



# Brass for Africa



(A company limited by guarantee having no share capital)

## Report and Financial Statements for year ended 31st December 2019

Charity Number: 1149863

Company Number: 8256267

## **REPORT AND FINANCIAL STATEMENT**

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## **REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

### **MISSION AND VISION**

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

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

### **WHAT WE DO**

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

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

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

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

### **Strategic Goals**

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

**1 - Gender Equality:**

Creating space for adolescent girls and young women in society.

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

**2 - Disability Inclusion:**

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

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

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

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

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

**4 - Workforce Preparedness:**

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



## **REFERENCE AND ADMINISTRATIVE DETAILS**

Directors and Trustees: J Trott (Executive Director/CEO)  
C Delmar  
R Dow (Chair)  
S Drummond  
P Torrington  
E Burrowes

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

Registered Number: 8256267

Charity Number: 1149863

Patrons: A Balsom OBE  
G Barker MBE

Bankers: Metro Bank  
One Southampton Row  
London

Independent Examiner: Andrew Beet FCA  
Rice Associates Limited  
Market Chambers  
3-4 Market Place  
Wokingham  
RG40 1AL

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Brass for Africa has charitable status and is also a company limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on the 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 and Kalangala in Uganda, several projects in Monrovia, Liberia and in Kigali, Rwanda.

### **Trustees:**

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

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

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

## **PUBLIC BENEFIT**

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

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

## **PARTNERSHIPS**

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

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

## **VOLUNTEERS AND VISITS**

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

This reporting period saw visits from professionals in the field of Youth Counselling, Musical Instrument Repair and a Pro-Vice Chancellor of Oxford University.

In addition to volunteers visiting Africa, the Charity depends on, and is grateful to, the many people volunteering their time in the UK to assist the Charity and to raise funds for the Charity.

## **INTERNSHIPS**

Following on from the success of the 2018 internship, this year Brass for Africa strengthened their partnership with Kolping Youth Services in Germany providing internships in our Monitoring & Evaluation department for two German students.

In addition, Brass for Africa was delighted to be selected by Oxford University Careers Services as authorised facilitators and providers of summer internships for Oxford University students.

In summer 2019, the Charity hosted two Oxford interns at our training centre in Kampala, Uganda. As a result of feedback from the interns Brass for Africa has been selected to host interns from Oxford University in the summer of 2020.

## **THE ALISON BALSOM FELLOWSHIP**

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

The Fellowship continues to support the Director of Music Education position that was identified by Trustees as essential last year.

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

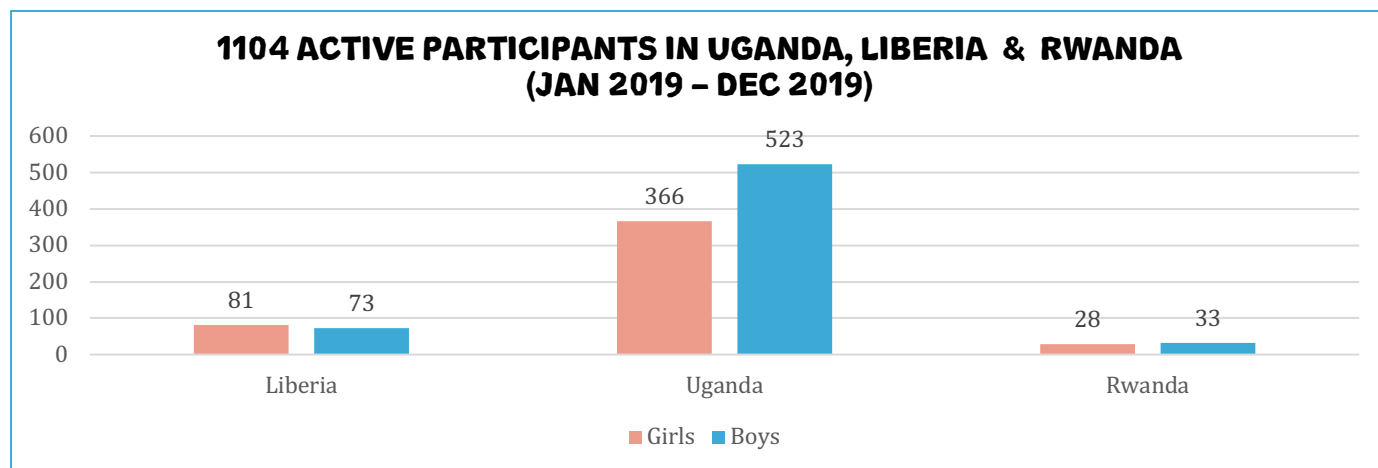
Increased musical attainment, improved organisational structure and professionalism has ultimately resulted in a greater impact to our beneficiaries and staff.

