred. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.
j) Fixed Assets and Depreciation
Tangible fixed assets with a value of over £1000 are capitalised and are stated at cost less depreciation. Depreciation is at a rate calculated to write off the cost over its useful life.
Motor Vehicles Over 4 years
k) VAT
Value Added Tax is not reclaimable by the Charity and, as such, is included in the relevant costs in the SOFA.

2. Income

Donations and legacies	Unrestricted £	2022 Restricted £	Total £	2021 Total £
Individual donations	73,863	117,582	**191,445**	184,223
Donor events and sponsorship	7,100	60,827	**67,927**	81,354
Corporate donations	1,225	3,700	**4,925**	8,600
Grants and Charitable Trust Donations	26,375	146,631	**173,006**	63,500
Bequests and legacies	2,000	-	**2,000**	-
Gifts in Kind and Donated Services	28,781	-	**28,781**	27,792
Total	139,344	328,740	**468,084**	365,469

Donated services totalled £28,781 (2021: £27,792) and represents bookkeeping, development manager and accountancy services and administrative support services

Gifts in Kind and Donated Services are matched with comparable expenditure over relevant areas of activity in the charity.

Other trading activities	Unrestricted £	2022 Restricted £	Total £	2021 Total £
Event & challenge income	2,598	25,776	**28,374**	1,196
Trading income	6,578	-	**6,578**	30
Total	9,176	25,776	**34,952**	1,226

Trading income includes sales of BfA branded goods, donated musical instruments and sales of African craft goods purchased from BfA funded projects.

3. Expenditure

Costs of raising funds	Total Cost 2022 £	2021 £
Third party donor administration costs	7,192	6,948
Event & challenge costs	3,473	1,085
Publicity and marketing, including website	42,290	65,609
Other fundraising costs	314	715
	53,269	74,357

Expenditure on charitable activities *The charity works in Uganda, Liberia and Rwanda, the majority of charitable expenditure was through supporting projects in Uganda.*	Total Cost 2022 £	2021 £
Training, education and perfomance costs	418,828	260,731
Provision of brass instruments, equipment and instrument repair	4,270	9,215
Welfare and local organisational support	40,259	24,615
	463,357	294,561

Governance costs	Total Cost 2022 £	2021 £
Accountancy, Inspection and other fees	44,198	37,666
	44,198	37,666

Governance costs includes £18,124 (2021: £11,830) legal costs incured in Uganda.

4. UK Support costs

UK costs are directly apportioned to fundraising, governance or charitable activites where possible.The exception is administrative support costs which have been apportioned to fundraising (25%) and governance (75%). All other costs have been apportioned to charitable activities or fundraising as appropriate.

Nature of Expenditure	**Total Cost 2022**	2021
	£	£
Insurance	866	744
Accounting software & book-keeping services	6,455	6,107
Administrative & fundraising support for charity	28,781	27,792
Printing & Stationery	385	-
TOTAL	36,487	34,643

5. Fixed Assets

Tangible assets
Motor Vehicles

	Office Equipment	Motor Vehicles	**Total Cost 2022**	2021
Cost			£	£
B/f	22,341	11,245	33,586	26,017
Additions	4,308	-	4,308	7,569
Disposals	-	-	-	-
C/f	26,649	11,245	37,894	33,586
Accumulated depreciation				
B/f	14,616	11,245	25,861	21,094
Charge for the period	4,191	-	4,191	4,767
Disposals	-	-	-	-
C/f	18,807	11,245	30,052	25,861
Net Book Amount	7,842	-	7,842	7,725

6. Debtors: Amounts falling due within one year

	2022	2021
	£	£
Prepayments	57,472	19,525
Other debtors	14,689	20,595
	72,161	40,121

7. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	-
Deferred income	-	-
Accrued expenses	34,288	2,345
	34,288	2,345

There are no long term financial commitments.

8. Analysis of Funds

Fund	Balance at 31.12.21	Income	Expenditure	Movement between funds	Balance at 31.12.22
	£	£	£	£	£
General Fund	173,425	238,839	267,870	19,976	164,370
Mummy Foundation Fund	13,687	22,200	33,977	-	1,910
Instrument Workshop Fund	417	500	-	-	917
Welfare Support Funds	3,095	2,085	1,320	(733)	3,127
Educational Support Funds	694	825	-	-	1,519
Music Delivery Funds	76,110	223,589	210,551	(19,243)	69,905
Fellowship	32,812	15,000	47,107	-	705
	300,240	503,038	560,825	-	242,453

Analysis of Net Assets Between Funds

Fund balances at 31 December 2022 are represented by:	Unrestricted £	Restricted £	Total Funds £	2021 £
Fixed assets	7,842	-	7,842	7,725
Debtors	68,674	3,487	72,161	40,120
Cash at bank and in hand	116,569	80,169	196,738	254,739
Creditors	(28,715)	(5,573)	(34,288)	(2,345)
Net Assets	164,370	78,083	242,453	300,240

9. Trustees

Trustee J Trott continues to devote his time and efforts leading the Charity as Executive Director / CEO on a voluntary and unpaid basis. During 2021, one Trustee received remuneration of £38,563 in connection with their full time role for Brass For Africa as Director of Music Education in Uganda. The remuneration related to a contract of employment between Brass For Africa and the trustee in accordance with the charity's articles of association. This cost was fully funded by an individual donation specifically restricted to cover this much needed position in Africa. One trustee (2021: two trustees) was reimbursed a total of £2,123 (2021: £1,369) for travel and subsistence expenses. Note should be made that two trustees made donations to the value of £5,565 (2021: £10,770) and a trustee family foundation a £70,000 donation. A further donation of £28,781 (2021: £27,792) was received as gifts in kind from one trustee.

10. Related Party Transactions

The charity reimbursed expenses related to travel and subsistence costs of £859 (2021: fundraising, travel and subsistence costs of £2,099) for a relative of a trustee. A contract for services was entered into with a relative of a trustee to provide design services for which fees of £2,160 were paid during the year (2021: £nil).

11. Staff costs

The financial statements include UK employment costs (including those received as gifts in kind) as follows:

	Total Cost 2022	2021
	£	£
Salaries and wages	110,459	112,949
Social security costs	11,211	10,847
Pension costs	2,530	2,605
	124,200	126,401

No employees had employee benefits in excess of £60,000 (2020: nil).

The average monthly head count including staff provided as donations in kind, was 3.67 staff (2021: 3.92 staff) and the average monthly number of full-time equivalent employees (including casual or part time staff) during the year were as follows: Note should be made that all of these positions are either provided as gift in kind donations or funded from a donation that is specifically restricted to funding that position.

	2022	2021
Training & education	1.00	1.00
Fundraising	1.92	2.17
Administrative	0.75	0.75
	3.67	3.92

BRASS FOR AFRICA

England & Wales - Charity number 1149863

Accounts

Brass for Africa







(A company limited by guarantee having no share capital)

Report and Financial Statements

for the period January 1st - 31st December 2021

Charity Number: 1149863

Company Number: 8256267

Brass for Africa

Charity Reg No. 1149863
Company Reg No. 8256267

REPORT AND FINANCIAL STATEMENT

Contents: Page

Mission, Vision and What We Do	2 - 3
Reference and Administrative Details	4
Structure, Governance and Management	5
Public Benefit	6
Partnership	6
Volunteers and Visits	6
Internships	7
The Alison Balsom Fellowship	7
Achievements and Performance	8 - 14
Plans for 2022	15
Financial Review	16 - 17
Responsibilities of the Trustees	18
Independent Examiner's Report	19
Statement of Financial Activity	20
Balance Sheet	21
Notes to the Accounts	22 - 25

REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31ST DECEMBER 2021

MISSION AND VISION

Brass for Africa's **mission** is to create brighter futures by providing music education with integrated life-skills training to disadvantaged children and young people in Africa.

And our **vision** is to equip children and young people with the skills to fulfil their potential and thrive.

WHAT WE DO

Brass for Africa (BfA) is creating brighter futures through music. BfA delivers music education integrated with life-skills training to over 1,000 disadvantaged children and young people in Uganda, Liberia and Rwanda. Working with community-based organisations, Brass for Africa's team of local teachers provides music education, life-skills training and performance opportunities to young people from difficult backgrounds.

Brass for Africa uses a successful, individual-focused model which includes the following strands of activity:

• Music education: this includes twice weekly brass band training sessions and regular performance opportunities;

• Life-skills: A bespoke life-skills programme that is integrated into the music sessions to bolster and support the attributes brought through music;

• Teacher training: a number of ex-participants receive training to work as teachers for Brass for Africa;

• Provision of instruments, equipment and instrument repair;

Our programmes provide a safe space and creative outlet for at risk youth, such as those in trouble with the law, those living on the streets or in slum areas, children and young people with disabilities, and those in children's homes. Brass for Africa aims to create a sense of community for vulnerable children and young people to gather, learn, and grow. This inclusive community allows Brass for Africa to tackle sensitive and stigmatised topics, such as HIV, and run parallel activities that empower participants to serve as leaders in their communities.

Strategic Goals

In 2019 Brass for Africa set out a strategy taking the charity through to 2023. The strategy is aimed around the four strategic goals set out below. The Trustees believe that focusing on these four areas will increase the positive impact on our beneficiaries and the communities they live in.

1 - Gender Equality:

Creating space for adolescent girls and young women in society.

Girls and women in the communities we work in still have to go against historical inequalities to make any achievements. Our programming will focus on activities that target girls and deliberately create spaces for them to learn and compete equally with their male counterparts.

2 - Disability Inclusion:

Growing up as a disabled child in a society that is not especially sensitive to the challenges of persons with disability can be a dream killer.

Brass for Africa will use music to ensure that as many children and young people with disability get the opportunity to showcase their potential and demonstrate that all they need is opportunity and not sympathy.

3 - Communities Empowered to Address Issues:

Brass for Africa works in and with different communities to bring about positive change making community empowerment a core value that we believe in.

