

BRASS FOR AFRICA

(A company limited by guarantee having no share capital)

Report and Financial Statements for the year ending 31st March 2017

Charity Number: 1149863 Company Number: 8256267



REPORT AND FINANCIAL STATEMENT

Contents:	<u>Page</u>
Mission, Vision and Values	2
Reference and Administrative Details	3
Structure Governance and Management	4
Public Benefit	5
Partnership	5
Volunteers	6
Achievements and Performance	6 - 10
Plans for 2017 - 2018	11
Financial Review	11 - 12
Trustee Responsibility	13
Independent Examiner's Report	14
Statement of Financial Activity	15
Balance Sheet	16
Notes to the Accounts	17 - 20



REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDING 31ST MARCH 2017

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 (Executive Director)

Clare Delmar Gillian Leather

Robert Dow (Chair)

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 several 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 these partnerships have impacted the Charity during the reporting period.

Brass for Africa has, for several years, held an official Charity Partnership with British Airways as part of their Community and Conservation programme. The partnership provided the Charity with extremely valuable logistical support in the form of an annual flight allocation and cargo shipment. However, as from December 2016 British Airways decided that the Community and Conservation programme would no longer be a feature of their Community Investment Programme. The loss of this partnership has impacted significantly on core costs such as travel and instrument shipping.

Warwick Music continued its valuable support to Brass for Africa with the donation of 40 pBuzzes, a revolutionary new brass training instrument that is ideal for several of our "Street Child" rehabilitation programmes hosted by our partner Retrak.

Dawkes Music continue to be staunch supporters through their support of our instrument repair workshop in Uganda and through collecting donated instruments. Dawkes Instrument Repair Workshop Manager, Abi Taylor made her second visit to Kampala in October 2016 to continue training the Brass for Africa technicians.

This year the partnership with the British Army, and specifically the Corps of Army Music continued. Small training parties of military musicians visit Kampala periodically and spend time training and mentoring Brass for Africa teachers and beneficiaries.

Brass for Africa's partnerships with local organisations in Uganda and Liberia are hugely important as they 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 Brass for Africa Composer in Residence, Alan Fernie who spent two months working as conductor, teacher and mentor in Kampala during March/April 2016.

Thank you also to Stewart Drummond who returned for a two month tenure as Brass Principle in December 2016 and January 2017.

A special note of thanks is expressed to Dr. Alex Parker who volunteered as Brass Principle in Kampala for 6 months from July to December 2016. Alex's hard work, energy and positive attitude was greatly appreciated by all trustees.

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. Of particular note are members of the UK Brass for Africa Brass Band and the bands two Musical Directors Paul Speed and John Watts.

Preparing the accounts for the reporting period is a sizeable undertaking and the Trustees would like to thank Graeme Tilmouth for providing this service pro-bono.

THE ALISON BALSOM BRASS MUSIC DEVELOPMENT FELLOWSHIP

To fulfil the previous reporting period's stated aims for this year, and with the staunch support of Brass for Africa Patron Alison Balsom OBE, we were able to launch our planned fellowship position to provide high level and continued learning support for our beneficiaries in Uganda. The Brass Development Fellow is responsible for the development of all Kampala based brass music teachers, brass and theory learning and instrument stock in Uganda. The Fellow also serves as the conductor and musical director of the site's Senior Band. After a successful selection procedure Dr Taylor Hughey took up the inaugural fellowship position in February 2017.

ACHIEVEMENTS AND PERFORMANCE

Overview:

Through its activities, Brass for Africa is currently making a positive change to the lives of more than 1000 children and provides training and paid employment for 35 nationals in two countries.

This reporting period has again been a very busy period for Brass for Africa, consolidating on existing programmes and launching new initiatives. Focus and continued 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 expanding our Bandstand facility to incorporate further outbuildings to house instrument storage, practice rooms, a music library and a Country Managers Office. This has continued the development of a Brass for Africa Training Centre.

Brass for Africa continues to draw on its experience and the ever 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.

Learning music brings with it many other soft skills and enabling core attributes. In order to strengthen the case for, and refine our programmes, and to provide evidence of these core skills Brass for Africa have embarked on designing a bespoke **Monitoring and Evaluation** system. Work on this began in December 2016 with a Kampala based M & E consultancy and an exciting system is in the process of being rolled out as the reporting period ends.