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

## **ACHIEVEMENTS AND PERFORMANCE**

### **Overview:**

***Fig 1:***



***Fig2:***

### **ACTIVE PROGRAMMES 2019**

#### **UGANDA**

1. Bethlehem Home
2. Brussels
3. Gals Forum International
4. Gloneva
5. Good Shepherd Home
6. Hands for Hope
7. Hope for Children
8. Kalangala
9. Kampringisa Rehabilitation Centre
10. Kawempe Youth Centre
11. M-lisada Community Band
12. M-lisada Junior Band
13. M-lisada Senior Band
14. Mummy Foundation
15. Nsambya Community Band
16. Hope for Justice (Retrak) Girls
17. Hope for Justice (Retrak) Kibuli
18. Hope for Justice (Retrak) Mengo
19. Save Street Child Uganda
20. St. Leonard School
21. BfA Teacher Band
22. Tender Talents Magnet School
23. Youth Empowerment Link

#### **LIBERIA**

1. Brewerville Community
2. Bromley Episcopal Mission Girls School
3. Coast Guard Base
4. Frances Gaskin Rescue Home for Children
5. JW Harris Memorial Foundation School
6. Light Of The World Academy
7. MacDella Cooper Academy

#### **RWANDA**

1. Root Foundation Rwanda



This reporting period has yet again been a very busy period for Brass for Africa. Although the number of participants remain over 1100 across Uganda, Rwanda and Liberia, there has been a slight reduction in numbers in Uganda and an increase of numbers in Liberia and a new programme with new participants in Rwanda.

Although Brass for Africa had the capacity to deliver, the number of sessions in Uganda was less in 2019 than 2018. This is entirely due to issues and challenges encountered by our partner organisations. One organisation, hosting three BfA outreach programmes, was shut down for 3 months due to government intervention, two others lost their rehearsal space and had to be relocated and Kampiringisa Juvenile Rehabilitation Centre engaged in a mass community reintegration process meaning many residents and BfA participants left the facility. This highlights the issues faced by many community organisations in Uganda and is a testament to our team in Kampala who work with our partner organisation to find alternatives and ways to engage and resume our Music and Life-skills interventions.

In January 2019, Brass for Africa formed its first partnership in Rwanda with The Root Foundation. Building on a relationship forged through mutual contacts, we began a Brass Music Education and Life-Skills training programme at the Root Foundation Centre. We deployed our M&E team to Kigali to conduct baseline surveys and then based senior teacher Tonny Mwolese in Rwanda. Tonny has done an outstanding job in the first year of this programme, and the progress of the students and the national recognition of this programme for disadvantaged youth in Rwanda has been excellent.

In March, Brass for Africa CEO and founder Jim Trott along with the BfA Administrator visited Liberia to support and report on progress with our programmes in West Africa. This was the first visit possible in four years since the Ebola virus outbreak made it difficult to travel to this region. Progress made by BfA Liberian Country Manager has been extremely good considering the difficult circumstances and challenges within Liberia. The UK team visited all 5 partner organisations where 96 youth were gaining access to music education, along with visiting a further 7 organisations all of whom were requesting Brass for Africa support. Since this visit, we have been able to bring several of these organisations on board and at year end had increased the number of active participants in Liberia to 154.

