

Annual Report 2015-2016



Brass for Africa

(A COMPANY LIMITED BY GUARANTEE HAVING NO SHARE CAPITAL)

Report and Financial Statements

For the Year Ending 31st March 2016

Charity Number: 1149863

Company Number: 8256267

Report and Financial Statements

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Report and Financial Statements For the Year Ending 31st March 2016

Mission and Vision:

Brass for Africa's **mission** is to make a positive change to the lives of children and young people in Africa through brass music and brass music education.

And our **vision** is to create a fully resourced programme of brass learning and teacher training that can fully develop the musical and leadership potential of disadvantaged young people in Africa.

Values:

- **Sustainability:** Brass for Africa trains and employs ex-students to teach new generations of children. We have also set up an instrument repair facility in Kampala and train and employ local youth to repair brass instruments. This ensures that participants can keep playing their instruments in the long term.
- **Cost-effectiveness:** The Charity has developed a model that delivers value for money, and draws on the time of volunteers and in-kind gifts.
- **Holistic approach:** Brass for Africa responds to the needs of the individual and seeks to have an impact at once on musical skills, social welfare and life skills.
- **Responsiveness:** Brass for Africa develops its programmes in response to feedback from participants and partners.
- **Transparency:** Brass for Africa ensures that its accounts and impact reports are readily available, sharing its spending and progress on projects via social media.

Reference and Administrative Details

Directors and Trustees:	James Trott Clare Delmar Gillian Leather Robert Dow
Registered Office:	65a Oxford Road Wokingham Berkshire RG41 2YH
Registered Number:	8256267
Charity Number:	1149863
Patrons:	Alison Balsom OBE Guy Barker MBE
Bankers:	Metro Bank One Southampton Row London
Independent Examiner:	Richard Hutchinson

Structure, Governance and Management

Brass for Africa has charitable status and is also a company limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on the 17th October 2012.

Brass for Africa is controlled 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 supports several projects in and around Kampala, Uganda and two projects in Monrovia, Liberia.

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 the programmes.

For the Community: the benefits to the community are substantial. Beside 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

Brass for Africa has established partnerships with several organisations and businesses. These partnerships are vital to the success of the Charity in achieving its aims and objectives. Below are examples of how this has helped in this reporting period.

Brass for Africa continued its official Charity Partnership with British Airways throughout the year. The partnership provided the Charity with extremely valuable logistical support in the form of an annual flight allocation. However, British Airways ceased operations to Uganda in October 2015, which resulted in the Charity having to pay for flights to Uganda and a slow down in donated instruments reaching the programmes.

Brass for Africa is also delighted to continue to be the official Charity partner for Uni-Brass, the UK University Brass Band Competition held in February each year. This relationship resulted in some fundraising but also raised awareness amongst University students.

Warwick Music continued its support to Brass for Africa with the donation of 10 pBones. Dawkes Music have also been staunch supporters through their support of our instrument repair workshop in Uganda and through collecting donated instruments.

During this year the Charity has also signed Service Level Agreements with several new Charity partners in Africa, this included Retrak Charity and the Gloneva project. These partnerships allow us to expand further the number of children and young people we can support.

Volunteers

Brass for Africa is extremely grateful to the skilled and motivated volunteers that have been involved with the Charity's projects. The skills, knowledge, experience and enthusiasm that teachers, composers, conductors and technicians have shared with the Brass for Africa projects in Uganda and Liberia is invaluable. The contribution of these volunteers has been hugely beneficial to successfully achieving the objectives and aims of the Charity. Our special thanks go this year to acclaimed composer Alan Fernie and music teacher Stewart Drummond. In October 2015 Alan visited Uganda. Following on from this visit Alan agreed to become Brass for Africa's Composer in Residence and also went on to spend two months working as conductor, teacher and mentor in Kampala during March/April 2016. Stewart spent two months December 2015/January 2016 in Uganda providing tuition, mentoring and support to our young teachers.