Both natural and manmade issues affect people living in informal settlements in Africa. Empowering communities by developing resilience and leadership can help them recover and re-join the paths of development again.

4 - Workforce Preparedness:

Preparing young people for self-sustainability is key in helping them succeed in life. Our beneficiaries can grow and become professional musicians, be part of a band that can bring them income, but the best part of this is that they develop skills and knowledge that will give them ability to navigate life in whatever they do.

REFERENCE AND ADMINISTRATIVE DETAILS

Directors and Trustees:	J Trott MBE (Executive Director/CEO) C Delmar R Dow (Chair) S Drummond P Torrington E Burrowes (resigned Dec 2021)
Registered Office:	65a Oxford Road Wokingham Berkshire RG41 2YH
Registered Number:	8256267
Charity Number:	1149863
Patrons:	A Balsom OBE G Barker MBE
Bankers:	Metro Bank One Southampton Row London
Independent Examiner:	Andrew Beet FCA Rice Associates Limited Market Chambers 3-4 Market Place Wokingham RG40 1AL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Brass for Africa has charitable status and is also a company limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on the 17th October 2012.

Brass for Africa is governed by its Memorandum and Articles of Association.

Objects of the Charity:

The Charity's objects are to relieve sickness, to promote and protect good health and advance education for the benefit of the public, in particular but not exclusively in the subject of music by supporting projects and work at The Good Shepherd Home and the Bethlehem Orphanage in Kampala and elsewhere as the Trustees in their absolute discretion think fit, with a view to supporting their development in achieving their full physical, mental and spiritual capacities to enable them to participate in society as responsible citizens.

Project location:

Brass for Africa has initiated and continues to support several projects in and around Kampala, Mpigi, Kalangala and Bidi Bidi in Uganda, several projects in Monrovia, Liberia and in Kigali, Rwanda.

Trustees:

All of the Directors of the Company are also Trustees of the Charity.

Selection Criteria for Trustees

1. Trustees must be committed to the aims and objectives of Brass for Africa.
2. Trustees should be prepared to give their time regularly and willingly for the running of the Charity.
3. Trustees will have experience and skills necessary to forward the Charity's development.

PUBLIC BENEFIT

For the individual, mainly but not exclusively children and youths: music education is an excellent personal development tool promoting self-esteem, self-confidence, self-belief and the ability to express oneself artistically. Dependent on ability, the individual may use the skill and ability to play music as a means to provide for oneself in adulthood. The opportunity to be employed by Brass for Africa as a teacher is providing aspiration and direction to many young people engaged in our programmes.

For the community: the benefits to the community are substantial. Besides the obvious benefit of having the pleasure of listening to music within the community, community music helps to build social skills, improves interpersonal relationships, increases self-esteem, increases peer support and supports other social goals within the community. A brass band, in our case, can provide a sense of identity to a struggling community and can also provide the means of support and promotion and awareness of the community's difficulties. Brass for Africa's objects of employing the skills of one disadvantaged community to benefit another disadvantaged community provides a benefit to both communities financially and developmentally.

PARTNERSHIPS

During the reporting period, Brass for Africa has continued to strengthen its services and partnerships. The Charity strives to create partnerships based on equality, respect, integrity, transparency, accountability and the sharing of best practice. Brass for Africa aims to enhance the capacity of their partners, empowering them, collaborating and learning with them to build a sustainable future for the children and the communities together they serve.
Operational and implementing partnerships in the areas of operation, namely Uganda, Liberia and Rwanda are key to Brass for Africa delivering high impact and meaningful interventions to our beneficiaries.

VOLUNTEERS AND VISITS

Brass for Africa is extremely grateful to the skilled and motivated volunteers that have been involved with the Charity's projects over the years. The skills, knowledge, experience and enthusiasm that teachers, composers, conductors and technicians have shared with the Brass for Africa projects is invaluable. The contribution of these volunteers has been hugely beneficial to successfully achieving the objectives and aims of the Charity.

Due to the COVID -19 pandemic, within this reporting period there were very few international visits to Brass for Africa Uganda. The lack of international visitors and volunteers was missed greatly as not only do our guests bring valuable knowledge and skills to share, but they can also advocate for the charity upon return to their home countries.

INTERNSHIPS

Brass for Africa was again keen to offer international and local internships during the reporting period, and to this end, continued discussions with both Kolping Youth Services in Germany and Oxford University in the UK.

Unfortunately, due to the travel restrictions associated with COVID, and the local COVID situation in Uganda, we were unable to welcome interns from these organisations in 2021. We are still engaged and hopeful to have international and national interns in 2022.

An exciting development in 2021 saw the formation of a partnership between Brass for Africa, Brass Bands England and The Royal Northern College of Music (RNCM) to offer a Brass Music Teaching Internship for a recent graduate from RNCM.

Interviews and auditions were completed, and a candidate was chosen for this prestigious position. Unfortunately, again COVID restrictions meant that the successful candidate was not able to travel to Uganda in September 2021, but there are plans to roll the position to the beginning of 2022.

THE ALISON BALSOM FELLOWSHIP

During this reporting period, Brass for Africa's Patron Alison Balsom OBE, renewed support for The Alison Balsom Fellowship position.

The Fellowship continues to partially support the Director of Music Education

Lizzie Burrowes continues in this position and our Trustees and beneficiaries continue to see the huge benefit of having a dedicated, professional and talented music educator based full time in Kampala training, mentoring and supporting our local teaching team.

Increased musical attainment, improved organisational structure and professionalism has ultimately resulted in a greater impact to our beneficiaries and staff.

ACHIEVEMENTS AND PERFORMANCE



Overview:

2021 Started under the shadow of both the COVID pandemic and the Ugandan Presidential Elections. Both of these events created significant challenges to operations.

Business resumed on January 5th and we were delighted to be able to welcome all staff back to our Training Centre in person. The year started with refresher training and staff development to equip the BfA team for the anticipated reopening of programmes.

In the early part of the year, we continued to engage our worldwide audience and supporters where possible using technology. This included a live feed performance to the NAMM (North American Music Merchants) "Believe in Music Week", as well as various school and college performances.

In January, the Senior Management Team in the UK and Uganda held extensive meetings to complete a quantitative and qualitative assessment of all partners and programmes. Through this we aim to be more effective and create greater impact moving forward by working with willing, cooperative and suitable partners who share our values and support our strategic aims.

Rwanda broadly remained closed for the period and so we continued successfully using e-teaching and learning to serve our partner in Kigali.

Liberia reduced numbers but continued to operate in a reduced capacity.

Our programme funded by Oxfam Voices working with Dorna Centre for Autism in Kampala continued to be incredibly successful. The impact on the young people with ASD has been profound with them benefitting hugely from the music interaction. It has also raised the profile of those with ASD including representation and musical performances on National Breakfast TV on several occasions. Oxfam Voices funding was exhausted during the period but because of the importance of this programme BfA continued to serve Dorna Centre from unrestricted funding.

BfA's HIV Youth Health Ambassador programmes remain strong with good partners in Tender Talents Magnet School in Kampala, supported with funding from PEPFAR. Our other HIV intervention programme in Kalangala, in the SSesse Islands, continues to make huge impact. However, youth abandonment leading to prostitution and crime during the pandemic was a particular problem in this area and so we sought and won funding from the Mercury Phoenix Trust to scale up, double our impact and launch a new programme for youth at another "at risk" location.

Prior to June 2021 programmes were reopening with face-to-face teaching reaching over 600 BfA participants. However, with COVID cases increasing rapidly in Uganda, June 2021 saw the implementation of further restrictions for a 4-week period, meaning that lessons had to revert to online and all face-to-face teaching had to be paused.

In February 2021, BfA were appointed by a German charitable organisation, called Music Connects, to be the implementing partner for LAB UGANDA.

The LAB is a 28-tonne truck equipped as a mobile recording studio, stage, cinema and tuition hub. The LAB was destined for the Bidi Bidi Refugee Settlement in Northern Uganda, which is home to approximately 240,000 South Sudanese refugees fleeing from the Civil War in their country. The purpose of the LAB is to give refugees a voice and an opportunity to develop skills and preserve their musical heritage.

Brass for Africa successfully advocated for a Community Brass music programme to be run alongside the lab allowing many more refugee and host nation youth access to our life-changing music and life-skills training opportunities. LAB UGANDA has been funded predominantly by the German Federal Government and the project has seen Brass for Africa pass stringent due diligence to become an official partner of the Office of the Prime Minister and the UNHCR as part of Uganda's official refugee response.

LAB UGANDA and Community Music project officially launched in October 2021 and BfA now has an operating base and training centre in Yumbe Northern Uganda. The Centre has a staff of 12 including BfA trained Music and Life-Skills teachers, admin and logistic staff. BfA are delighted to be providing employment opportunities for refugees in the settlement. Uptake for the programme is high and as the year ended, Brass for Africa, Music Connects and the UNHCR are extremely encouraged by the impact this project is already having on the refugee and host nation communities it is serving.

Continuing our partnership with the British Army Royal Corps of Army Music where four former BfA Music and Life-Skills Teachers now serve, two more of our Uganda based teachers successfully passed the musical audition for the Corps. In May 2021, the two teachers travelled to the UK for the remaining Army Selection process. Unfortunately, a previously undiagnosed medical condition precluded one applicant from joining, the other, successfully passed all selection processes and commenced the Basic Training Phase in October. The whole process was delayed and slowed due to ever-changing COVID restrictions in place and so they spent several months in the UK completing the process. Although disappointed not to have made it through, the unsuccessful candidate gained hugely from the experience and is now back in Uganda resuming his position teaching as part of the Brass for Africa team.

"TOPOWA, Never Give Up!" The feature documentary about Brass for Africa's young musicians travelling to the UK to perform with Wynton Marsalis, won numerous film festival awards and accolades across the globe. It remains an excellent resource to educate people about the possibilities created by BfA. The Trustees are delighted that the film has subsequently found a home on the "Waterbear" streaming platform and is available for all to view.