Also, in March we were able to relaunch our youth health care ambassador programme tackling issues arising from HIV in Kalangala in the SSesse Islands in Lake Victoria. New funding from a private donor was found for this extremely important programme allowing us to build on the vital work initiated through the award of an Elton John Aids Foundation Grant in 2017.

Building on our experience and success in Kalangala, BfA was awarded a prestigious grant from the US Presidents Emergency Plan for Aids Relief (PEPFAR) administered by the US Embassy in Kampala. This programme uses music and life-skills combined with healthcare workshops to create youth healthcare ambassadors in the community. Teaching began with our partner The Tender Talents Magnet School in May 2019.

With a view to continued sustainability and providing opportunity, BfA launched the “Student Volunteer” programme engaging 13 young people selected from our outreach programmes to volunteer as student teachers. Exposed to excellent training from our Director and Deputy Director of Music Education these young musicians also shadowed and assisted our senior teachers on outreach. On completion of the course they were eligible to apply for salaried “Apprentice Teacher” positions within the organisation and in September 2019 five were selected and employed in this position.

There were a number of achievements within our staff and participant community during the reporting period including; 3 teachers passing ABRSM practical exams, 3 participants winning scholarships to African Institute of Music, one of our teachers gaining a full-time position as a Music Teaching Assistant at the acclaimed International School Uganda and four of our teachers passing auditions, selection and subsequently joining the British Army as Musicians.

School partnerships were developed both in Uganda, with Ambrosoli International School and through a visit by Warwick School from the UK.

Our impact on the community and our ability to help out in crisis was also seen with the launching of our "Crisis Fund". Through this initiative we were able to support inhabitants of the Namuwongo "slum" community to rebuild their homes and businesses after severe storms caused flooding, damage and loss of property. Namuwongo is where several of our outreach programmes are based.

Outside of Africa there was a significant change to the UK structure with the employment of a full time Director of Development in the summer of 2019. Tasked with engaging and forming new partnerships and fundraising streams we saw huge benefit of having someone in place to support and capitalise on our UK tours (see below). BfA was again fortunate to find specific funding for this position, ensuring that all non-African employment costs continue to be covered by specific private donors.

In the USA our US Development Manager completed our 501c3 Non-Profit registration in March. Our US fundraising, and engagement was limited in 2019 and our Development Manager moved on to new employment within the sector and was not replaced.

#### **UK Tour and Visits:**

Of particular note in 2019 was the visit by 11 of our young BfA teachers and 1 student to the UK in July.

We were extremely grateful for the financial support given specifically to support this visit, which was primarily to take up a musical residence at the prestigious Cheltenham Music Festival. The highlight of the festival had BfA musicians perform at the closing concert alongside US jazz legend Wynton Marsalis, our Patrons and trumpet virtuosos Alison Balsom (OBE) and Guy Barker (MBE) and Gloucester Youth Brass players.

During the Cheltenham residency the BfA musicians worked with over 600 school children at local schools and performed alongside saxophone virtuoso Jess Gillam in a concert for schools at a packed Cheltenham Town Hall.

During the two weeks in the UK the BfA musicians also performed twice at the iconic Ronnie Scott's Jazz Club and visited, by invitation, the Royal Military School of Music at Kneller Hall.

Four BfA music and life-skills teachers, all alumni of our programmes, auditioned for the British Army's Corps of Army Music whilst in the UK. As Ugandans and from a Commonwealth country, they were eligible to apply. All four were successful at audition and returned to the UK in October to complete a further two-day selection process which they also passed.

These young men then joined the British Army in November, they will complete their basic training in March 2020 and then transfer to the Royal Military School of Music before being posted to one of the Army bands. This is an otherwise unthought of and unachievable

opportunity and is testament to the training and support they have received from BfA, and the trust and excellent relationship the charity has built up over several years with the Corps of Army Music.

