

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR YEAR ENDED 31 DECEMBER 2023**

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## **MISSION AND VISION**

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

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

## **WHAT WE DO**

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

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

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

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

## **STRATEGIC FOCUS AREAS**

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

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

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

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

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

### **3 - Community Empowerment:**

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

### **4 - Workforce Readiness:**

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

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

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

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## **REFERENCE AND ADMINISTRATIVE DETAILS**

### Directors and Trustees:

J Trott MBE - Executive Director	
R Dow - Chair	
C Delmar	
S Drummond	
P Torrington	Resigned 04 Dec 2023
J Todd	Appointed 01 Sept 2023
W Mills	Appointed 01 Sept 2023
A Otiko	Appointed 01 Sept 2023
O Jackson	Appointed 01 June 2024
Y Munk	Appointed 01 June 2024
S Peerboccus	Appointed 01 June 2024

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Registered Number: 8256267

Charity Number: 1149863

Patrons: A Balsom OBE  
G Barker MBE

Bankers: Metro Bank  
One Southampton Row  
London

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

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

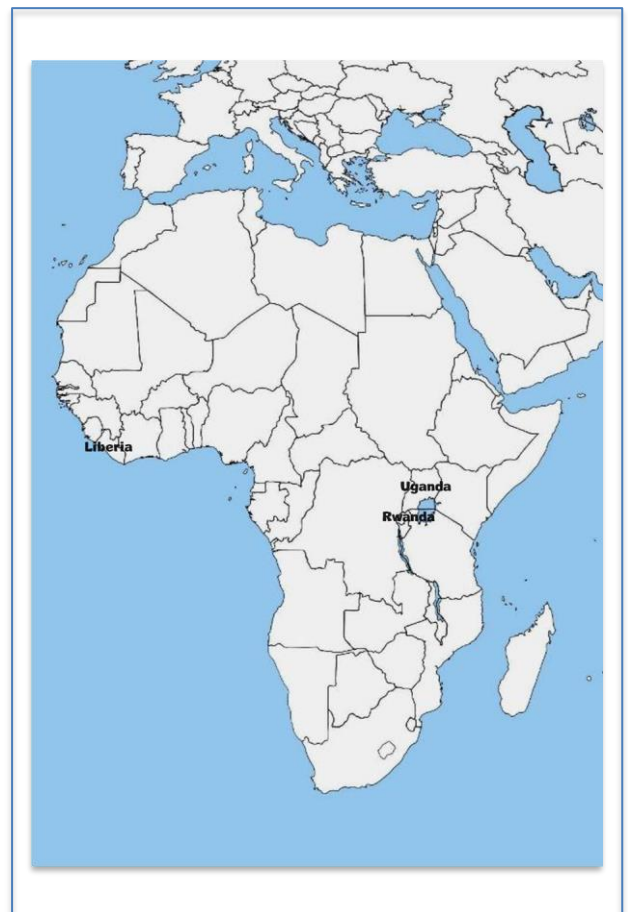
Brass for Africa has initiated and continues to support several projects in and around Kampala, Mpigi, Kalangala and Yumbe districts in Uganda, several projects in Monrovia, Liberia and in Kigali, Rwanda.

### **Trustees:**

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

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

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



## **PUBLIC BENEFIT**

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

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

## **PARTNERSHIPS**

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

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

### **Refugee Response:**

Partners in the refugee response in Uganda are;

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

### **Other Partners:**

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

## **VOLUNTEERS AND VISITS**

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

In the reporting period, volunteers contributed to the following.

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

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

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

## **INTERNSHIPS**

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

Interns added value to the organisation in the following areas;

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

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



## **THE ALISON BALSOM FELLOWSHIP**

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

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

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

## **NEW TRUSTEES**

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

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

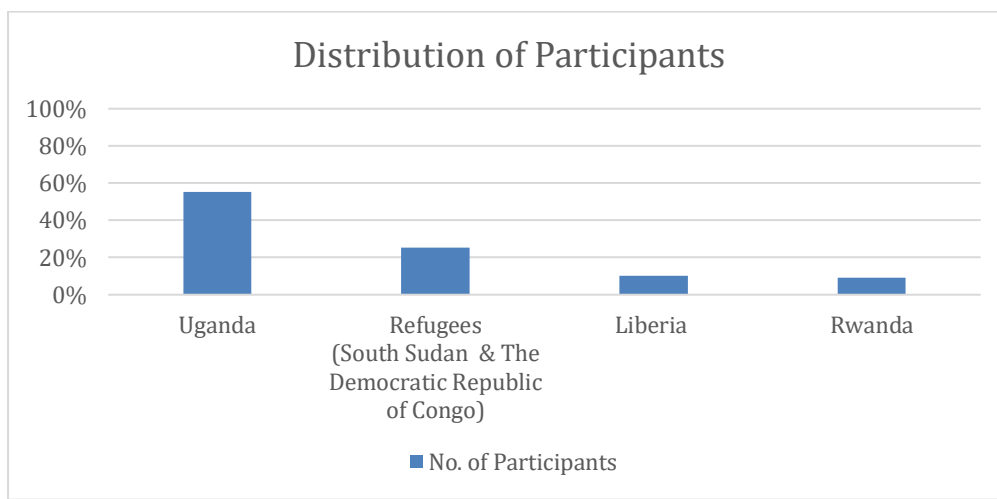
The trustees have been registered with Companies House and The Charity Commission.