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.

Achievements and Performance

Overview:

Through its activities, Brass for Africa is currently making a positive change to the lives of over 1000 children and providing paid employment for 35 nationals in two countries. The Charity has initiated and continues to support 15 projects in and around Kampala, Uganda and 2 in Monrovia, Liberia.

Brass for Africa continues to draw on its experience and the growing evidence to show that the opportunity to learn, play and perform music has the most profound and empowering effect, particularly on the disadvantaged young people, orphans, street children, refugees, young offenders and vulnerable children that the Charity supports. Skills gained in music through the Brass for Africa programmes are transferable and can underpin education, employability and enhanced public perception of vulnerable groups.

This reporting period has been Brass for Africa's busiest year yet with many successes and new initiatives taking place. Particular focus, emphasis, energy and financial commitment has been placed into fulfilling the key activities and goals stated for this reporting period with an overriding aim of ensuring that Brass for Africa delivers effectively on the ground and, as an organisation, is prepared for expansion, scalability and sustainability. Moving towards this aim has involved building Uganda's first Bandstand and the development of a Brass for Africa Training Centre.

Of key importance in the Charity's success this year has been the funding of a Brass for Africa Country Manager in Uganda to oversee operations and expand the Charity's reach. Rebecca Richards began work in Kampala in August 2015. This was a pivotal and essential move for Brass for Africa ensuring more efficient delivery of the Charity's aims and objectives and enabling expansion with the aim of reaching more disadvantaged young people.

Transportation is one of the Charity's biggest costs and logistical problem areas. To alleviate these issues and having relied previously on rented, borrowed and public transport Brass for Africa

purchased a mini bus in December 2015. This has ensured our teachers and instruments can always get where they need to be.

Having a dedicated space for young people to practice, rehearse and perform has long been a wish of the Trustees and this year saw the construction of a purpose built Band Stand and training facility in Kampala. Located close to our Instrument Repair Workshop, this structure provides a much needed performance space for the young musicians on the programmes. It has become the center for our Saturday Band Club and Community Band and we are now able to offer many more disadvantaged children and young people the opportunity to play brass music. This facility also has two offices, an instrument store and music library. The Band Stand Facility was officially opened by Her Excellency Alison Blackburne, the British High Commissioner on 28th August 2015. The Charity has also provided funding for a similar Band Stand in Liberia.

Brass for Africa was also successful in registering as a Non Government Organisation within Uganda: This was achieved in January 2016 and allowed government recognition and the ability to employ national teachers and staff.

Training:

Brass for Africa continued its successful programme of developing junior music teachers. This has been an area that has received much attention and funding during this reporting period. Christopher Fower was engaged as a consultant Director of Education. Chris has visited Uganda on several occasions and continued to develop and strengthen the teacher training and development programme. Additionally all 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 who until recently had been living in institutions the skills, confidence and ability to live independently, be successful in the work place and set a good example to their students and peers.

The Lead music teacher in Liberia, Momoh Kemokai, was brought to Uganda in October 2015 for 3 weeks immersive teacher training in the Kampala based music programmes.

During this year the Charity developed a structured volunteering programme to make use of experienced music teaching expertise and experience. Two highly experienced music educators have spent extended periods as volunteer Brass Music Development experts during the period. Stewart Drummond and Alan Fernie provided stability, mentoring, individual lessons and band direction in Kampala.

Music Programmes & Performance:

Brass for Africa has launched 6 new outreach programmes in Uganda this reporting period working with several new host partners as well as continuing to support existing programmes. This makes a total of 15 projects now supported by the Charity. In Liberia the Charity continues to support 2 projects.

Brass for Africa – Band Programmes.