A number of fundraising and awareness campaigns were initiated during the period. These were specifically aligned with the charity's strategic goals. Of particular note was the "Choose To Challenge" campaign raising funds to promote gender equality and specifically support girls and young women to participate in our programmes. As a direct result of this campaign hundreds of girls and young women have been funded within our programmes, and a brand-new student led outreach partner was formed. The Muwala Asabola Community Initiative is based in the impoverished settlement of Bwaise, Kampala and was founded with the objective of enhancing and promoting the rights of children and young people. This organization would not exist without the support gained through this campaign.

Continuing our partnership with Kampiringisa Juvenile Rehabilitation Centre for children "at conflict with the law", BfA was able to offer employment and accommodation at our Training Centre for a young trumpet player turning 18 and leaving Kampiringisa. The support and development he will receive from the BfA team and environment will prepare him for living independently and make him ready for the workplace.

During this period the new "ALL-STAR BAND" programmes concept was launched. The All-Star Band is comprised of the most talented and able students from the various Brass for Africa programmes in Uganda. The idea is to develop the skills and nurture the talent of our students; allow them to learn, socialise and perform with musicians from different communities and backgrounds; and create inspiring role models among our students. Auditions were carried out September – October 2021, and the band of 30 students was announced. There was much excitement among students, teachers and outreach leaders as the auditions took place and the band is destined to be a motivational group for all the students of Brass for Africa.

Brass for Africa supported the full and part-time employment and welfare for 72 African Nationals and 3 UK staff throughout the COVID-19 Pandemic in 2021.

Key Challenges

Covid - Brass for Africa has not been immune from these challenges and all areas of our operations in Africa, and our endeavors to fundraise and find support have been impacted to varying degrees during the reporting period.

Additional support at our outreach in Kalangala was needed to support our beneficiaries living with HIV. It is essential that they have food containing protein before taking their HIV medication or it is not effective. BfA ensured that daily food rations were made available to these students and families who required it.

Increased Costs – The price of everything has risen greatly since the beginning of 2021, this has been a strain on our Budget and our Staff. At the end of the year a pay rise to help all of our staff was implemented with effect from Jan 22. The falling value of the GBP against the Ugandan Shilling and USD has also exacerbated the increase in costs.

Fundraising. We rely on hosting a number of fundraising events throughout the year and many groups raise funds for Brass for Africa through their own events. COVID restrictions during the period again meant a further year of reduced activity. We continue to apply for trusts, grants and foundations and source new Individual givers, however securing these remains a challenge.

Unrestricted funding, funding of "Core Costs". Many programmes have specific funding, and we rely on unrestricted giving to cover core costs.

Training:

Brass for Africa continued its successful programme of developing junior Music and Life-Skills Teachers through our "Future Talent Programme". Seven new apprentices, formerly students and beneficiaries of our Music and Life-Skills programmes, graduated to join the teaching team in Kampala during the reporting period. This was our largest ever cohort of Apprentice Teachers and the first time we have held a formal 'Graduation Ceremony' for them.

Despite the difficulties posed during 2021, 6 BfA Music and Life-Skills Teachers successfully passed their ABRSM Grade 5 **theory** exam. A further sign of success is that they were taught theory by one of their peers who passed the exam the previous year.

Additionally, six teachers passed ABRSM **performance** exams with high marks. We also saw our first Grade 8, the highest possible grade, passed with Distinction.

Life-Skills Training:

Brass for Africa's bespoke integrated Music and Life-Skills programme continues to be delivered to all of our participants in order to equip young people with life-skills to understand who they are, appreciate where they are going and understand what challenges they may face along the way.

The programme aims to assist children to adopt positive and adaptive behaviour, develop confidence, encourage school attendance, awareness of rights and gender-based discrimination and provide peer support groups. It also aims to provide information and guidance on critical issues affecting them. The local content created programme aims to nurture and train the eight key attributes as identified by BfA as beneficial for the development of young people on our programmes. The eight key attributes making up our life-skills curriculum are: Self Confidence, Leadership, Teamwork, Concentration, Problem Solving, Communication, Grit and Perseverance and Resilience.

Life-Skills curriculum Co-Creation development continued throughout 2021, predominantly at the monthly all-staff training days facilitated by our Life-Skills Officer.

Many participants have cited these life-skills, such as resilience and communication, as extremely useful when dealing with the challenging conditions of lockdown in Kampala.

Instruments and Instrument Repair:

Brass for Africa continued to receive a small number of donated second-hand instruments during the reporting period, we were able to ship these much-needed instruments to Africa during this period.

Brass for Africa Instrument Repair Workshop continued to operate throughout the period maintaining and repairing the instrument stock in Uganda. We are grateful to Dawkes Music who continue to be very supportive in this area of our operation.

Thanks to support from Dawkes Music a drum-making course was run for the workshop team in Kampala. Using locally sourced materials. We are now able to make our own marching drums and provide more opportunity for young people to play these instruments.

Welfare and Local Organisation Support:

Without the basics in life, many of the young people participating in our music programmes would not be able to thrive and prosper. During this further difficult period Brass for Africa's support in this area was vital.

Brass for Africa continued increased support to The Mummy Foundation to ensure that 11 vital staff members were not without a salary, to ensure the facility upkeep and to ensure that the children of the centre still had access to learning. BfA Uganda senior office staff continued to assist the MF management team with development and training.

The Mummy Foundation originated as a safe place for the young girls living in the Katwe slum to go to during the day if they were not in education. Brass for Africa has long supported the Katwe community and in 2014 funded the building of a new Mummy Foundation facility. This facility is a registered NGO and kindergarten, predominantly for girls, and it remains a hub of the community. When Covid restrictions were lifted BfA restarted the delivery of our existing music programmes of singing and cultural dance to the young girls attending the Foundation, Brass for Africa also continued with the brass music education to the girls attending along with other children from the surrounding Katwe community.

BfA continued to support the M-Lisada Organisation, through the partial funding of a key staff role within their organisation.

Brass for Africa continues to provide funding for the music department at the Tender Talents Magnet School, which has 350 students from poor and underprivileged backgrounds. All students benefit from Brass for Africa funded music education.

"Crisis fund" grants were also issued to a number of smaller partner organisations to assist with costs during the very difficult "lockdown" period.

Two of our beneficiaries continued with their partially funded scholarships to study a certificate in music from the African Institute of Music (AIM). BfA continued to fund the balance to enable them to attend this course.

The Charity continues to provide ongoing comprehensive health care insurance to all of our teachers and staff in Uganda. The ability to receive timely and reputable healthcare is hugely important and reassuring for our staff.

Risk Management:

The Trustees and senior staff identify and review the major risks to which they believe the Charity is exposed to, particularly those related to programmes, finance, fundraising and child safeguarding, on an on-going basis; and work to ensure that appropriate controls are in place to provide reasonable assurance against fraud, negligence, carelessness and error. Risks are discussed at regular Trustee meetings and operationally with the Senior Management Team as risks are identified.

Brass for Africa also works closely with their partners in Africa, to deliver an appropriate risk-managed portfolio of activities. Although face to face meetings were not always possible during this period, ongoing communication with partners continued.

Specific COVID related Risk Assessments and Management strategies were continually reviewed in line with government advice and best practice. Training was given to senior management on how to conduct quick and "in-field" risk assessments in changeable operating environments.

Going Concern:

This has been a further year where the pandemic has had a major impact on all areas of Brass for Africa operations and fundraising.

As the report is being prepared, in 2022 the conflict in Ukraine is already having an impact on the ability to fundraise and costs of fuel and other goods are rising exponentially and will impact expenditure.

All three African countries in which we work, have had restrictions imposed and changed at very short notice as their relevant governments seek to mitigate the impact of COVID-19.

Through our activities reported for this period, Brass for Africa continues to be well respected by partner organisations and Government departments and we worked tirelessly with them to ensure that the charity maximises its positive impact on individuals and communities, in a safe and sustainable way.

Brass for Africa has been subjected to malicious, defamatory and damaging trolling and messaging for a number of years. This trolling is enacted through Facebook pages and Facebook messenger with the perpetrator hiding behind fake accounts using assumed African names and stolen profile pictures.

These attacks have not only been on Brass for Africa but also on those who support our work, our partners and our beneficiaries.

Due to the potential and real damage to the good name and reputation of Brass for Africa and the negative effect this has on the Charity's ability to carry out its aims and objectives, the Trustees engaged legal representation in Uganda during the reporting period to represent the organisation in a defamation case against the suspected perpetrator. Specific funding was received and restricted to support these legal costs. The legal case is ongoing.

PLANS FOR 2022

- Continue to reopen and solidify existing programmes.
- Build on the encouraging start of the LAB Uganda and Community Music Project in Bidi Bidi Refugee Settlement.
- Tour a 12-strong group of Brass for Africa musicians across Europe. Plans are being made for visits to the Netherlands, Switzerland and Germany.
- International Women's Day/ Gender Equality fundraising and awareness campaign.
- Re start our international and national internships

FINANCIAL REVIEW

In 2021, Brass for Africa's income totalled £366,702, whilst expenditure amounted to £406,583 resulting in a deficit for the period of £39,881. The Charity's funds at year-end were £300,240 of which £126,815 were for restricted purposes.

The trustees note that the Charity reported a surplus of £252,473 for 2020, mainly due to a large donation in December 2020 to specifically support development costs for a two year period.

Expenditure in this period was more than last year. Several factors contributed to the increased expenditure, these included the re-opening of programmes after the lifting of COVID-19 restrictions, increased staff costs, increased transport costs, increased overhead costs. Brass for Africa also increased the support to partner organisations to help them survive through this difficult period.

UK core costs for development and administration, although significant, continue to be funded specifically for these purposes by a private donor and not through general fundraising.

There was a significant increase in expenditure on Charitable Activity in Africa, which was due to reopening of face-to-face teaching as COVID -19 restrictions were eased.

