

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

REPORT AND FINANCIAL STATEMENT

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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

2020 IMPACT SNAPSHOT

**DESPITE COVID-19, THE
LOCKDOWN AND
CLOSURE OF MANY
PROGRAMMES, WE
STILL REACHED**

507

**DISADVANTAGED
CHILDREN AND YOUNG
PEOPLE ACROSS
UGANDA, RWANDA AND
LIBERIA WEEKLY**

WE DELIVERED

1340

**MUSIC AND LIFE-SKILLS
LESSONS. 1230 IN
PERSON AND 110
VIRTUALLY THROUGH E-
LEARNING.**

**WE MANAGED TO
CONTINUE WORKING
WITH**

14

**LOCAL
COMMUNITY-BASED
PARTNERSHIPS**

WE LAUNCHED

1

**NEW PROGRAMME
WITH OXFAM VOICES
TO SUPPORT
CHILDREN AND YOUNG
PEOPLE WITH AUTISM
IN UGANDA**

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.

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- 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. Freight 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 Trot
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

STATEMENT OF FINANCIAL ACTIVITIES **YEAR ENDED 31 DECEMBER 2020**

(incorporating an income and expenditure account)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<u>Income from:</u>	2				
Donations and legacies		379,593	186,185	565,778	385,073
Other trading activities		1,812	-	1,812	4,465
<i>Total income</i>		381,405	186,185	567,590	389,538
<u>Expenditure on:</u>	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
<i>Total expenditure</i>		217,394	97,723	315,117	426,109
Net income/(expenditure) before transfers		164,011	88,462	252,473	- 36,571
<i>Transfers between Funds</i>	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.

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.

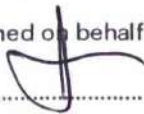
The directors acknowledge their responsibilities for:

- 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

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Donations and legacies				
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.

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Other trading activities				
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

	Total Cost 2020 £	2019 £
Costs of raising funds		
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

	Total Cost 2020 £	2019 £
Expenditure on charitable activities		
<i>The charity works in Uganda, Liberia and Rwanda, the majority of charitable expenditure was through supporting projects in Uganda.</i>		
Training, education and performance 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

	Total Cost 2020 £	2019 £
Governance costs		
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 activities 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 2020	2019
	£	£
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	<u>34,468</u>	<u>34,717</u>

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	<u>14,772</u>	<u>11,245</u>	<u>26,017</u>	<u>25,007</u>
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	<u>9,849</u>	<u>11,245</u>	<u>21,094</u>	<u>17,649</u>
Net Book Amount	<u>4,923</u>	<u>-</u>	<u>4,923</u>	<u>7,358</u>

6. Debtors: Amounts falling due within one year

	2020	2019
	£	£
Prepayments	9,644	18,447
Other debtors	<u>19,374</u>	<u>22,329</u>
	<u>29,018</u>	<u>40,776</u>

7. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	-	-
Deferred income	-	-
Accrued expenses	<u>6,491</u>	<u>6,036</u>
	<u>6,491</u>	<u>6,036</u>

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
	<u>87,648</u>	<u>535,281</u>	<u>282,808</u>	<u>-</u>	<u>340,121</u>

Analysis of Net Assets Between Funds

	Unrestricted £	Restricted £	Total Funds £	2019 £
Fund balances at 31 December 2020 are represented by:				
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	<u>224,081</u>	<u>116,040</u>	<u>340,121</u>	<u>124,219</u>

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
	<u>95,502</u>	<u>67,899</u>

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 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.

	2020	2019
Training & education	1.00	1.81
Fundraising	1.25	0.62
Administrative	0.75	0.15
	<u>3.00</u>	<u>2.58</u>