Alongside musical ability, 8 key attributes have been identified and are to be measured moving forwards. These key attributes are:

- Self Confidence
- Resilience
- Leadership Skills
- Problem Solving Skills
- Grit and Perseverance
- Concentration
- Team Work Skills
- Communication Skills

All new programmes will have baselines established so that meaningful data can be captured on the development of the Charity's beneficiaries. This is an exciting and extremely important element of the Charity's development and the need for a dedicated Monitoring and Evaluation Officer is becoming apparent.

Transportation continues to be one of the Charity's biggest costs and logistical problem areas. We continue to operate our own mini bus and driver but the arrival of Uber in Kampala has provided another cost effective transport solution as the number of outreach sites increase.

January 2017 saw Brass for Africa complete its first full year as a registered Non Government Organisation within Uganda. The first annual audit was carried out and we passed with the issuance of a further 5 years certification.

Training:

Brass for Africa continued its successful programme of developing junior music teachers with several 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, 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.



Music Programmes

This year Brass for Africa has concentrated on consolidating programmes with existing partners and expanding our reach to more children within these partnerships. However several exciting new outreach partnerships were launched during this reporting period. These included:

New Partnerships:

- Retrak Charity (Uganda)- this is a UK Registered charity working to rehabilitate Street Children, Brass for Africa delivers music education to children at three of their Centres.
- Gloneva Organisation (Uganda) a community based programme for the children living in the Namuwongo slum area.
- Hill Prep (Uganda) A school that has pioneered integrated special education where "learning disabled children" study alongside their regular counterparts for mutual benefit and excellence.

Existing and Continuing Partnerships:

- Mlisada Organisation (Uganda)
- Missionaries of the Poor, Good Shepherd Home (Uganda)
- Missionaries of the Poor, Bethlehem Home (Uganda)
- Kampiringisa Juvenile Rehabilitation Centre (Uganda)
- Brussels Brass Band (Uganda)
- Mummy Foundation (Uganda)
- Hands for Hope (Uganda)
- Tender Talents Magnet School (Uganda)
- MacDella Cooper Academy (Liberia)
- Frances Gaskin Rescue Home (Liberia)

Life Skills Training:

Brass for Africa has, during this reporting period, also rolled out a life skills training element to all programmes being delivered in Uganda. Our bespoke life skills programme has been developed 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 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.

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. Spare parts and consumables are not available in Uganda and this does cause some difficulties in country.



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 in 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. The Charity also funded 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 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 continue 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.

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 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 April 2016 the new musicians from the Brass for Africa programme with Retrak Charity performed in the parade to commemorate the International Day for Street Children in Kampala.
- Also in April the Brass for Africa team, including Executive Director Jim Trott and Brass for Africa Composer in Residence Alan Fernie, visited Kalangala -the largest of the 84 islands in Lake Victoria. This Community has over 28% infection of HIV and AIDS and this visit was to fact find and explore the possibility of launching a music programme for the youth of the island in order to tackle some of the issues they face.



- In June 2016 Executive Director Jim Trott and Brass Band Ambassador Chris Fower gave a presentation to delegates at the International Trombone Festival at Juilliards School of Music in New York City. Later in the year Brass for Africa was delighted to be awarded the prestigious International Trombone Associations (ITA) Presidents Award by Joe Allessi, President of the ITA and Principle Trombone for the New York Philharmonic.
- July 2016 saw 20 riders in the Brass for Africa team complete the London Ride 100 mile cycle event. The team fund raised over £15,000 for Brass for Africa
- October 2016, 13 musicians from Reading Blue Coat School partnered with Brass for Africa to visit Uganda on a music tour. The UK school musicians were integrated into the Mlisada Senior Band and the Tender Talents Choir and performed 8 concerts in and around the Kampala area.
- Brass for Africa's Christmas Fun Day is one of the highlights of the calendar in Kampala and December 2016 saw 360 children from across the Brass for Africa programmes gather to celebrate the year's accomplishments.
- Also in December a new purpose built Brass for Africa Bandstand was opened in Liberia.
- The British Army's Corp of Army Musicians visited Kampala in January 2017 and continued to cement the partnership with the Charity. A seven strong training team of army musicians visited the Gloneva programme band and also teamed up with the Brass for Africa Teachers Band to perform for staff and visitors at the British High Commission.
- In March 2017 Ronald Kabuye, one of Brass for Africa's senior teachers, came to the UK to perform with Brass for Africa's Patrons Guy Barker MBE and Alison Balsom OBE at the Royal Albert Hall.