A portion of the income and associated expenditure (£27,792) in this reporting period is in the form of Gifts in Kind for Donated Services of an Administration Manager.

Our income continues to derive from the generosity of individuals, corporates, trusts, fund raising events and those raising funds for us through holding their own events. During this period our income from all sources was less than the previous reporting period except for donor event and sponsorship income, which benefitted from our targeted gender equality and disability inclusion campaigns. COVID–19 continued to impact on all other sources of income.

Individual Donations totalled £184,223 and Donor Events and Sponsorship events in 2021 accounted for £81,354 of income.

Charitable Trust income was down on the previous period totalling £63,500 in 2021 (£32,800 restricted), along with a fall in Corporate Donations totalling £8,600. Our experience was that there was an increase in the number of applications by many other organisations for Trusts and Grants generally, and that many Trusts and Grants switched to specific COVID-19 support. Corporates were also hard to engage as many organisations were reviewing their CSR programmes in light of the pressures brought about by the Pandemic, and staff working from home.

We continued to benefit from non-cash benefits from our partners and supporters in particular from donated used brass instruments and donated administrative services. Non-cash benefits have made a huge difference in allowing the Charity to carry out its charitable aims. Brass for Africa Trustees recognise that without this support it could not function so efficiently or achieve so much. A careful watch is kept on this hidden income so as to be fully aware of its impact in the event of withdrawal.

The Charity continues with minimal UK costs outside of that spent on raising funds. Fundraising costs for this period have decreased slightly to £74,357, however the spend on charitable activities at £294,561 represents 73% of total expenditure. Whilst music training, education and performance costs continue to make up over 88% of our charitable expenditure, we continued to help support the basic needs of a number of our projects through grants for feeding, welfare, crisis relief needs, as well as provide funding for instrument repair and supply of music equipment.

This has been another difficult period for growth and development both in Africa and in the UK because of the global pandemic. We have continued to adapt new and varied approaches to attain funding by the use of online webinars and performances and increased social media and newsletters to engage and inform donors and supporters.

Although confident, the year ahead will continue to be challenging as we seek funds to sustain our activities due to the continued effects of the ongoing COVID -19 pandemic, and as we write, the developing Ukrainian conflict and the resulting refugee crisis.

The Trustees' reserve policy is to hold 3 months of funding for core music programmes and teacher funding.

RESPONSIBILITIES OF THE TRUSTEES

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

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

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

This report was approved by the Board of Trustees on 21-09-2022

Signed on behalf of the Board of Trustees

.....
J Trott
Director and Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRASS FOR AFRICA

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021 which are set out on pages 20 to 25.

Responsibilities and basis of report
As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's report
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Andrew Beet FCA

Date. 22 September 2022

Rice Associates Limited
Market Chambers
3-4 Market Place
Wokingham
RG40 1AL

Brass for Africa

Charity Reg No. 1149863
Company Reg No. 8256267

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2021

(incorporating an income and expenditure account)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:	2				
Donations and legacies		146,226	219,243	**365,469**	565,778
Other trading activities		886	340	**1,226**	1,812
Investments		7	-	**7**	-
Total income		147,119	219,583	**366,702**	567,590
Expenditure on:	3,4				
Costs of raising funds		74,357	-	**74,357**	80,788
Expenditure on charitable activities		132,267	162,294	**294,561**	209,023
Governance costs		25,835	11,831	**37,666**	25,306
Total expenditure		232,458	174,125	**406,583**	315,117
Net income/(expenditure) before transfers		(85,339)	45,458	**(39,881)**	252,473
Transfers between Funds	8	34,683	(34,683)	-	-
Net movement in Funds		(50,656)	10,775	**(39,881)**	252,473
Reconciliation of funds:					
Total funds brought forward		224,081	116,040	**340,121**	87,648
Total funds carried forward		173,425	126,815	**300,240**	340,121

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

BALANCE SHEET
AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	5	7,725	4,923
Total fixed assets		7,725	4,923
Current assets			
Debtors	6	40,120	29,018
Cash at bank and in hand		254,739	312,671
Total current assets		294,859	341,689
Liabilities			
Creditors: Amounts falling due within one year	7	(2,345)	(6,491)
Net current assets		292,515	335,198
Total net assets		300,240	340,121
Funds of the Charity	8		
Unrestricted funds		173,425	224,081
Restricted income funds		126,815	116,040
Total charity funds		300,240	340,121

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the period ended 31 December 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 December 2021 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006, and

b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 396 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102.

The financial statements were approved by the Board of Trustees on 21-09-2022

Signed on behalf of the board of directors and trustees by:

.....

J Trott
Director and Trustee

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2021

Charity Information

Brass for Africa is a charitable company limited by guarantee incorporated in England and Wales. The registered office is 65a Oxford Road, Wokingham RG41 2YH. The charity is a public benefit entity as defined by FRS 102.

1. Accounting Policies

a) Basis of preparing the financial statements
The financial statements have been prepared on a going concern basis. There are no material uncertainties related to events or conditions that cast any significant doubt about the ability of the company to continue as a going concern. The financial statements are prepared for the year ended 31 December 2021.
b) Accounting convention
The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.
c) Preparation of the accounts on a going concern basis
As discussed more fully in their report, the trustees have considered the likely impact of Covid-19 on the charity. They have also considered the reserves available and expressions of support from donors and have reached the conclusion that the charity is a going concern.
d) Funds Accounting
Funds held by the charity are either:
Unrestricted general funds - those that can be used in accordance with the charitable objects at the discretion of the trustees; or
Restricted funds - those that may 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 specific stated purposes.
e) Income
All income, including tax reclaimed, is included on the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income is deferred where it represents a payment in advance for a specific event which will not take place until a future accounting period, except for sponsorship for charity challenges.
Interest receivable is included in the accounts in the period in which it is earned.
f) Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised under the following conditions: Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity and when their value can be ascertained with reasonable accuracy; Gifts in kind for use by the charity valued as material (over £500) are included in the SOFA as income when receivable. Corresponding amounts are included in expenditure. Gifts in kind for conversion to cash are accounted for when sold.
g) Donated services and facilities
These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material (over £500). The value placed on these resources is the estimated cost to the charity of acquiring the service or facility received.
h) Volunteer help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
i) Expenditure
Expenditure is accounted for on an accruals basis where practicable to do so and has been classified under headings that aggregate all cost related to the category. Expenditure on overseas projects is accounted for as incurred. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.
j) Fixed Assets and Depreciation
Tangible fixed assets with a value of over £1000 are capitalised and are stated at cost less depreciation. Depreciation is at a rate calculated to write off the cost over its useful life.
Motor Vehicles Over 4 years
k) VAT
Value Added Tax is not reclaimable by the Charity and, as such, is included in the relevant costs in the SOFA.

2. Income

Donations and legacies	Unrestricted £	2021 Restricted £	Total £	2020 Total £
Individual donations	78,071	106,152	**184,223**	401,147
Donor events and sponsorship	9,063	72,291	**81,354**	14,226
Corporate donations	600	8,000	**8,600**	19,000
Grants and Charitable Trust Donations	30,700	32,800	**63,500**	103,613
Bequests and legacies	-	-	**-**	-
Gifts in Kind and Donated Services	27,792	-	**27,792**	27,792
Total	146,226	219,243	**365,469**	565,778

Donated services totalled £27,792 (2019: £27,792) and represents bookkeeping and administrative support services

Gifts in Kind and Donated Services are matched with comparable expenditure over relevant areas of activity in the charity.

Other trading activities	Unrestricted £	2021 Restricted £	Total £	2020 Total £
Event & challenge income	856	340	**1,196**	750
Trading income	30	-	**30**	1,062
Total	886	340	**1,226**	1,812

Trading income includes sales of BfA branded goods, donated musical instruments and sales of African craft goods purchased from BfA funded projects.

3. Expenditure

Costs of raising funds	Total Cost 2021 £	2020 £
Third party donor administration costs	6,948	6,948
Event & challenge costs	1,085	6,255
Publicity and marketing, including website	65,609	67,418
Other fundraising costs	715	167
	74,357	80,788

Expenditure on charitable activities *The charity works in Uganda ,Liberia and Rwanda, the majority of charitable expenditure was through supporting projects in Uganda.*	Total Cost 2021 £	2020 £
Training, education and perfomance costs	260,731	204,772
Provision of brass instruments, equipment and instrument repair	9,215	25
Welfare and local organisational support	24,615	4,226
	294,561	209,023

Governance costs	Total Cost 2021 £	2020 £
Accountancy, Inspection and other fees	37,666	25,306
	37,666	25,306

Governance costs includes £4,300 (2020: £4,300) payable to the charity's independent examiner and £11,830 (2020: £0) legal costs incured in Uganda. The legal cost has been met from a donation specifically given for this purpose.

4. UK Support costs

UK costs are directly apportioned to fundraising, governance or charitable activites where possible.The exception is administrative support costs which have been apportioned to fundraising (25%) and governance (75%). All other costs have been apportioned to charitable activities or fundraising as appropriate.

	Total Cost 2021	2020
Nature of Expenditure	**£**	£
Insurance	744	711
Accounting software & book-keeping services	6,107	5,923
Administrative & fundraising support for charity	27,792	27,792
Printing & Stationery	-	42
TOTAL	34,643	34,468

5. Fixed Assets

Tangible assets
Motor Vehicles

	Office Equipment	Motor Vehicles	**Total Cost 2021**	2020
Cost			£	£
B/f	14,772	11,245	26,017	25,007
Additions	7,569	-	7,569	1,187
Disposals	-	-	-	(177)
C/f	22,341	11,245	33,586	26,017
Accumulated depreciation				
B/f	9,849	11,245	21,094	17,649
Charge for the period	4,767	-	4,767	3,551
Disposals	-	-	-	(106)
C/f	14,616	11,245	25,861	21,094
Net Book Amount	7,725	-	7,725	4,923

6. Debtors: Amounts falling due within one year

	2021	2020
	£	£
Prepayments	19,524	9,644
Other debtors	20,595	19,374
	40,120	29,018

7. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	-	-
Deferred income	-	-
Accrued expenses	2,345	6,491
	2,345	6,491

There are no long term financial commitments.

