

# 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 2022

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 2022**

### **MISSION AND VISION**

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

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

### **WHAT WE DO**

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

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

- Music education: this includes twice weekly brass band training sessions and regular performance opportunities;
- Life-skills: a bespoke life-skills programme that is integrated into the music sessions to bolster and support the attributes brought through music;
- Teacher training: a number of ex-participants receive training to work as music and life-skills teachers for Brass for Africa;
- Provision of instruments, equipment and instrument repair;

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

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## **Strategic Goals**

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

### **1 - Gender Equality:**

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

### **2 - Disability Inclusion:**

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

### **3 - Communities Empowered to Address Issues:**

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

### **4 - Workforce Preparedness:**

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

### **5 - Fulfil Musical Potential:**

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



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## **REFERENCE AND ADMINISTRATIVE DETAILS**

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

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## **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, Yumbe and Bidi Bidi in Uganda, several projects in Monrovia, Liberia and in Kigali, Rwanda.

### **Trustees:**

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

#### **Selection Criteria for Trustees**

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



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## **PUBLIC BENEFIT**

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

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

## **PARTNERSHIPS**

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

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

### **Refugee Response:**

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

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

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

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## **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.

## **INTERSHIPS**

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

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

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

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

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

## **THE ALISON BALSOM FELLOWSHIP**

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

The Fellowship continues to partially support the Director of Music Education

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

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



## **IMPACT AND OVERVIEW**

### **Participants Statistics**

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

### **Statistics by Location**

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

### **Outreach Classification Active Participants (1970)**

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

### **Sessions**

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

### **Events**

**133** Events captured in the year 2022

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

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## Overview by monthly highlights

### January 2022:

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

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

### February 2022:

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

### March 2022:

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

### April 2022:

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

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

### May 2022:

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



**June 2022:**

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

**July 2022:**

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

**August 2022:**

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

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

**September 2022:**

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

**October 2022:**

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

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

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

#### **November 2022:**

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

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

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

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

#### **December 2022:**

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

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



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### Key Challenges

#### Increased Costs:

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

#### Fundraising:

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

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

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

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

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

#### Training:

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

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

#### Life-Skills Training:

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

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

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

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

**Instruments and Instrument Repair:**

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

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

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



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**Welfare and Local Organisation Support:**

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

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

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

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

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

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

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

**Risk Management:**

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

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

**Going Concern:**

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

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

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

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

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



## **PLANS FOR 2023**

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

## **FINANCIAL REVIEW**

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

## **RESPONSIBILITIES OF THE TRUSTEES**

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

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

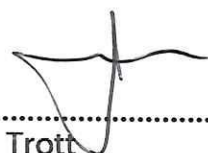
In preparing these financial statements, the Trustees are required to:

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

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

This report was approved by the Board of Trustees on ..... 19<sup>th</sup> September 2023

Signed on behalf of the Board of Trustees



.....  
J Trott  
Director and Trustee



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

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

### **Responsibilities and basis of report**

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

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

### **Independent examiner's report**

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

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

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

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

  
.....  
Andrew Beet FCA

Date. 19 September 2023

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

## **STATEMENT OF FINANCIAL ACTIVITIES** **YEAR ENDED 31 DECEMBER 2022**

(incorporating an income and expenditure account)

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

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 2022

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

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

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

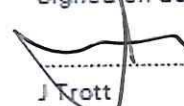
The directors acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006, and
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Section 396 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

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

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

  
J Trott  
Director and Trustee

## **NOTES TO THE ACCOUNTS** **YEAR ENDED 31 DECEMBER 2022**

### **Charity Information**

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

### **1. Accounting Policies**

#### **a) Basis of preparing the financial statements**

The financial statements have been prepared on a going concern basis. There are no material uncertainties related to events or conditions that cast any significant doubt about the ability of the company to continue as a going concern. The financial statements are prepared for the year ended 31 December 2022.

#### **b) Accounting convention**

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

#### **c) Preparation of the accounts on a going concern basis**

As discussed more fully in their report, the trustees have considered the likely impact of Covid-19 on the charity. They have also considered the reserves available and expressions of support from donors and have reached the conclusion that the charity is a going concern.