Senior & Junior bands at the Mlisada Orphanage, Uganda
Senior & Junior bands at the Good Shepherd Home, Uganda
Senior & Junior bands at the Bethlehem Home, Uganda
Senior & Junior bands at the Kampringisa Childrens Rehabilitation Centre, Uganda
Brussels Brass Band, Uganda (New)
BfA Community Brass Band, Uganda (New)
BfA Brass Band for Young Ladies, Uganda (New)
BfA Mummy Foundation Brass Band, Uganda (New)
BfA Mummy Foundation Choir & Dance Group, Uganda
BfA Hands for Hope Brass Band, Uganda (New)
Tender Talents Magnet School – Fund musical activity at the school, Uganda
MacDella Cooper Academy Youth Band, Liberia
Francis Gaskin Rescue Home, Brass Band, Liberia (New)

Instrument Repair:

Brass for Africa Instrument Repair Workshop has continued to be invaluable in supporting the on-going music programmes through the maintaining and repairing of the limited instrument stock in Uganda.

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 year Brass for Africa continued to fully fund the operational costs of the Mummy Foundation facility in Kampala, and support the education of 64 young girls there from the Katwe slum area. The Mummy Foundation originated as a safe place for the young girls living the Katwe slum to go 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 kindergarten, predominantly for girls, and has become a hub of the community. In 2015 the building's second floor was completed and furnished, this extra space allowed the Charity to install the "Daniel Collins ICT Suite" 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 school work free of charge. In addition to the existing music programme of singing and cultural dance delivered to the young girls attending the Foundation, 2015 saw the launch of the new MF Brass Band, a very popular activity for the girls.

We continued this year to support one of our long-standing partners, the Mlisada Organisation, through a feeding subsidy for the children and the funding of 4 key staff roles within the organisation. We also continued our Tertiary Education Support for two young people from within the Brass for Africa supported programmes. Both individuals work as music teachers for the Charity whilst continuing to study.

A new initiative this year was for the Charity 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 a hugely important and reassuring for our staff.

Brass for Africa continues to provide funding for two full time music teachers 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. In recognition of their musical abilities the school has also provided bursaries to disadvantaged children involved in other Brass for Africa programmes. Tender Talents has an excellent choir and we endeavor to include the choir in joint workshops and performances with the Mlisada Brass Band wherever possible, promoting cross community collaboration.

Other Highlights:

- In June 2015 BBC Radio 4 broadcasted a documentary “The Kampala Dreamhouse” featuring Brass for Africa’s founder and Director Jim Trott, and our Ugandan partners Mlisada. This documentary was such a success that the BBC made it “documentary of the week” and aired it again. It was also broadcasted on the BBC World Service in December 2015.
- Also in June In Uganda, Brass for Africa were Invited by Her Excellency the British High Commissioner to perform at her residence in Kampala at an event to celebrate the Birthday of HM Queen Elizabeth II. The band performed a medley of tunes taking the audience of 900 people on a musical journey of the British Isles. Uganda’s President His Excellency President Museveni and the Ugandan First Lady were guests of honor and they spoke with many of the children who performed.
- In October Country Manager Rebecca Richards and two of Brass for Africa’s young Ugandan teachers Ronald Kabuye and Lillian Nagawa travelled to the UK to perform in concerts in London & Berkshire. For Lillian and Ronald, who both grew up in the Mlisada orphanage, this was a hugely exciting trip, being their first time on an airplane and their first time leaving Central East Africa. The London concert featured Brass for Africa Patrons Alison Balsom OBE & Guy Barker MBE and a host of the UK’s top Jazz and Brass musicians. The Rt. Hon Harriet Harmon and the British High Commissioner to Uganda attended the sold out concert. The grand finale saw all the musicians on stage performing Alan Fernie’s “Kampala!” led by Lillian and Ronald.
- Brass for Africa continued its relationship with the British Army when it hosted musicians from the Corps of Army Music at the Kampala bandstand for training and then a concert at the High Commissioner’s Official Residence in Kampala. This annual visit has become extremely popular with Brass for Africa Musicians and the British Army Musicians.