PLANS FOR 2017-18

For Brass for Africa to continue to flourish and grow there is a need to increase capacity in all areas of the Charity, both in Africa and the UK. This will involve taking on and training new teachers and bringing in more administrative and support staff in Kampala. The need for streamlining systems and operating procedures also become more important as the organisation grows. These will be targeted development areas for the coming year. The monitoring and Evaluation (M&E) of our programmes is extremely important and will take a significant amount of work to implement. An M&E Fellowship position is to be advertised to increase capacity in this area.

The Trustees believe that strategic partnerships are also key to reaching more beneficiaries and realising new funding streams. In 2017 we will be looking to strengthen our operation by identifying and forging relationships with new partner organisations.

In the UK, the team has been enhanced through the engagement of a Development Manager in February 2017 to develop fundraising streams and strategic partnerships. To further strengthen the UK governance and support needs the Charity we will be looking to engage and bring in additional members to the board of trustees.

FINANCIAL REVIEW

In 2016-17, Brass for Africa's income totaled £239,258, whilst expenditure amounted to £210,245 resulting in a surplus for the year of £29,013. The Charity's funds at year-end were £68,566 of which £10,640 were for restricted purposes. The surplus this year followed a deficit in the previous year.

A significant portion of the income (£26,706) in this reporting period is in the form of Gifts in Kind and Donated Services, including donation of services for an Administration Manager totaling £15954. In February 2017 the services of a UK Development Manager were engaged and these have also been donated to the charity to a value of £5737 for this period.

Our income continues to derive largely from the generosity of individuals, our own fund raising events and those raising funds for us through holding their own events. Several schools raised funds during this year; of particular note were the efforts of Reading Blue Coat School, which resulted in over £6,000 of support.

We also held two very successful fund raising concerts with our own UK Brass for Africa Brass Band this period: In March 2017 our concert featured Brass for Africa patron Guy Barker MBE performing with Ronald Kabuye, one of Brass for Africa's Senior Teachers visiting from Uganda. The pair premiered a piece specifically composed and conducted by Brass for Africa Composer in Residence Alan Fernie. Both Guy Barker and Ronald Kabuye also represented Brass for Africa by performing at Alison Balsom OBE spectacular concert at The Royal Albert Hall. Other donors events for Brass for Africa have also featured the world famous soprano Mary Bevan and the Marenzio Singers.

Charitable trust income totaled £19,000 in 2016-17 including the 3rd and final year of funding from the Monument Trust for our project reaching children residing in the Kampiringisa Juvenile Rehabilitation Centre. This reporting period also saw significant support from corporate donations totaling £35,650. We also continued to benefit considerably from non-

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cash benefits from our partners and supporters –including two flights from BA allowing us to attend and represent Brass for Africa at the International Trombone Festival at Juilliards in New York City. Brass for Africa continues to benefit from donated brass instruments (both new and used instruments) and donated administrative and financial 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. It keeps a careful watch on this hidden income so as to be fully aware of its impact in the event of withdrawal. These costs have become evident during this period as British Airways have ceased to support Brass for Africa, along with all of their other charity partners, resulting in substantially higher travel costs and instrument shipment costs.

In order to seek out sustainable and new forms of funding, Brass for Africa invested in a UK and US Brass Band awareness campaign. The use of external consultants, attending events, visits and presentations has significantly increased the costs of fundraising during the period, but the Charity is now firmly on the radar of the UK Brass Band world and support and benefits in both funding and expertise are expected to result from this campaign moving forward.

The Charity continues with only minimal UK costs outside of that spent on raising funds. The increase of fundraising costs this year to £48,447, for reasons previously explained, means that although the amount spent directly on charitable activities (£161,798) has increased, it does represent a slight percentage reduction to previous years at 77% of total expenditure.