During the work up to the UK tour in Uganda and whilst in the UK the BfA team were followed by a UK film crew and an excellent feature documentary is now in production to be released to festivals in 2020. We believe this will give a wide exposure to Brass for Africa and potentially attract new donors and support.

In December 2019 we marked 10 years since the first instruments were shipped from the UK to Uganda with a gala performance at the Barbican in London. Three members of the Kampala team came to London and were joined on stage by musicians from the British Army, including the four ex – BfA teachers. This event also featured special guests, saxophonist Jess Gillam and jazz trombonist Marc Bassey.

The two UK tours have attracted several new donors and partners to the organisation and all the young African musicians that took part were a credit to themselves, their country and Brass for Africa. The tour also attracted an invitation for BfA to visit Switzerland in the summer of 2020 to perform as special guests at the Lucerne Festival.

#### **Training:**

Brass for Africa continued its successful programme of developing junior music teachers with five new apprentices joining the teaching team during the period. As well as musical development, Brass for Africa teachers undertake monthly personal and professional development sessions covering such subjects as personal finance and budgeting, mental healthcare, public speaking and presenting, professional etiquette and behaviour. This training gives our teachers, the skills, confidence and ability to live independently, be successful in the workplace and set a good example to their students and peers. A number of our teachers passed Associated Board of the Royal Schools of Music practical exams during the reporting period.

#### **Music Programmes:**

This year Brass for Africa continued to consolidate on programmes with existing partners during the reporting period. In addition, several new outreach partnerships were launched during this reporting period and the full list of programmes can be seen in *Fig2* on page 8 of this report.

#### **Life-Skills Training:**

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

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

**Instruments and Instrument Repair:**

Brass for Africa continues to receive donated second-hand instruments and shipped 200 instruments to Uganda during the reporting period. Freight to Africa is extremely costly, but these instruments are integral and essential. Brass for Africa Instrument Repair Workshop continues to be invaluable in supporting the on-going music programmes through the maintaining and repairing of the limited instrument stock in Uganda. Spare parts and consumables are not available in Uganda and this does cause some difficulties in country. We were grateful to Jon Dawkes, the Managing Director of Dawkes Music in the UK, who visited Kampala in Nov 2019 to train and mentor our BfA instrument repair technicians. Dawkes Music continue to be very supportive in this area of our operation.

**Welfare and Local Organisation Support:**

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

This reporting period Brass for Africa continued to fully fund the operational costs of the Mummy Foundation facility in the Katwe community in Kampala. The Charity supported the education of 64 young girls from the Katwe slum area and funded 9 key positions within the organisation. The Mummy Foundation originated as a safe place for the young girls living in the Katwe slum to go to during the day if they were not in education. Brass for Africa has long supported the Katwe community and in 2014 funded the building of a new Mummy Foundation facility. This facility is now a registered NGO and kindergarten, predominantly for girls, and has become a hub of the community.

The Charity also funded the “Daniel Collins ICT Suite” at the Mummy Foundation that is not only used by the foundation but also used by the local community so that secondary school aged children can visit and use the resource to help them with their schoolwork free of charge. In February 2019 BfA also funded a mobile ICT suite that can be taken out to the community and local schools.

In addition to the existing music programmes of singing and cultural dance delivered to the young girls attending the Foundation, Brass for Africa continues to provide brass music education to the girls attending along with other children from the surrounding Katwe community.

We continued to support one of our long-standing partners, the M-LISADA Organisation, through the partial funding of several key staff roles within their organisation.

We also continued our Tertiary Education support for two young people from within the Brass for Africa community. These individuals work as music and life-skills teachers for the Charity whilst continuing to study for their degrees.

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

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.

**Risk Management:**

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

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

**Going Concern:****COVID-19 assessment**

In their assessment of going concern the directors and trustees have considered the current and developing impact on the charity as a result of the COVID-19 virus. Whilst there remains uncertainty regarding the duration, extent and ultimate impact of the pandemic, the trustees cannot estimate with any precision the impact on the financial performance of the charity.