8. Analysis of Funds

Fund	Balance at 31.12.20	Income	Expenditure	Movement between funds	Balance at 31.12.21
	£	£	£	£	£
General Fund	224,081	147,119	232,458	34,683	173,425
Mummy Foundation Fund	22,840	10,500	19,653	-	13,687
Instrument Workshop Fund	5,496	1,592	6,671	-	417
Welfare Support Funds	4,430	1,358	2,693	-	3,095
Educational Support Funds	537	900	743	-	694
Music Delivery Funds	51,863	155,232	96,302	(34,683)	76,110
Fellowship	30,874	50,000	48,062	-	32,812
	340,121	366,701	406,582	-	300,240

Analysis of Net Assets Between Funds

Fund balances at 31 December 2021 are represented by:	Unrestricted £	Restricted £	Total Funds £	2020 £
Fixed assets	7,725	-	7,725	4,923
Debtors	35,082	5,038	40,120	29,018
Cash at bank and in hand	132,621	122,118	254,739	312,671
Creditors	(2,004)	(341)	(2,345)	(6,491)
Net Assets	173,425	126,815	300,240	340,121

9. Trustees

Trustee J Trott continues to devote his time and efforts leading the Charity as Executive Director / CEO on a voluntary and unpaid basis. One Trustee, E Burrowes received remuneration of £38,563 (2020: £20,357) in connection with her full time role for Brass For Africa as Director of Music Education in Uganda. The remuneration relates to a contract of employment between Brass For Africa and the trustee in accordance with the charity's articles of association. This cost is fully funded by an individual donation specifically restricted to cover this much needed position in Africa. Two (2020: two) trustees were reimbursed a total of £1,369 (2020: £1,860) for travel and subsistence expenses. Note should be made that two trustees made donations to the value of £10,770 (2020: £245,793). A further donation of £27,792 (2020: £27,792) was received as gifts in kind from one trustee.

10. Related Party Transactions

The charity reimbursed expenses related to fundraising, travel and subsistence, and welfare reimbursment costs of £2,099 (2020: fundraising costs of £247) for a relative of a trustee. The welfare reimbursment cost of £2028 (2020: £0) was to support the 2 BfA Army Musician applicants who were living in the UK for 7 months.

11. Staff costs

The financial statements include UK employment costs (including those received as gifts in kind) as follows:

	Total Cost 2021	2020
	£	£
Salaries and wages	112,949	85,357
Social security costs	10,847	8,180
Pension costs	2,605	1,965
	126,401	95,502

No employees had employee benefits in excess of £60,000 (2020: nil).

The average monthly head count including staff provided as donations in kind, was 3.92 staff (2020: 3.0 staff) and the average monthly number of full-time equivalent employees (including casual or part time staff) during the year were as follows: Note should be made that all of these positions are either provided as gift in kind donations or funded from a donation that is specifically restricted to funding that position.

	2021	2020
Training & education	1.00	1.00
Fundraising	2.17	1.25
Administrative	0.75	0.75
	3.92	3.00

BRASS FOR AFRICA

England & Wales - Charity number 1149863

Accounts

Brass for Africa







(A company limited by guarantee having no share capital)

Report and Financial Statements

for the period January 1st - 31st December 2020

Charity Number: 1149863

Company Number: 8256267

Brass for Africa

Charity Reg No. 1149863
Company Reg No. 8256267

REPORT AND FINANCIAL STATEMENT

Contents: Page

Mission, Vision and What We Do	2 - 3
Reference and Administrative Details	4
Structure, Governance and Management	5
Public Benefit	6
Partnership	6
Volunteers and Visits	6
Internships	7
The Alison Balsom Fellowship	7
Achievements and Performance	8 - 14
Plans for 2021	15
Financial Review	16 - 17
Responsibilities of the Trustees	18
Independent Examiner's Report	19
Statement of Financial Activity	20
Balance Sheet	21
Notes to the Accounts	22 - 25

REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31ST DECEMBER 2020

MISSION AND VISION

Brass for Africa's **mission** is to create brighter futures by providing music education with integrated life-skills training to disadvantaged children and young people in Africa.

And our **vision** is to equip children and young people with the skills to fulfil their potential and thrive.

WHAT WE DO

Brass for Africa (BfA) is creating brighter futures through music. BfA delivers music education integrated with life-skills training to over 1,000 disadvantaged children and young people in Uganda, Liberia and Rwanda. Working with community-based organisations, Brass for Africa's team of local teachers provides music education, life-skills training and performance opportunities to young people from difficult backgrounds.

Brass for Africa uses a successful, individual-focused model which includes the following strands of activity:

• Music education: this includes twice weekly brass band training sessions and regular performance opportunities;

• Life-skills: A bespoke life-skills programme that is integrated into the music sessions to bolster and support the attributes brought through music;

• Teacher training: a number of ex-participants receive training to work as teachers for Brass for Africa;

• Provision of instruments, equipment and instrument repair.

Our programmes provide a safe space and creative outlet for at risk youth, such as those in trouble with the law, those living on the streets or in slum areas, children and young people with disabilities, and those in children's homes. Brass for Africa aims to create a sense of community for vulnerable children and young people to gather, learn, and grow. This inclusive community allows Brass for Africa to tackle sensitive and stigmatised topics, such as HIV, and run parallel activities that empower participants to serve as leaders in their communities.

Strategic Goals

In 2019 Brass for Africa set out a strategy taking the charity through to 2023. The strategy is aimed around the four strategic goals set out below. The Trustees believe that focusing on these four areas will increase the positive impact on our beneficiaries and the communities they live in.

1 - Gender Equality:

Creating space for adolescent girls and young women in society.

Girls and women in the communities we work in still have to go against historical inequalities to make any achievements. Our programming will focus on activities that target girls and deliberately create spaces for them to learn and compete equally with their male counterparts.

2 - Disability Inclusion:

Growing up as a disabled child in a society that is not especially sensitive to the challenges of persons with disability can be a dream killer.

Brass for Africa will use music to ensure that as many children and young people with disability get the opportunity to showcase their potential and demonstrate that all they need is opportunity and not sympathy.

3 - Communities Empowered to Address Issues:

Brass for Africa works in and with different communities to bring about positive change making community empowerment a core value that we believe in.

Both natural and manmade issues affect people living in informal settlements in Africa. Empowering communities by developing resilience and leadership can help them recover and re-join the paths of development again.

4 - Workforce Preparedness:

Preparing young people for self-sustainability is key in helping them succeed in life. Our beneficiaries can grow and become professional musicians, be part of a band that can bring them income, but the best part of this is that they develop skills and knowledge that will give them ability to navigate life in whatever they do.

REFERENCE AND ADMINISTRATIVE DETAILS

Directors and Trustees:	J Trott MBE (Executive Director/CEO) C Delmar R Dow (Chair) S Drummond P Torrington E Burrowes
Registered Office:	65a Oxford Road Wokingham Berkshire RG41 2YH
Registered Number:	8256267
Charity Number:	1149863
Patrons:	A Balsom OBE G Barker MBE
Bankers:	Metro Bank One Southampton Row London
Independent Examiner:	Andrew Beet FCA Rice Associates Limited Market Chambers 3-4 Market Place Wokingham RG40 1AL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Brass for Africa has charitable status and is also a company limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on the 17th October 2012.

Brass for Africa is governed by its Memorandum and Articles of Association.

Objects of the Charity:

The Charity's objects are to relieve sickness, to promote and protect good health and advance education for the benefit of the public, in particular but not exclusively in the subject of music by supporting projects and work at The Good Shepherd Home and the Bethlehem Orphanage in Kampala and elsewhere as the Trustees in their absolute discretion think fit, with a view to supporting their development in achieving their full physical, mental and spiritual capacities to enable them to participate in society as responsible citizens.

Project location:

Brass for Africa has initiated and continues to support several projects in and around Kampala, Mpigi and Kalangala in Uganda, several projects in Monrovia, Liberia and in Kigali, Rwanda.

Trustees:

All of the Directors of the Company are also Trustees of the Charity.

Selection Criteria for Trustees

1. Trustees must be committed to the aims and objectives of Brass for Africa.
2. Trustees should be prepared to give their time regularly and willingly for the running of the Charity.
3. Trustees will have experience and skills necessary to forward the Charity's development.

PUBLIC BENEFIT

For the individual, mainly but not exclusively children and youths: music education is an excellent personal development tool promoting self-esteem, self-confidence, self-belief and the ability to express oneself artistically. Dependent on ability, the individual may use the skill and ability to play music as a means to provide for oneself in adulthood. The opportunity to be employed by Brass for Africa as a teacher is providing aspiration and direction to many young people engaged in our programmes.

For the community: the benefits to the community are substantial. Besides the obvious benefit of having the pleasure of listening to music within the community, community music helps to build social skills, improves interpersonal relationships, increases self-esteem, increases peer support and supports other social goals within the community. A brass band, in our case, can provide a sense of identity to a struggling community and can also provide the means of support and promotion and awareness of the community's difficulties. Brass for Africa's objects of employing the skills of one disadvantaged community to benefit another disadvantaged community provides a benefit to both communities financially and developmentally.

PARTNERSHIPS

During the reporting period, Brass for Africa has continued to strengthen its services and partnerships. The Charity strives to create partnerships based on equality, respect, integrity, transparency, accountability and the sharing of best practice. Brass for Africa aims to enhance the capacity of their partners, empowering them, collaborating and learning with them to build a sustainable future for the children and the communities together they serve.
Operational and implementing partnerships in the areas of operation, namely Uganda, Liberia and Rwanda are key to Brass for Africa delivering high impact and meaningful interventions to our beneficiaries.