#### **d) Funds Accounting**

Funds held by the charity are either:

Unrestricted general funds - those that can be used in accordance with the charitable objects at the discretion of the trustees; or

Restricted funds - those that may only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for specific stated purposes.

#### **e) Income**

All income, including tax reclaimed, is included on the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income is deferred where it represents a payment in advance for a specific event which will not take place until a future accounting period, except for sponsorship for charity challenges.

Interest receivable is included in the accounts in the period in which it is earned.

#### **f) Gifts in Kind**

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

#### **g) Donated services and facilities**

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

#### **h) Volunteer help**

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

#### **i) Expenditure**

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

#### **j) Fixed Assets and Depreciation**

Tangible fixed assets with a value of over £1000 are capitalised and are stated at cost less depreciation. Depreciation is at a rate calculated to write off the cost over its useful life.

Motor Vehicles      Over 4 years

#### **k) VAT**

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



## 2. Income

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

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

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

	Unrestricted	2022 Restricted	Total	2021 Total
	£	£	£	£
<b>Other trading activities</b>				
Event & challenge income	2,598	25,776	28,374	1,196
Trading income	6,578	-	6,578	30
<b>Total</b>	<b>9,176</b>	<b>25,776</b>	<b>34,952</b>	<b>1,226</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 2022	2021
	£	£
<b>Costs of raising funds</b>		
Third party donor administration costs	7,192	6,948
Event & challenge costs	3,473	1,085
Publicity and marketing, including website	42,290	65,609
Other fundraising costs	314	715
	<b>53,269</b>	<b>74,357</b>

	Total Cost 2022	2021
	£	£
<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	418,828	260,731
Provision of brass instruments, equipment and instrument repair	4,270	9,215
Welfare and local organisational support	40,259	24,615
	<b>463,357</b>	<b>294,561</b>

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

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

#### **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.

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

#### **5. Fixed Assets**

Tangible assets  
Motor Vehicles

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

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

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

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

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	-	-
Deferred income	-	-
Accrued expenses	34,288	2,345
	<b>34,288</b>	<b>2,345</b>

There are no long term financial commitments.



## 8. Analysis of Funds

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

## Analysis of Net Assets Between Funds

Fund balances at 31 December 2022 are represented by:	Unrestricted £	Restricted £	Total Funds £	2021 £
Fixed assets	7,842	-	7,842	7,725
Debtors	68,674	3,487	72,161	40,120
Cash at bank and in hand	116,569	80,169	196,738	254,739
Creditors	(28,715)	(5,573)	(34,288)	(2,345)
Net Assets	<u>164,370</u>	<u>78,083</u>	<u>242,453</u>	<u>300,240</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. During 2021, one Trustee received remuneration of £38,563 in connection with their full time role for Brass For Africa as Director of Music Education in Uganda. The remuneration related to a contract of employment between Brass For Africa and the trustee in accordance with the charity's articles of association. This cost was fully funded by an individual donation specifically restricted to cover this much needed position in Africa. One trustee (2021: two trustees) was reimbursed a total of £2,123 (2021: £1,369) for travel and subsistence expenses. Note should be made that two trustees made donations to the value of £5,565 (2021: £10,770) and a trustee family foundation a £70,000 donation. A further donation of £28,781 (2021: £27,792) was received as gifts in kind from one trustee.

## 10. Related Party Transactions

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

## 11. Staff costs

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

	Total Cost 2022 £	2021 £
Salaries and wages	110,459	112,949
Social security costs	11,211	10,847
Pension costs	2,530	2,605
	<u>124,200</u>	<u>126,401</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 3.67 staff (2021: 3.92 staff) and the average monthly number of full-time equivalent employees (including casual or part time staff) during the year were as follows: Note should be made that all of these positions are either provided as gift in kind donations or funded from a donation that is specifically restricted to funding that position.

	2022	2021
Training & education	1.00	1.00
Fundraising	1.92	2.17
Administrative	0.75	0.75
	<u>3.67</u>	<u>3.92</u>