Plans for 2016-17

Having experienced a period of significant growth and development in Kampala the Charity now anticipates a period of consolidation. A small number of new programmes will be brought online as capacity, instrument stock and funding become available.

British Airways ceased operating to Uganda in October 2015. The airline had generously allocated a package of free flights to Brass for Africa since its foundation, so this has caused an increase in the costs of visits to Uganda and has reduced the amount of donated instruments reaching Uganda significantly. The presence of Country Manager, Rebecca Richards, has meant that oversight of the projects can often be done from the UK, but it will be necessary for regular management and support visits. An alternative method of transporting instruments is being sought.

Having had a strong musical lead present in Kampala through Stewart Drummond and Alan Fernie completing extended volunteering periods in the latter part of this reporting period, it is obvious that the role of Brass Music Development Lead/Manager is essential. During the next reporting period the aim will be to find funding to recruit a long term music educator to this position, possibly through a "Fellowship" programme.

Financial Review

In 2015-16, Brass for Africa's income totalled £156,245 whilst expenditure amounted to £160,910 resulting in a deficit of the year of £4,665. The Charity's funds at year end were £39,553 of which £6,618 were for restricted purposes. The deficit this year followed surpluses in the previous two years, and resulted from a focus on expanding and improving delivery in Uganda where the need continues to grow.

Our income continues to derive largely from the generosity of individuals and those raising funds for us through holding events. Several schools raised funds during this year; of particular note were the efforts of Warwick School, which resulted in over £9,000 of support.

We also held two very successful events of our own in the autumn: Brass for Africa patrons Alison Balsom and Guy Barker led a prestigious concert at Alleyn School which featured two of our teachers from Africa as well as top brass musicians from the UK; and hot on the tail of this event, we held a highly successful 'Brasstoberfest' concert featuring 'Oompah Brass' and streetband 'Soundblast Sinfonia'. Two very different but well attended events reaching regular supporters as well as those new to us.

Charitable trust income totalled £16,600 in 2015-16 including the second year of funding from the Monument Trust for our project reaching children residing in the Kampiringisa Juvenile Rehabilitation Centre. We also continued to benefit considerably from non-cash benefits from our partners and supporters - flights from BA allowing us to take music professionals from the UK to our projects, donated brass instruments (both new and used instruments) and donated administrative and financial services.

These 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. It keeps a careful watch on this hidden income so as to be fully aware of its impact in the event of withdrawal.

The Charity incurs only minimal UK costs outside of that spent on raising funds (£16,109 in 2016). £144,801 or 90% of expenditure was used directly for charitable purposes, mostly in Uganda. A full time Uganda Country Manager was taken on, six new projects started in the year to run alongside the existing projects. In addition there was significant development of the Charity's teacher training programme as well as the purchase of a minibus to alleviate considerable logistical challenges faced by all the projects, and the building of a performance 'bandstand' for our young musicians. The bandstand is in regular use and a meeting place for participants in many of our projects.

Whilst music training, education and performance costs made up over 80% of our charitable expenditure, we continued to help support the basic needs of a number of our projects through grants for feeding and welfare needs, as well as provide funding for instrument repair and supply of music equipment.

The year ahead will be challenging again as we seek funds to maintain and grow our activities. The Trustees' reserve policy is to hold 3 months of funding for core music programmes and

teacher funding. With reserves of £39,553, the Trustees recognise that this is only just meeting that requirement. However they remain confident that Brass for Africa will be able to grow its funding to achieve its ongoing aims and maintain its reserves policy.

Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent: and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis

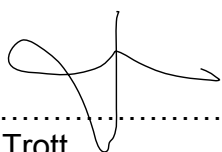
The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible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

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's independent financial adviser is unaware: and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charity's independent financial adviser is aware of that information.