Like many small charities, the COVID-19 pandemic and the cancellation of fundraising opportunities and activities has meant that we may have a significant loss of income. Some of our projects have specific funding but many rely entirely on donations from the general public and funds raised through fundraising events. Without the opportunity to run events, we might struggle to continue delivering all of our life-transforming projects in 2021, especially the programmes who currently have no restricted funding available.

To ensure that all of our African teaching staff are supported in their development and wellbeing during lockdown we adapted and innovated our teaching by providing all of them with devices and mobile data and began a distance training programme for them using Zoom.

With local government approval and following socially distancing rules, we began to roll out distance learning programme to three of our outreach programmes, these were and are, hugely successful and popular and have created a sense of community and a “lifeline” for many locked down in cramped conditions. We have started a Covid-19 safe return to in person teaching at several of our outreaches as government permissions have permitted us to do so.

It is vitally important that we come through this pandemic strong, ready and able to re-start further programmes where possible, whilst complying with approved Covid-19 operating policies.



## **PLANS FOR 2020**

During this reporting period Brass for Africa were invited to bring a performing group of musicians from Uganda to perform with youth groups in Switzerland and at the prestigious Lucerne festival in August 2020. Funding is being sought and planning meetings are scheduled in Lucerne for March 2020. With the interruption of the Covid-19 epidemic, the tour was unable to go ahead as planned in August 2020. The festival organisers have invited the BfA musicians to attend in summer 2021.

In Uganda, applications are in the advanced stages for the award of a grant to allow BfA to work along with The Dorna Centre for Autism in Kampala. This grant will enable BfA to work with a much overlooked and undervalued group in society whilst using music to advocate for disability inclusion within Uganda.

To formalise and find funding to launch our “Future Talents” programme where we will identify and engage new talent from beneficiaries in our outreach programmes, with a potential view to future employment with our organisation.

In order to sustain and increase our membership base, our UK team plan to hold specific donor fundraising events to engage and update current donors and encourage new supporters, along with increasing our media output to show all our donors and fundraisers what their support is enabling Brass for Africa to achieve.

Our Uganda Team headed by our Country Director, will be raising our profile in-country with the hope of generating funds from within Africa.

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## **FINANCIAL REVIEW**

In 2019, Brass for Africa's income totalled £389,538, whilst expenditure amounted to £426,109 resulting in a deficit for the period of £36,571. The Charity's funds at year-end were £87,648 of which £53,152 were for restricted purposes.

The trustees note that the charity came into this reporting period with a surplus of £40,763 which exceeded the deficit for this period.

There was a significant increase in both income and expenditure in this period compared to last year.

The increase in expenditure was primarily due to structural, and necessary, improvements to the organisation through the employment of a Director of Development in the UK with associated investment in marketing, communications and fundraising tools. During a portion of the reporting period we also continued to develop our presence in the US with the engagement of a Consultant US Development Manager. All of these costs, although significant, were funded specifically for these purposes by a private donor and not through general fundraising.

There was other exceptional expenditure during this period which included; costs incurred for the summer tour of BfA Ugandan musicians to the UK, a further visit to the UK by key Ugandan staff for the end of the year gala fundraising event and on supporting four of our Ugandan beneficiaries to transition into new careers as musicians within the British Army.

There was increased expenditure on Charitable Activity in Africa, which was due to increased operational costs, and by unfavourable currency exchange rates (which in itself translated to approximately a 10% cost increase).

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

Our income continues to derive from the generosity of individuals, corporates, trusts, fund raising events and those raising funds for us through holding their own events. During this period our income was boosted by gaining support for our UK tours, and through donations resulting from the UK tour events.

Individual Donations totalled £179,796 and Donor Events and Sponsorship events in 2019 accounted for £20,166 of income.