## IMPACT AND OVERVIEW

### Participants Statistics

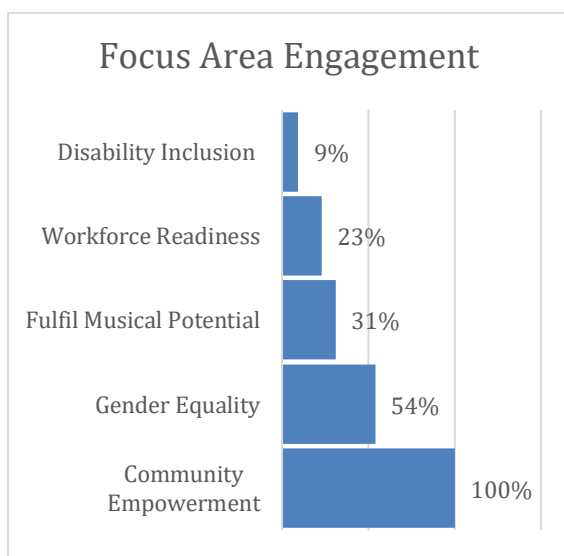
We reached **3,860** disadvantaged children and young people across Uganda, Rwanda and Liberia during this reporting period. **41.5%** Female and **58.5%** Male.

### Statistics by Location (Music & Life-Skills Participants)



### Statistics by Focus Area

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



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

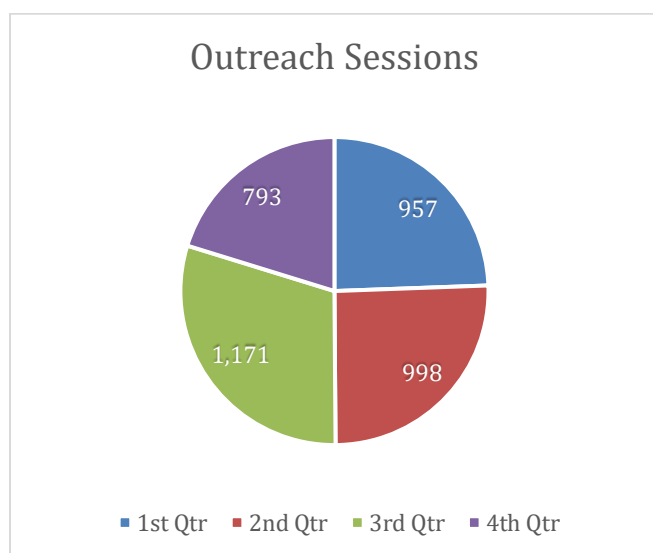
Disability Inclusion for instance looks at all the participants engaged in inclusive lessons and not just participants with a disability.

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

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

## Sessions

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



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

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

## Events

**192** Events captured in the reporting period.

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

## **Overview by Quarterly highlights**

### **Quarter 1:**

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

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

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<sup>1</sup> Bronze and Silver are part of Brass for Africa's curriculum progression levels

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

## Quarter 2:

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



Other notable events in quarter two include;

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

### **Quarter 3:**

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

Other notable events in quarter three included;

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



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



**Quarter 4:**

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

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



Other notable events in this quarter include

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



## Reducing Girls' Dropout from the age of 15

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

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

## The Triple A Survey

### Overview

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

### Ability

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

### Access and Attitude

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

#### **Recommendations:**

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



## GENDER EQUALITY

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

## Training

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

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

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

The results in this reporting period were:

Performance exams:

Three awarded Grade 5, One awarded Grade 6 and Two awarded Grade 7.

Theory exam:

One awarded.