This report was approved by the Board of Trustees on3rd December 2016

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 on the accounts of the Charity for the year ended 31 March 2016, which are set out on pages 14 to 19

Respective responsibilities of Trustees and examiner

The Charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with the general Directions given by the Charity Commission and Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter came to my attention:-

(1) which gives me reasonable cause to believe that in any material respect, the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations: and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Regulations: and
- which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities,
-

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Richard Hutchinson
Relevant professional qualification or body: FCA
Address: Wheatcroft, Roseacre Barns, Bedmond Road, Pimlico, Herts, HP3 8SF

Signature: _____

Date: _____

Statement of Financial Activities Year Ended 31 March 2016

	Note	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
<u>Income from:</u>	2				
Donations and legacies		109,710	32,703	142,413	120,136
Other trading activities		13,832	-	13,832	11,689
Total income		123,542	32,703	156,245	131,825
<u>Expenditure on:</u>	3,4				
Costs of raising funds		16,109	-	16,109	16,230
Expenditure on charitable activities		95,993	46,565	142,558	94,083
Governance costs		2,243		2,243	
Total expenditure		112,102	46,565	160,910	110,313
Net income/(expenditure) before transfers		11,440	(13,862)	(4,665)	21,512
Transfers between Funds	8	(843)	843	-	-
Net movement in Funds		10,597	(13,019)	(4,665)	21,512
Reconciliation of funds:					
Total funds brought forward		24,581	19,637	44,218	22,706
Total funds carried forward		35,178	6,618	39,553	44,218

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 March 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible assets	5	10,308	-
Total fixed assets		10,308	-
Current assets			
Stock		64	64
Debtors	6	2,794	1,110
Cash at bank and in hand		31,407	43,296
Total current assets		34,265	44,470
Liabilities			
Creditors: Amounts falling due within one year	7	(5,020)	(252)
Net current assets		29,245	44,218
Total net assets		39,553	44,218
Funds of the Charity	8		
Unrestricted funds		32,935	24,581
Restricted income funds		6,618	19,637
Total charity funds		39,553	44,218

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2016. The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with section 476 of the Companies Act 2006.

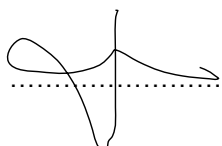
The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006, and
- 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 **3rd December 2016**
Signed on behalf of the board of directors and trustees by:

J Trott
Director and Trustee



Notes to the Accounts Year Ended 31 March 2016

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.

b) Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102, the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities (the Charities SORP FRS 102) and the Charities Act 2011.

c) 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.

d) 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.

e) 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.

f) 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.

g) Volunteer help

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

h) 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.

i) 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

j) 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	2016 Restricted	Total	2015 Total
	£	£	£	£
Donations and legacies				
Individual donations	59,016	15,878	74,894	36,260
Donor events and sponsorship	28,281	-	28,281	22,109
Corporate donations	-	-	-	10,582
Grants and Charitable Trust Donations	5,000	11,600	16,600	32,427
Bequests and legacies	-	5,225	5,225	-
Gifts in Kind and Donated Services	17,413	-	17,413	18,758
Total	109,710	32,703	142,413	120,136

Gifts in Kind totalled £7,940 (2015: £9,800) and included donated seats on scheduled flights to enable music teachers and other professionals to visit and teach in BfA projects and brass instruments and accessories donated for use in BfA projects. Revenue from musical instruments donated for resale or exchange are included in trading income.

Donated services totalled £9,473 (2015: £8,958) and represents bookkeeping 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	2016 Restricted	Total	2015 Total
	£	£	£	£
Other trading activities				
Event & challenge income	13,832	-	13,832	10,405
Trading income	-	-	-	1,284
Total	13,832	-	13,832	11,689

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

3. Expenditure

Costs of raising funds	Total Cost 2016	2015
	£	£
Third party donor administration costs	862	592
Event & challenge costs	10,235	9,007
Publicity and marketing, including website	42	505
Goods for resale	-	532
Other fundraising costs (see note a below)	4,970	5,594
	16,109	16,230
Expenditure on charitable activities	Total Cost 2016	2015
	£	£
Training, education and performance costs	120,329	50,737
Provision of brass instruments, equipment and instrument repair	2,955	3,179
Welfare and local organisational support	19,274	37,413
	142,558	91,329

The charity works in Uganda and Liberia. In 2015-16, the majority of charitable expenditure was through supporting projects in Uganda.