Due in part to the addition of a Director of Development to our team, our Charitable Trust income was significantly up on the previous period totalling £135,917 in 2019 (£53,398 restricted), along with a rise in Corporate Donations totalling £21,402.

We also continued to benefit considerably 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 and are one of the reasons we can spend most of our money in Africa. Brass for Africa Trustees recognise that without this support it could not function so efficiently or achieve so much. A careful watch is kept on this hidden income so as to be fully aware of its impact in the event of withdrawal.

The Charity continues with minimal UK costs outside of that spent on raising funds. Fundraising costs this period has increased, as explained above, to £86,960, however the spend on charitable activities at £325,550 represents 77% of total expenditure. Whilst music training, education and performance costs continue to make up over 98% of our charitable expenditure, we continued to help support the basic needs of a number of our projects through grants for feeding, welfare, crisis relief needs, as well as provide funding for instrument repair and supply of music equipment.

This has again been a period of growth and development both in Africa and in the UK requiring new and varied approaches to attain increased and sustainable funding.

The year ahead will also be challenging as we seek funds to maintain, grow and improve upon our activities, especially in light of the COVID -19 pandemic.

2018 expenditure has been reanalysed to better reflect the classification of expenditure. £19,744 of costs previously recognised within Charitable Activities has been reallocated - £17,240 to Fundraising and £2,504 to Governance, this did not alter our total income or expenditure for the period of 2018.

The Trustees' reserve policy is to hold 3 months of funding for core music programmes and teacher funding. At the end of this reporting period we were below our target reserves however, a large unrestricted donation was received by the charity in early January which ensured this reserve policy was still applicable for 2020. Should we fall below this reserve policy value throughout an operational period, one of our Trustees has committed to personally provide the funding to support this policy, should it be called upon.



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## **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.

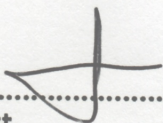
In preparing these financial statements, the Trustees are required to:

- 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 15 Oct 2020

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 2019 which are set out on pages 19 to 24.

### **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. 16 October 2020

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



## **STATEMENT OF FINANCIAL ACTIVITIES** **YEAR ENDED 31 DECEMBER 2019**

(incorporating an income and expenditure account)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<b><u>Income from:</u></b>	2				
Donations and legacies		223,898	161,175	<b>385,073</b>	283,530
Other trading activities		4,465	-	<b>4,465</b>	24,689
<b><i>Total income</i></b>		<b>228,363</b>	<b>161,175</b>	<b>389,538</b>	<b>308,219</b>
<b><u>Expenditure on:</u></b>	3,4				
Costs of raising funds		86,960	-	<b>86,960</b>	47,250
Expenditure on charitable activities		179,606	145,944	<b>325,550</b>	210,634
Governance costs		13,600	-	<b>13,600</b>	9,572
<b><i>Total expenditure</i></b>		<b>280,165</b>	<b>145,944</b>	<b>426,109</b>	<b>267,456</b>
<b>Net income/(expenditure) before transfers</b>		(51,802)	15,231	<b>(36,571)</b>	40,763
<b><i>Transfers between Funds</i></b>	8	2,500	(2,500)	-	-
<b>Net movement in Funds</b>		(49,302)	12,731	<b>(36,571)</b>	40,763
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		83,797	40,422	<b>124,219</b>	83,456
<b>Total funds carried forward</b>		34,495	53,153	<b>87,648</b>	124,219

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 2019**

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	5	7,358	11,011
<b>Total fixed assets</b>		<u>7,358</u>	<u>11,011</u>
<b>Current assets</b>			
Debtors	6	40,776	39,146
Cash at bank and in hand		45,550	82,478
<b>Total current assets</b>		<u>86,326</u>	<u>121,624</u>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	7	( 6,036)	( 8,416)
<b>Net current assets</b>		<u>80,290</u>	<u>113,208</u>
<b>Total net assets</b>		<u>87,648</u>	<u>124,219</u>
<b>Funds of the Charity</b>	8		
Unrestricted funds		34,495	83,797
Restricted income funds		53,153	40,422
<b>Total charity funds</b>		<u>87,648</u>	<u>124,219</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the period ended 31 December 2019.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 December 2019 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 15 Oct 2020

