

# Brass for Africa



(A company limited by guarantee having no share capital)

## Report and Financial Statements for the period January 1<sup>st</sup> - 31st December 2021

Charity Number: 1149863

Company Number: 8256267

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## **REPORT AND FINANCIAL STATEMENT**

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## **REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31<sup>ST</sup> 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 17<sup>th</sup> 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**

### **2021 IMPACT SNAPSHOT**

**DESPITE COVID-19, THE  
LOCKDOWN AND THE  
SLOW REOPENING OF  
PROGRAMMES, WE STILL  
REACHED**

**1254**

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

**WE DELIVERED**

**1283**

**MUSIC AND LIFE-SKILLS  
LESSONS. 1206 IN  
PERSON AND 77 E-  
LEARNING LESSONS**

**WE MANAGED TO  
CONTINUE WORKING  
WITH**

**19**

**LOCAL  
COMMUNITY-BASED  
PARTNERSHIPS**

**WE LAUNCHED**

**3**

**NEW OUTREACH  
PROGRAMME  
SUPPORTING THE  
COMMUNITIES OF THE  
BIDI BIDI REFUGEE  
SETTLEMENT AND THE  
YUMBE COMMUNITY**

**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 5<sup>th</sup> 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.

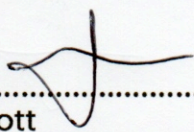
In preparing these financial statements, the Trustees are required to:

- 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



## **STATEMENT OF FINANCIAL ACTIVITIES** **YEAR ENDED 31 DECEMBER 2021**

(incorporating an income and expenditure account)

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

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

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

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.

|                                 | Unrestricted<br>£ | 2021<br>Restricted<br>£ | Total<br>£   | 2020<br>Total<br>£ |
|---------------------------------|-------------------|-------------------------|--------------|--------------------|
| <b>Other trading activities</b> |                   |                         |              |                    |
| Event & challenge income        | 856               | 340                     | <b>1,196</b> | 750                |
| Trading income                  | 30                | -                       | <b>30</b>    | 1,062              |
| <b>Total</b>                    | <b>886</b>        | <b>340</b>              | <b>1,226</b> | <b>1,812</b>       |

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 2021<br>£ | 2020<br>£     |
|--|----------------------|---------------|
| <b>Costs of raising funds</b>              |                      |               |
| 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           |
|  | <b>74,357</b>        | <b>80,788</b> |

|   | Total Cost 2021<br>£ | 2020<br>£      |
|---|----------------------|----------------|
| <b>Expenditure on charitable activities</b>   |                      |                |
| <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   | 260,731              | 204,772        |
| Provision of brass instruments, equipment and instrument repair   | 9,215                | 25             |
| Welfare and local organisational support  | 24,615               | 4,226          |
|   | <b>294,561</b>       | <b>209,023</b> |

|  | Total Cost 2021<br>£ | 2020<br>£     |
|--|----------------------|---------------|
| <b>Governance costs</b>                |                      |               |
| Accountancy, Inspection and other fees | 37,666               | 25,306        |
|  | <b>37,666</b>        | <b>25,306</b> |

Governance costs includes £4,300 (2020: £4,300) payable to the charity's independent examiner and £11,830 (2020: £0) legal costs incurred 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 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 2021 | 2020          |
|--|-----------------|---------------|
|  | £               | £             |
| 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  | <u>34,643</u>   | <u>34,468</u> |

#### 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                      | <u>22,341</u>    | <u>11,245</u>  | <u>33,586</u>   | <u>26,017</u> |
| 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                      | <u>14,616</u>    | <u>11,245</u>  | <u>25,861</u>   | <u>21,094</u> |
| Net Book Amount          | <u>7,725</u>     | <u>-</u>       | <u>7,725</u>    | <u>4,923</u>  |

#### 6. Debtors: Amounts falling due within one year

|               | 2021          | 2020          |
|---------------|---------------|---------------|
|               | £             | £             |
| Prepayments   | 19,524        | 9,644         |
| Other debtors | 20,595        | 19,374        |
|               | <u>40,120</u> | <u>29,018</u> |

#### 7. Creditors: Amounts falling due within one year

|                  | 2021         | 2020         |
|------------------|--------------|--------------|
|                  | £            | £            |
| Trade creditors  | -            | -            |
| Deferred income  | -            | -            |
| Accrued expenses | 2,345        | 6,491        |
|                  | <u>2,345</u> | <u>6,491</u> |

There are no long term financial commitments.

## 8. Analysis of Funds

| Fund                      | Balance at<br>31.12.20<br>£ | Income<br>£    | Expenditure<br>£ | Movement<br>between<br>funds<br>£ | Balance at<br>31.12.21<br>£ |
|---------------------------|-----------------------------|----------------|------------------|-----------------------------------|-----------------------------|
| 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                      |
|                           | <u>340,121</u>              | <u>366,701</u> | <u>406,582</u>   | <u>-</u>                          | <u>300,240</u>              |

## Analysis of Net Assets Between Funds

|   | Unrestricted<br>£ | Restricted<br>£ | Total Funds<br>£ | 2020<br>£      |
|---|-------------------|-----------------|------------------|----------------|
| Fund balances at 31 December 2021 are represented by: |                   |                 |                  |                |
| 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  | <u>173,425</u>    | <u>126,815</u>  | <u>300,240</u>   | <u>340,121</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 £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 reimbursement costs of £2,099 (2020: fundraising costs of £247) for a relative of a trustee. The welfare reimbursement 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<br>£ | 2020<br>£     |
|-----------------------|----------------------|---------------|
| Salaries and wages    | 112,949              | 85,357        |
| Social security costs | 10,847               | 8,180         |
| Pension costs         | 2,605                | 1,965         |
|                       | <u>126,401</u>       | <u>95,502</u> |

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        |
|                      | <u>3.92</u> | <u>3.00</u> |