Governance costs	Total Cost 2016	2015
	£	£
Accountancy, Inspection and other fees (see note b below)	2,243	1,051
Business cards and other costs (see note c below)	-	1,703
	2,243	2,754

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.

	Total Cost 2016	2015
Nature of Expenditure	£	£
Insurance	308	158
Accounting software & book-keeping services (see note b below)	403	1,314
Administrative support for charity (see note b below)	9,473	6,120
Printing & Stationery	384	128
TOTAL	10,568	7,720

5. Fixed Assets

Tangible assets
Motor Vehicles

	TOTAL 2016	2015
	£	£
Cost		
B/f	-	-
Additions	11,245	-
C/f	11,245	-
Accumulated depreciation		
B/f	-	-
Charge for the period	937	-
C/f	937	-
Net Book Amount	10,308	-

6. Debtors: Amounts falling due within one year

	TOTAL 2016	2015
	£	£
Prepayments	2,562	26
Accrued income	-	673
Other debtors	232	411
	2,794	1,110

7. Creditors: Amounts falling due within one year

	TOTAL 2016	2015
	£	£
Trade creditors	66	252
Deferred income	665	-
Accrued expenses	4,289	-
	5,020	252

There are no long term financial commitments.

8. Analysis of Funds

Restricted income funds

Fund	Balance at 31.3.15	Income	Expenditure	Movement between funds	Balance at 31.3.16
	£	£	£	£	£
General Fund	24,581	123,542	114,345	(843)	32,935
Mummy Foundation Fund	1,831	5,514	7,345	-	-
Instrument Workshop Fund	688	627	924	136	527
Welfare Support Funds	3,470	4,575	6,077	173	2,141
Educational Support Funds	-	10,387	10,816	484	55
Music Library Fund	47	-	94	47	-
Teacher Training Fund	1,363	-	1,121	-	242
Music Delivery Funds	12,238	11,600	20,188	3	3,653
	44,218	156,245	160,910	-	39,553

Movements of major funds

	Fund balances at 31.3.15	Income	Expenditure	Transfers between funds	Fund balances at 31.3.16
	£	£	£	£	£
Restricted Funds	19,637	32,703	46,565	843	6,618
General Fund	24,581	123,542	114,345	(843)	32,935
Total Funds	44,218	156,245	160,910	-	39,553

Analysis of Net Assets Between Funds

Fund balances at 31 March 2016 are represented by:	Unrestricted	Restricted	Total Funds	31.3.15
	£	£	£	£
Fixed assets	10,308	-	10,308	-
Stock	64	-	64	64
Debtors	2,592	202	2,794	1,110
Cash at bank and in hand	24,650	6,757	31,407	43,296
Creditors	(4,679)	(341)	(5,020)	(252)
Net Assets	32,935	6,618	39,553	44,218

9. Trustees

None of the trustees (or any person connected with them) received any remuneration or loan during the period, but two trustees were reimbursed a total of £766 (2015: £792) for travel and telephone expenses.

10. Related Party Transactions

The charity covered the travel costs £50 (2015: £22) for a relative of a trustee to attend three fundraising meetings in order to provide administrative support.

The company is limited by guarantee and has no share capital

Notes:

- In 2015, this included donated flights for two trustees to attend fundraising event to raise funds for Liberia following the ebola crisis, and pro bono support services*
- Independent Examination of the accounts, administrative support for the charity, and book-keeping services were given pro bono*
- In 2015, this included pro bono strategy guidance for trustees*