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

.....  
J Trott

Director and Trustee



## **NOTES TO THE ACCOUNTS** **YEAR ENDED 31 DECEMBER 2019**

### **Charity Information**

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

### **1. Accounting Policies**

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

The financial statements have been prepared on a going concern basis. There are no material uncertainties related to events or conditions that cast any significant doubt about the ability of the company to continue as a going concern. The financial statements are prepared for the year ended 31 December 2019.

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

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

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

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

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

Funds held by the charity are either:

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

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

#### **e) Income**

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

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

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

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

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

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

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

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

#### **i) Expenditure**

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

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

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

Motor Vehicles      Over 4 years

#### **k) VAT**

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

## 2. Income

	Unrestricted	2019 Restricted	Total	2018 Total
	£	£	£	£
<b>Donations and legacies</b>				
Individual donations	81,150	98,646	<b>179,796</b>	161,620
Donor events and sponsorship	19,058	1,108	<b>20,166</b>	24,568
Corporate donations	13,379	8,023	<b>21,402</b>	6,150
Grants and Charitable Trust Donations	82,519	53,398	<b>135,917</b>	44,828
Bequests and legacies	-	-	-	2,635
Gifts in Kind and Donated Services	27,792	-	<b>27,792</b>	43,729
<b>Total</b>	<b>223,898</b>	<b>161,175</b>	<b>385,073</b>	<b>283,530</b>

Donated services totalled £27,792 (2018: £43,729) 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	2019 Restricted	Total	2018 Total
	£	£	£	£
<b>Other trading activities</b>				
Event & challenge income	3,701	-	<b>3,701</b>	15,154
Trading income	764	-	<b>764</b>	9,535
<b>Total</b>	<b>4,465</b>	<b>-</b>	<b>4,465</b>	<b>24,689</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 2019	2018
	£	£
<b>Costs of raising funds</b>		
Third party donor administration costs	4,169	25,143
Event & challenge costs	34,110	20,483
Publicity and marketing, including website	48,030	220
Other fundraising costs	651	1,404
	<b>86,960</b>	<b>47,250</b>

	Total Cost 2019	2018
	£	£
<b>Expenditure on charitable activities</b>		
<i>The charity works in Uganda, Rwanda and Liberia, the majority of charitable expenditure was through supporting projects in Uganda.</i>		
Training, education and performance costs	321,278	205,663
Provision of brass instruments, equipment and instrument repair	547	185
Welfare and local organisational support	3,725	4,786
	<b>325,550</b>	<b>210,634</b>

	Total Cost 2019	2018
	£	£
<b>Governance costs</b>		
Accountancy, Inspection and other fees	13,600	9,572
	<b>13,600</b>	<b>9,572</b>

Governance costs includes £4,300 (2018: £4,200) payable to the charity's independent examiner.

#### 4. UK Support costs

UK costs are directly apportioned to fundraising, governance or charitable activities where possible. The exception is administrative support costs which have been apportioned to fundraising (30%), charitable activities (55%) and governance (15%). All other costs have been apportioned to charitable activities or fundraising on a 90:10 basis.