VOLUNTEERS AND VISITS

Brass for Africa is extremely grateful to the skilled and motivated volunteers that have been involved with the Charity's projects over the years. The skills, knowledge, experience and enthusiasm that teachers, composers, conductors and technicians have shared with the Brass for Africa projects is invaluable. The contribution of these volunteers has been hugely beneficial to successfully achieving the objectives and aims of the Charity.

Due to the COVID -19 pandemic, within this reporting period there was only one international visit to Brass for Africa Uganda in January. The lack of international visitors and volunteers was missed greatly as not only do our guests bring valuable knowledge and skills to share, but they can also advocate for the charity upon return to their home countries.

INTERNSHIPS

Brass for Africa continued the partnership with Kolping Youth Services in Germany providing 12-month internships in our Monitoring & Evaluation department for two German students. The two interns arrived in September 2019 but were recalled to Germany in March 2020 due to the COVID -19 pandemic. Unfortunately, the planned resumption of this excellent scheme in Sept 2020 for two new interns from Germany was postponed indefinitely, again due to COVID -19 restrictions.

In March 2020, Brass for Africa Director of Music Education and Executive Director visited Oxford University and held interviews and auditions to select summer interns through the Oxford University Careers Services. Two excellent candidates were selected but unfortunately lockdown in both Uganda and UK meant that it was not possible for these internships to go ahead as planned.

THE ALISON BALSOM FELLOWSHIP

During this reporting period, Brass for Africa's Patron Alison Balsom OBE, renewed support for The Alison Balsom Fellowship position.

The Fellowship continues to support the Director of Music Education

Lizzie Burrowes continues in this position and our Trustees and beneficiaries continue to see the huge benefit of having a dedicated, professional and talented music educator based full time in Kampala training, mentoring and supporting our local teaching team.

Increased musical attainment, improved organisational structure and professionalism has ultimately resulted in a greater impact to our beneficiaries and staff.

Permission granted by the Charities Commission for Lizzie to remain on the board of trustees with conditions to ensure no conflict of interest would arise remains in place.

ACHIEVEMENTS AND PERFORMANCE



Overview:

- This reporting period, 2020, began strongly with the organisation spring boarding off a hugely successful 2019, with our UK tour, the placing of four of our young Music and Life-Skills teachers into careers with the British Army Corps of Army Music and our 10-year anniversary event at the Barbican Centre, London, being some of the highlights. In Uganda programmes were growing and new partnerships were being forged and the huge benefits of our integrated Life-Skills programme was beginning to show real and tangible results with our team and beneficiaries. We had also selected, and started work with, a group of 10 young Ugandan Musicians for a trip to Switzerland in August 2020 as we had been invited to perform at the prestigious Lucerne Music Festival.
- By March 2020, we were working with over 1000 disadvantaged youth across Uganda, Liberia & Rwanda, delivering almost 300 Music and Life-Skills training sessions per month.
- As 2020 progressed, the COVID-19 pandemic saw large parts of the world shutting down, and at the end of March 2020, the Ugandan, Rwandan and Liberian governments instigated their COVID-19 prevention and mitigation measures. Airports and land borders were closed. Schools and universities were closed, gatherings and youth group meetings were banned, night curfews imposed, public transport stopped, markets and street traders prohibited from trading and working from home made compulsory where possible. Partner organisations locked down their residential homes and street child refuge centres. The Kampiringisa Juvenile Rehabilitation Centre also closed its doors to external visitors and NGO's. Many more measures were taken which inhibited Brass for Africa from operating in any normal sense.
- In early March as the dangers of COVID became apparent, the Senior Management Team carried out an extensive risk assessment process and BfA instigated their own COVID- 19 safety measures in accordance with best practice and guidance. BfA also equipped all outreach partners with water tanks with taps, fresh water, soap and detergent for handwashing as well as promoting and insisting on social distancing and wearing of masks where appropriate.
- April saw a complete cessation of our programmes and our training centre reduced to a skeleton staff with other staff members working from home. We innovated through this by providing all BfA teachers with devices and mobile data and began a distance training programme for them using Zoom. Lizzie Burrowes, our Director of Music Education, oversaw this project and having returned to the UK in March as advised by the UK Government, continued to train the teaching team remotely from the UK until she was able to return to Uganda in October 2020.
- In April it became apparent, through several community outreach programme leaders, that many of our beneficiaries were struggling as they and their guardians were forbidden from working. Living hand to mouth in informal settlements (known locally as slums) with no savings to rely on and no government aid meant that people were starting to go hungry and the community leaders reported fears of girls turning to prostitution and boys turning to crime.
- The Trustees decided to seek funding for our "crisis relief" project and raised sufficient funds to provide food and sanitary products to almost 500 hundred households across four "slum" communities and even to the isolated community, where we implement an HIV intervention outreach, on Kalangala Island in Lake Victoria.
- In May, using our growing experience in this field, we began to roll out a distance learning programme to three of our outreach programmes, particularly targeted at young and adolescent girls. These were hugely successful and popular and created a sense of community and a "lifeline" for many locked down in cramped conditions often sharing homes and rooms with many family members.

- In June we resumed our programme in Rwanda, again employing distance learning technology and empowering one of our Rwandan participants to lead sessions in accordance with Brass for Africa and Rwandan Government restrictions and guidance.
- July, we added another two programmes to our distance learning portfolio. Having impressed the US Embassy in Kampala with our cautious but innovative approach to engaging youth they approved the resumption of our Youth Health Ambassadors Through Music programme. We also placed tablet devices into the Kampiringisa Juvenile Rehabilitation centre and began remote teaching there, making Brass for Africa the only NGO effectively working in this facility throughout the pandemic.
- August saw the launch of an exciting new programme with funding from an Oxfam "Voices" grant. This programme was to evaluate if using music and life-skills training is beneficial to autistic youth, not only in their personal development but also in raising the profile and giving a "Voice" to a completely overlooked group in society and the communities we work in. Our teaching team underwent specific training to work with young people affected by Autism Spectrum Disorders (ASD) and Government approval was granted to commence in person teaching on this programme. (Complying with COVID prevention methods).
- August also saw the resumption of in person training in Kalangala, permission was granted by local authorities and the office of the president. Music, life-skills and the youth health and wellbeing club meetings were approved and restarted with controlled numbers in outdoor settings.
- As we moved into September more of our programmes resumed in accordance with required permissions and restrictions. Having proven the immense value of our programmes in the community, and our ability to restart them in a safe and controlled fashion, and by using our innovative approach to distance teaching we managed to re-engage and work with 20% of the participants we had in March by the end of September.
- The Ugandan Government re-opened borders and the airport in October and many of our programmes were able to reopen with specific permissions and conditions. However, some organisations such as Missionaries of The Poor, Hope for Justice/Retrak Street Children Centres and Kampiringisa were not allowing any external personnel on their premises.
- Both Liberia and Rwanda went into a series of restrictions and lockdowns. In Rwanda we continued with the distance e-learning initiative and in Liberia we reduced our numbers to around 30 participants at our main centre and bandstand.
- By the end of the reporting period. we were working with approximately 50% of our pre-pandemic beneficiaries.

Key Achievements and Innovations:

- Brass for Africa supported the full and part-time employment and welfare for 43 African Nationals and 3 UK staff throughout the COVID-19 Pandemic in 2020
- Upskilling of our Ugandan Music and Life-Skill Teachers to teach remotely via Zoom
- Winning new in-country support from Oxfam and the US Embassy's "Presidents Plan For Aids Relief" during COVID-19 "lockdown" in Uganda
- Restarting programmes through gaining government and community confidence and trust.
- Successfully presenting two of our Ugandan Music and Life-Skills Teachers for Virtual Auditions with British Army Corps of Army Music. Both passed and have been offered positions subject to passing Selection Centre in the UK when possible to attend in the UK.
- Training for, and delivering, music training to youth at the Dorna Centre for Autism.
- Delivering essential food and sanitary items to over 500 beneficiary families during the lockdown period
- "TOPOWA, Never Give Up!" A feature documentary film covering the journey of Brass for Africa musicians from Katwe to performing at the Cheltenham Music Festival with Wynton Marsalis was completed. The film won "Best Music Documentary" at the London Raindance Film Festival, judged by category sponsors Spotify UK.

Key Challenges

- Reacting and planning for COVID restrictions imposed at short notice
- Inability for key staff members to return to Africa, closed borders and travel restrictions
- Inability to ship instruments and essential supplies to Africa
- Fundraising. We rely on hosting a number of fundraising events throughout the year and many groups raise funds for Brass for Africa through their own events. COVID restrictions meant that this has not been possible at all this year. We were also planning to roll out a "members" monthly donation scheme in March which we have delayed and restrategised to apply for trusts, grants and foundations. Individual giving, and attracting it, remains a challenge
- Unrestricted funding, funding of "Core Costs". Many programmes have specific funding, and we rely on unrestricted giving to cover core costs

Training:

Brass for Africa continued its successful programme of developing junior music and life-skills teachers through our "Future Talent Programme". Five new apprentices, formerly students and beneficiaries of our music and life-skills programmes, were selected to join the teaching team in Kampala during the reporting period. As well as musical development, Brass for Africa teachers undertake monthly personal and professional development sessions covering such subjects as personal finance and budgeting, mental healthcare, public speaking and presenting, professional etiquette and behaviour. This training gives our teachers, the skills, confidence and ability to live independently, be successful in the workplace and set a good example to their students and peers. Despite all of the difficulties posed during 2020, seven BfA teachers passed Associated Board of the Royal Schools of Music Grade 5 theory exams during the reporting period.

Life-Skills Training:

Brass for Africa's bespoke integrated music and life-skills programme continues to be delivered to all of our participants in order to equip young people with life-skills to understand who they are, appreciate where they are going and understand what challenges they may face along the way.

The programme aims to assist children to adopt positive and adaptive behaviour, develop confidence, encourage school attendance, awareness of rights and gender-based discrimination and provide peer support groups. It also aims to provide information and guidance on critical issues affecting them. The local content created programme aims to nurture and train the eight key attributes as identified by BfA as beneficial for the development of young people on our programmes. The eight key attributes making up our life-skills curriculum are: Self Confidence, Leadership, Teamwork, Concentration, Problem Solving, Communication, Grit and Perseverance and Resilience.