## Other Support Initiatives

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

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

### **Instruments and Instrument Repair**

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

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

### **Key Challenges**

#### ***Increased Costs:***

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

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

#### ***Fundraising:***

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

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

## **RISK MANAGEMENT**

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

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

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

## **GOING CONCERN**

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

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

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

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

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

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

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

## **PLANS FOR 2024**

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

## **FINANCIAL REVIEW**

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

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

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

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



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

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

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

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

### **Reserves Policy**

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

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

## **TRUSTEES RESPONSIBILITY STATEMENT**

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for the year.

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

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

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

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

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



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

**J Trott**  
Director and Trustee

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

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

### **Respective responsibilities of trustees and examiner**

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

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

### **Independent examiner's statement**

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

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

- (i) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (ii) the financial statements do not accord with those records; or
- (iii) the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (iv) the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

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

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

Dated: 25 October 2024



# BRASS FOR AFRICA

## STATEMENT OF FINANCIAL ACTIVITIES

### FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

All income and expenditure derives from continuing activities.

# BRASS FOR AFRICA

## BALANCE SHEET

### AT AT 31 DECEMBER 2023

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


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

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

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

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

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

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

J Trott  
Trustee

**Company Number 8256267**

# BRASS FOR AFRICA

## CASHFLOW STATEMENT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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

# **BRASS FOR AFRICA**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### **1 Accounting Policies**

##### **Charity information**

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

##### **1.1 Accounting convention**

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

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

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

##### **1.2 Going concern**

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

##### **1.3 Charitable Funds**

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

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

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

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

##### **1.4 Incoming resources**

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

##### **1.5 Gifts in kind**

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

# BRASS FOR AFRICA

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **1 Accounting Policies (continued)**

##### **1.6 Donated services and facilities**

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

##### **1.7 Volunteers**

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

##### **1.8 Resources expended**

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

##### **1.9 Tangible fixed assets**

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

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

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

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

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

##### **1.10 Cash and cash equivalents**

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

##### **1.11 Financial instruments**

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

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

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

##### **Basic financial assets**

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

# BRASS FOR AFRICA

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting Policies (continued)

##### 1.11 Financial instruments (continued)

###### Basic financial liabilities

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

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

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

###### Derecognition of financial liabilities

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

##### 1.12 Employee benefits

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

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

##### 1.13 Retirement benefits

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

##### 1.14 Creditors and provisions

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value.

##### 1.15 Debtors

Debtors are recognised at the settlement amount due.

##### 1.16 VAT

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

#### 2 Critical accounting estimates and judgements

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

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

# BRASS FOR AFRICA

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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

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

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

5 Investment income	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	Restated 2022
	£	£	£	£
Bank interest	92	-	<b>92</b>	-
<i>For the year ended 31 December 2022</i>	-	-		-

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

# BRASS FOR AFRICA

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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

## 8 Charitable Activities

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

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

## 9 Support costs

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



# BRASS FOR AFRICA

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 9 Support costs (continued)

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

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

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

#### 10 Governance costs

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

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

#### 11 Fixed Assets

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

# BRASS FOR AFRICA

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 12 Debtors: Amounts falling due within one year

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

#### 13 Creditors: Amounts falling due within one year

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

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

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

#### 15 Analysis of Net Assets Between Funds

Fund balances at 31 December 2023 are represented by:

Tangible assets  
Current assets/(liabilities)

Unrestricted Funds	Restricted Funds	Total Funds
£	£	£
55,711		55,711
65,394	185,754	251,148
<b>121,105</b>	<b>185,754</b>	<b>306,859</b>

*Prior Year*

Fund balances at 31 December 2022 are represented by:

Tangible assets  
Current assets/(liabilities)

Unrestricted Funds	Restricted Funds	Total Funds
£	£	£
27,521	-	27,521
71,389	163,340	234,729
<b>98,910</b>	<b>163,340</b>	<b>262,250</b>

# BRASS FOR AFRICA

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 16 Transactions with Trustees

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

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

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

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

#### 17 Related party transactions

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

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

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

#### 18 Staff costs

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

##### UK Employment

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

##### Uganda Employment

	2023 £	Restated 2022 £
Salaries and wages	178,578	132,246
Social security costs	17,857	13,225
	<b>196,435</b>	<b>145,471</b>

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

##### UK average monthly numbers of staff

	2023 No.	Restated 2022 No.
Training & education	1	1
Fundraising	2	2
Administrative	1	1
	<b>4</b>	<b>4</b>

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

##### Ugandan average monthly numbers of staff

	2023 No.	Restated 2022 No.
Training & education	47	39
Administrative	2	2
	<b>49</b>	<b>41</b>

**BRASS FOR AFRICA**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**19 Notes on restated comparative figures**

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

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