<b>Nature of Expenditure</b>	<b>Total Cost 2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Insurance	549	425
Accounting software & book-keeping services	6,376	5,900
Administrative & fundraising support for charity	27,792	43,729
Printing & Stationery	-	15
<b>TOTAL</b>	<b>34,717</b>	<b>50,069</b>

#### 5. Fixed Assets

Tangible assets  
Motor Vehicles

	<b>Office Equipment</b>	<b>Motor Vehicles</b>	<b>Total Cost 2019</b>	<b>2018</b>
			<b>£</b>	<b>£</b>
Cost				
B/f	11,770	11,245	23,015	16,184
Additions	2,735	-	2,735	6,831
Disposals	(743)	-	(743)	-
C/f	<b>13,762</b>	<b>11,245</b>	<b>25,007</b>	<b>23,015</b>
Accumulated depreciation				
B/f	3,336	8,668	12,004	6,928
Charge for the period	3,365	2,577	5,942	5,076
Disposals	(297)	-	(297)	-
C/f	<b>6,404</b>	<b>11,245</b>	<b>17,649</b>	<b>12,004</b>
Net Book Amount	<b>7,358</b>	<b>-</b>	<b>7,358</b>	<b>11,011</b>

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Prepayments	18,447	11,888
Other debtors	22,329	27,258
	<b>40,776</b>	<b>39,146</b>

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	-
Deferred income	-	-
Accrued expenses	6,036	8,416
	<b>6,036</b>	<b>8,416</b>

There are no long term financial commitments.



## 8. Analysis of Funds

Fund	Balance at 31.12.18 £	Income £	Expenditure £	Movement between funds £	Balance at 31.12.19 £
General Fund	83,797	200,571	252,373	2,500	34,495
Mummy Foundation Fund	234	12,225	12,459	-	-
Instrument Workshop Fund	-	208	208	-	-
Welfare Support Funds	1,711	7,735	5,022	(181)	4,243
Educational Support Funds	146	4,651	4,451	181	527
Music Delivery Funds	24,877	111,356	99,352	(2,500)	34,381
Fellowship	13,454	25,000	24,452	-	14,002
	<u>124,219</u>	<u>361,746</u>	<u>398,317</u>	<u>-</u>	<u>87,648</u>

## Analysis of Net Assets Between Funds

Fund balances at 31 December 2019 are represented by:	Unrestricted £	Restricted £	Total Funds £	2018 £
Fixed assets	7,358	-	7,358	11,011
Debtors	19,837	20,939	40,776	39,146
Cash at bank and in hand	12,996	32,554	45,550	82,478
Creditors	(5,695)	(341)	(6,036)	(8,416)
Net Assets	<u>34,496</u>	<u>53,152</u>	<u>87,648</u>	<u>124,219</u>

## 9. Trustees

Trustee, J Trott continues to devote his time and efforts leading the Charity as Executive Director / CEO on a voluntary and unpaid basis. One Trustee, E Burrowes received remuneration of £13,035 in connection with her full time role for Brass For Africa as Director of Music Education in Uganda. The remuneration relates to a contract of employment between Brass For Africa and the trustee in accordance with the charity's articles of association. This cost is fully funded by an individual donation specifically restricted to cover this much needed position in Africa. Two (2018: three) trustees were reimbursed a total of £3,707 (2018: £5,045) for travel, subsistence and communication expenses. Note should be made that two trustees made donations to the value of £83,894. A further donation of £27,792 was received as gifts in kind from one trustee.

## 10. Related Party Transactions

The charity covered the travel costs and reimbursed travel expenses for fundraising events £1,018 (2018: £715) for a relative of a trustee to provide administrative support on operational trips to support Uganda's Management Team & Liberia's Management Team.

## 11. Staff costs

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

	Total Cost 2019 £	2018 £
Salaries and wages	60,370	43,896
Social security costs	5,264	3,906
Pension costs	2,265	587
	<u>67,899</u>	<u>48,389</u>

No employees had employee benefits in excess of £60,000 (2018: nil).

The average monthly head count including staff provided as donations in kind, was 2.6 staff (2018: 1.6 staff) and the average monthly number of full-time equivalent employees (including casual or part time staff) during the year were as follows: Note should be made that all of these positions are either provided as gift in kind donations or funded from a donation that is specifically restricted to funding that position.

	2019	2018
Training & education	1.81	0.33
Fundraising	0.62	0.29
Administrative	0.15	1.00
	<u>2.58</u>	<u>1.62</u>