Life-Skills curriculum Co-Creation development continued throughout 2020 lockdown through zoom workshops led by our Life-Skills officer in Kampala.

Many participants have sighted these life-skills, such as resilience and communication, as extremely useful when dealing with the challenging conditions of lockdown in Kampala.

Instruments and Instrument Repair:

Brass for Africa continued to receive a small number of donated second-hand instruments during the reporting period, although because of very limited access to our UK storage facility and the inability to ship any instruments to Africa during the period the charity had to decline or postpone a number of instrument donation offers. Freighting to Africa is extremely costly in normal times, but with reduced airline flying and reduced freight capacity the availability and cost of shipping was prohibitive during the period.

Brass for Africa Instrument Repair Workshop continued to operate throughout the period maintaining and repairing the limited instrument stock in Uganda. Spare parts and consumables are not available in Uganda and this did cause some difficulties in country, apart from spares hand carried out by re returning Director of Music Education in October, we were unable to resupply the workshop regularly. We are grateful to Dawkes Music who continue to be very supportive in this area of our operation.

Welfare and Local Organisation Support:

Without the basics of life, many of the young people participating in our music programmes would not be able to thrive and prosper. During the very difficult period Brass for Africa's support in this area was vital.

This reporting period Brass for Africa continued to fund the operational costs of the Mummy Foundation (MF) facility in the Katwe community in Kampala. The Charity supported the education of 64 young girls from the Katwe slum area and funded 9 key positions within the organisation. The Mummy Foundation originated as a safe place for the young girls living in the Katwe slum to go to during the day if they were not in education. Brass for Africa has long supported the Katwe community and in 2014 funded the building of a new Mummy Foundation facility. This facility is now a registered NGO and kindergarten, predominantly for girls, and has become a hub of the community. In addition to the existing music programmes of singing and cultural dance delivered to the young girls attending the Foundation, Brass for Africa continues to provide brass music education to the girls attending along with other children from the surrounding Katwe community.

In March and due to Covid-19, MF were unable to generate any income independently and to save this much valued facility in the heart Katwe, BfA doubled their support to ensure that no staff member was without a salary, to ensure the facility upkeep and to ensure that the children of the centre still had access to learning, albeit from a remote setting. Additionally, BfA Uganda senior office staff assisted the MF management team with development and training.

BfA continued to support the M-LISADA Organisation, through the partial funding of a key staff role within their organisation.

Brass for Africa continues to provide funding for the music department at the Tender Talents Magnet School, which has 350 students from poor and underprivileged backgrounds. All students benefit from Brass for Africa funded music education.

Tender Talents Magnet School use agricultural land to grow crops to feed the school children. When the crops failed during the reporting period BfA granted from the "crisis fund" to allow the purchase and planting of new seeds.

"Crisis fund" grants were also issued to a number of smaller partner organisations to assist with costs during the very difficult "lockdown" period.

BfA continued Tertiary Education support for two young people from within the Brass for Africa community. These individuals work as music and life-skills teachers for the Charity whilst continuing to study for their degrees. Additionally, two of our beneficiaries were awarded partial scholarships to study a certificate in music from the African Institute of Music (AIM) through skills they developed while attending BfA music and life-skills sessions. BfA funded the balance to enable them to attend this course.

The Charity continues to provide ongoing comprehensive health care insurance to all of our young teachers and staff in Kampala. The ability to receive timely and reputable healthcare is hugely important and reassuring for our staff.

Risk Management:

The Trustees and senior staff identify and review the major risks to which they believe the Charity is exposed to, particularly those related to programmes, finance, fundraising and child safeguarding, on an on-going basis; and work to ensure that appropriate controls are in place to provide reasonable assurance against fraud, negligence, carelessness and error. Risks are discussed at regular Trustee meetings and operationally with the Senior Management Team as risks are identified.

Brass for Africa also works closely with their partners in Africa, through hosting quarterly partner days, to deliver an appropriate risk-managed portfolio of activities. Although face to face meetings were not possible during this period, ongoing communication with partners continued.

Specific COVID related Risk Assessments and Management strategies were implemented during the reporting period. These assessments were continually reviewed in line with government advice and best practice. Training was given to senior management on how to conduct quick and "in-field" risk assessments in changeable operating environments.

Going Concern:

COVID-19 assessment

A year in and the pandemic is still having a major impact on all areas of Brass for Africa operations and fundraising.

All three African countries in which we work, have had restrictions imposed and changed at very short notice as their relevant governments seek to mitigate the impact of growing infections and hospitalisations.

As you can see from the activities reported on for this period, Brass for Africa is well respected by partner organisations and Government departments and works continuously with them to ensure that the charity maximises its positive impact on individuals and communities, in a safe and sustainable way.

The BfA team have learned many new skills through the pandemic and are agile and able to react quickly but responsibly to needs that we become aware of due to the close relationships we have built with community leaders and beneficiaries.

Although the figures report an increase in funds raised, these funds are well below targets set before the COVID pandemic. The inability to hold BfA events and for supporters to hold their own events during the reporting period has impacted fundraising hugely and continues to do so for 2021.

PLANS FOR 2021

To reopen and restart programmes closed due to COVID as and when possible.

During this reporting period Brass for Africa were again invited to bring a performing group of musicians from Uganda to perform with youth groups in Switzerland and at the prestigious Lucerne festival in August 2021. With the interruption of the Covid-19 epidemic, the tour was unable to go ahead as planned in August 2021. The festival organisers have invited the BfA musicians to attend in summer 2022.

The continuation of our "Future Talents" programme where we will identify and engage new talent from beneficiaries in our outreach programmes, with a potential view to future employment with our organisation.

Launch of a specific fundraising and awareness campaign in early 2021 to specifically support the BfA Gender Equality key strategy pillar.

Roll out and recruitment of a Brass Music Intern in association with a Music College or Conservatoire. This placement of a high-level brass player will assist the Director of Music Education in raising the technical skills and musical development of our teachers and in turn our beneficiaries.

FINANCIAL REVIEW

In 2020, Brass for Africa's income totalled £567,590, whilst expenditure amounted to £315,117 resulting in a surplus for the period of £252,473. The Charity's funds at year-end were £340,121 of which £122,540 were for restricted purposes.

There was a significant increase in income during this reporting period, mainly due to a large donation to specifically support development costs for two years.

Expenditure in this period was less than last year. Reduced expenditure was mainly due to the COVID-19 pandemic restricting programme delivery and the associated programme operating costs and the lack of exceptional costs associated with foreign tours and events.

UK core costs for development and administration, although significant, continue to be funded specifically for these purposes by a private donor and not through general fundraising.

There was a decrease in expenditure on Charitable Activity in Africa, which was due to reduced operational costs brought about by the restrictions of the COVID -19 pandemic.

A portion of the income and associated expenditure (£27,792) in this reporting period is in the form of Gifts in Kind for Donated Services of an Administration Manager.

Our income continues to derive from the generosity of individuals, corporates, trusts, fund raising events and those raising funds for us through holding their own events. During this period our income from all sources was less than the previous reporting period, except income from individual donations which saw an increase. COVID–19 impacted on donor events and sponsorship particularly, but there was increased individual donations as a result of a campaign to attract regular monthly givers, and the one-off two-year development funding mentioned above.

Individual Donations totalled £401,147 and Donor Events and Sponsorship events in 2020 accounted for £14,226 of income.

Charitable Trust income was down on the previous period totalling £103,613 in 2020 (£59,920 restricted), along with a fall in Corporate Donations totalling £19,000. Our experience was that there was an increase in the number of applications by many other organisations for Trusts and Grants generally, and that many Trusts and Grants switched to specific COVID-19 support. Corporates were also hard to engage as many organisations were reviewing their CSR programmes in light of the pressures brought about by the Pandemic, and staff working from home.

We continued to benefit from non-cash benefits from our partners and supporters in particular from donated used brass instruments and donated administrative services. Non-cash benefits have made a huge difference in allowing the Charity to carry out its charitable aims. Brass for Africa Trustees recognise that without this support it could not function so efficiently or achieve so much. A careful watch is kept on this hidden income so as to be fully aware of its impact in the event of withdrawal.

The Charity continues with minimal UK costs outside of that spent on raising funds. Fundraising costs this period has decreased slightly to £78,008, however the spend on charitable activities at £228,478 represents 73% of total expenditure. Whilst music training, education and performance costs continue to make up over 98% of our charitable expenditure, we continued to help support the basic needs of a number of our projects through grants for feeding, welfare, crisis relief needs, as well as provide funding for instrument repair and supply of music equipment.

This has been a difficult period for growth and development both in Africa and in the UK because of the global pandemic. We have continued to adapt new and varied approaches to attain funding by the use of online webinars and performances and increased social media and newsletters to engage and inform donors and supporters.

Although confident, the year ahead will be even more challenging as we seek funds to sustain our activities due to the continued effects of the ongoing COVID -19 pandemic.

The Trustees' reserve policy is to hold 3 months of funding for core music programmes and teacher funding.

RESPONSIBILITIES OF THE TRUSTEES

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

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

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

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

This report was approved by the Board of Trustees on 22nd September 2021

Signed on behalf of the Board of Trustees

.....
J Trott
Director and Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRASS FOR AFRICA

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020 which are set out on pages 20 to 25.

Responsibilities and basis of report
As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's report
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

Andrew Beet FCA

Date. 23 September 2021

Rice Associates Limited
Market Chambers
3-4 Market Place
Wokingham
RG40 1AL

Brass for Africa

Charity Reg No. 1149863
Company Reg No. 8256267

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2020

(incorporating an income and expenditure account)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income from:	2				
Donations and legacies		379,593	186,185	**565,778**	385,073
Other trading activities		1,812	-	**1,812**	4,465
Total income		381,405	186,185	**567,590**	389,538
Expenditure on:	3,4				
Costs of raising funds		80,788	-	**80,788**	86,960
Expenditure on charitable activities		111,300	97,723	**209,023**	325,550
Governance costs		25,306	-	**25,306**	13,600
Total expenditure		217,394	97,723	**315,117**	426,109
Net income/(expenditure) before transfers		164,011	88,462	**252,473**	- 36,571
Transfers between Funds	8	19,075	(19,075)	-	-
Net movement in Funds		183,086	69,387	**252,473**	- 36,571
Reconciliation of funds:					
Total funds brought forward		34,495	53,153	**87,648**	83,456
Total funds carried forward		217,581	122,540	**340,121**	46,885

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derives from continuing activities.

Brass for Africa

Charity Reg No. 1149863
Company Reg No. 8256267

BALANCE SHEET
AT 31 DECEMBER 2020

	Note	2020	2019
		£	£
Fixed assets			
Tangible assets	5	4,923	7,358
Total fixed assets		4,923	7,358
Current assets			
Debtors	6	29,018	40,776
Cash at bank and in hand		312,671	45,550
Total current assets		341,689	86,326
Liabilities			
Creditors: Amounts falling due within one year	7	(6,491)	(6,036)
Net current assets		335,198	80,290
Total net assets		340,121	87,648
Funds of the Charity	8		
Unrestricted funds		224,081	34,495
Restricted income funds		116,040	53,153
Total charity funds		340,121	87,648

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the period ended 31 December 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 December 2020 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006, and

b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 396 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102.

The financial statements were approved by the Board of Trustees on 22nd September 2021

Signed on behalf of the board of directors and trustees by:

.....

J Trott
Director and Trustee

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2020

Charity Information

Brass for Africa is a charitable company limited by guarantee incorporated in England and Wales. The registered office is 65a Oxford Road, Wokingham RG41 2YH. The charity is a public benefit entity as defined by FRS 102.

1. Accounting Policies

a) Basis of preparing the financial statements
The financial statements have been prepared on a going concern basis. There are no material uncertainties related to events or conditions that cast any significant doubt about the ability of the company to continue as a going concern. The financial statements are prepared for the year ended 31 December 2019.
b) Accounting convention
The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.
c) Preparation of the accounts on a going concern basis
As discussed more fully in their report, the trustees have considered the likely impact of Covid-19 on the charity. They have also considered the reserves available and expressions of support from donors and have reached the conclusion that the charity is a going concern.
d) Funds Accounting
Funds held by the charity are either:
Unrestricted general funds - those that can be used in accordance with the charitable objects at the discretion of the trustees; or
Restricted funds - those that may 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 specific stated purposes.
e) Income
All income, including tax reclaimed, is included on the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income is deferred where it represents a payment in advance for a specific event which will not take place until a future accounting period, except for sponsorship for charity challenges.
Interest receivable is included in the accounts in the period in which it is earned.
f) Gifts in Kind
Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised under the following conditions: Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity and when their value can be ascertained with reasonable accuracy; Gifts in kind for use by the charity valued as material (over £500) are included in the SOFA as income when receivable. Corresponding amounts are included in expenditure. Gifts in kind for conversion to cash are accounted for when sold.
g) Donated services and facilities
These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material (over £500). The value placed on these resources is the estimated cost to the charity of acquiring the service or facility received.
h) Volunteer help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
i) Expenditure
Expenditure is accounted for on an accruals basis where practicable to do so and has been classified under headings that aggregate all cost related to the category. Expenditure on overseas projects is accounted for as incurred. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.
j) Fixed Assets and Depreciation
Tangible fixed assets with a value of over £1000 are capitalised and are stated at cost less depreciation. Depreciation is at a rate calculated to write off the cost over its useful life.
Motor Vehicles Over 4 years
k) VAT
Value Added Tax is not reclaimable by the Charity and, as such, is included in the relevant costs in the SOFA.

2. Income

Donations and legacies	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Individual donations	279,482	121,665	**401,147**	179,796
Donor events and sponsorship	9,626	4,600	**14,226**	20,166
Corporate donations	19,000	-	**19,000**	21,402
Grants and Charitable Trust Donations	43,693	59,920	**103,613**	135,917
Bequests and legacies	-	-	**-**	-
Gifts in Kind and Donated Services	27,792	-	**27,792**	27,792
Total	379,593	186,185	**565,778**	385,073

Donated services totalled £27,792 (2019: £27,792) and represents bookkeeping, development manager and accountancy services and administrative support services

Gifts in Kind and Donated Services are matched with comparable expenditure over relevant areas of activity in the charity.

Other trading activities	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Event & challenge income	750	**-**	**750**	3,701
Trading income	1,062	**-**	**1,062**	764
Total	1,812	-	**1,812**	4,465

Trading income includes sales of BfA branded goods, donated musical instruments and sales of African craft goods purchased from BfA funded projects.

3. Expenditure

Costs of raising funds	Total Cost 2020 £	2019 £
Third party donor administration costs	6,948	4,169
Event & challenge costs	6,230	34,110
Publicity and marketing, including website	67,418	48,030
Other fundraising costs	167	651
	80,788	86,960

Expenditure on charitable activities	Total Cost 2020 £	2019 £
The charity works in Uganda ,Liberia and Rwanda, the majority of charitable expenditure was through supporting projects in Uganda.		
Training, education and perfomance costs	204,772	321,278
Provision of brass instruments, equipment and instrument repair	25	547
Welfare and local organisational support	4,226	3,725
	209,023	325,550

Governance costs	Total Cost 2020 £	2019 £
Accountancy, Inspection and other fees	25,306	13,600
	25,306	13,600

Governance costs includes £4,300 (2019: £4,300) payable to the charity's independent examiner.

4. UK Support costs

UK costs are directly apportioned to fundraising, governance or charitable activites where possible.The exception is administrative support costs which have been apportioned to fundraising (25%) and governance (75%). All other costs have been apportioned to charitable activities or fundraising as appropriate.

	Total Cost 2020	2019
Nature of Expenditure	**£**	£
Insurance	711	549
Accounting software & book-keeping services	5,923	6,376
Administrative & fundraising support for charity	27,792	27,792
Printing & Stationery	42	-
TOTAL	34,468	34,717

5. Fixed Assets

Tangible assets
Motor Vehicles

	Office Equipment	Motor Vehicles	**Total Cost 2020**	2019
Cost			£	£
B/f	13,762	11,245	25,007	23,015
Additions	1,187	-	1,187	2,735
Disposals	(177)	-	(177)	(743)
C/f	14,772	11,245	26,017	25,007
Accumulated depreciation				
B/f	6,404	11,245	17,649	12,004
Charge for the period	3,551	-	3,551	5,942
Disposals	(106)	-	(106)	(297)
C/f	9,849	11,245	21,094	17,649
Net Book Amount	4,923	-	4,923	7,358

6. Debtors: Amounts falling due within one year

	2020	2019
	£	£
Prepayments	9,644	18,447
Other debtors	19,374	22,329
	29,018	40,776

7. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	-	-
Deferred income	-	-
Accrued expenses	6,491	6,036
	6,491	6,036

There are no long term financial commitments.

8. Analysis of Funds

Fund	Balance at 31.12.19	Income	Expenditure	Movement between funds	Balance at 31.12.20
	£	£	£	£	£
General Fund	34,495	399,096	185,085	(24,425)	224,081
Mummy Foundation Fund	-	33,250	10,410	-	22,840
Instrument Workshop Fund	-	5,944	448	-	5,496
Welfare Support Funds	4,243	9,033	8,846	-	4,430
Educational Support Funds	527	4,533	4,523	-	537
Music Delivery Funds	34,381	45,925	40,368	11,925	51,863
Fellowship	14,002	37,500	33,128	12,500	30,874
	87,648	535,281	282,808	-	340,121

Analysis of Net Assets Between Funds

Fund balances at 31 December 2020 are represented by:	Unrestricted £	Restricted £	Total Funds £	2019 £
Fixed assets	4,923	-	4,923	11,011
Debtors	21,549	7,469	29,018	39,146
Cash at bank and in hand	201,468	111,203	312,671	82,478
Creditors	(3,859)	(2,632)	(6,491)	(8,416)
Net Assets	224,081	116,040	340,121	124,219

9. Trustees

Trustee, J Trott continues to devote his time and efforts leading the Charity as Executive Director / CEO on a voluntary and unpaid basis. One Trustee, E Burrowes received remuneration of £20,357 (2019: £13,035) in connection with her full time role for Brass For Africa as Director of Music Education in Uganda. The remuneration relates to a contract of employment between Brass For Africa and the trustee in accordance with the charity's articles of association. This cost is fully funded by an individual donation specifically restricted to cover this much needed position in Africa. Two (2019: two) trustees were reimbursed a total of £1,860 (2019: £3,707) for travel and subsistence expenses. Note should be made that two trustees made donations to the value of £245,793 (2019: £83,894). A further donation of £27,792 (2019: £27,792) was received as gifts in kind from one trustee.

10. Related Party Transactions

The charity reimbursed expenses related to fundraising of £247 (2019: travel costs and reimbursed travel expenses for fundraising events of £1,018) for a relative of a trustee.

11. Staff costs

The financial statements include UK employment costs (including those received as gifts in kind) as follows:

	Total Cost 2020 £	2019 £
Salaries and wages	85,357	60,370
Social security costs	8,180	5,264
Pension costs	1,965	2,265
	95,502	67,899

No employees had employee benefits in excess of £60,000 (2019: nil).

The average monthly head count including staff provided as donations in kind, was 3.0 staff (2019: 2.6 staff) and the average monthly number of full-time equivalent employees (including casual or part tyime staff) during the year were as follows: Note should be made that all of these positions are either provided as gift in kind donations or funded from a donation that is specifically restricted to funding that position.

	2020	2019
Training & education	1.00	1.81
Fundraising	1.25	0.62
Administrative	0.75	0.15
	3.00	2.58