Whilst music training, education and performance costs made up over 90% 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.

This has been a year of significant growth and development both in Uganda and in the UK requiring new and varied approaches to attain increased and sustainable funding. This has resulted in higher levels of investment of charity funds required to generate future income, but the trustees felt that this is necessary for ensuring the future and success of Brass for Africa.

The year ahead will also be challenging as we seek funds to maintain, grow and improve upon our activities. The Trustees' reserve policy is to hold 3 months of funding for core music programmes and teacher funding. Trustees recognise that this requirement is only just being met, 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 on 26. January 2018

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 2017, which are set out on pages 15 to 20.

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, HP38SF

______Date: 26 January 2018



STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2017

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
Income from:	2				
Donations and legacies Other trading activities		189,226 13,250	36,782 -	226,008 13,250	142,413 13,832
Total income	,	202,476	36,782	239,258	156,245
	,	,			
Expenditure on:	3,4				
Costs of raising funds Expenditure on charitable activities Governance costs		48,447 124,011 3,061	- 34,726 -	48,447 158,737 3,061	16,109 142,558 2,243
Total expenditure	,	175,519	34,726	210,245	160,910
Net income/(expenditure) before transfers		26,957	2,056	29,013	- 4,665
Transfers between Funds	8	(1,966)	1,966	-	-
Net movement in Funds		24,991	4,022	29,013	- 4,665
Reconciliation of funds: Total funds brought forward	,	32,935	6,618	39,553	44,218
Total funds carried forward		57,926	10,640	68,566	39,553

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 2017

	Note		
	Z	2017 €	2016 £
Fixed assets			
Tangible assets Total fixed assets	5	7,497 7,497	10,308 10,308
Current assets Stock		0	64
Debtors Cash at bank and in hand Total current assets	6	4,867 64,188 69,055	2,794 31,407 34,265
Liabilities			
Creditors: Amounts falling due within one year	7	(7,986)	(5,020)
Net current assets		61,069	29,245
Total net assets		68,566	39,553
Funds of the Charity Unrestricted funds Restricted income funds	8	57,926 10,640	32,935 6,618
Total charity funds		68,566	39,553

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 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 Longon Loi & Signed on behalf of the board of directors and trustees by:

J Trott Director and Trustee





NOTES TO THE ACCOUNTS YEAR ENDED 31 MARCH 2017

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				
Donations and legacies	Unrestricted £	2017 Restricted	Total £	2016 Total
bonations and legacies	£	£	£	£
Individual donations Donor events and sponsorship	91,495	24,482	115,977	74,894
Corporate donations	28,675 35,650	-	28,675 35,650	28,281 0
Grants and Charitable Trust Donations	6,700	12,300	19,000	16,600
Bequests and legacies Gifts in Kind and Donated Services	- 26,706	-	- 26,706	5,225 17,413
Total	189,226	36,782	226,008	142,413
Gifts in Kind totalled £2,100 (2016: £7,940), being the value of flight donated for resale or exchange are included in trading income. Donated services totalled £24,606 (2016: £9,473), and represents be development services.		_		
Gifts in Kind and Donated Services are matched with comparable expension	nditure over relevant	t areas of activity in	the charity.	
Other trading activities	Unrestricted	2017 Restricted	Total	2016 Total
Event & challenge income	£	£	£	£
Trading income	11,701 660	-	11,701 660	13,832
Total	12,361	-	12,361	13,832
Trading income includes sales of donated musical instruments. 3. Expenditure				
		Т	otal Cost 2017	2016
Costs of raising funds Third party donor administration costs			£	£
Event & challenge costs			7,658 37,843	862 10,235
Publicity and marketing, including website			37,843 1,446	10,233
Goods for resale			1,440	42
Other fundraising costs (see note a below)		<u>-</u>	1,500 48,447	4,970 16,109
Expenditure on charitable activities		Т	otal Cost 2017 £	2016 £
The charity works in Uganda and Liberia. In 2016/17,the majority of	charitable expendi	ture was through su	upporting projects in Ug	anda.
Training, education and perfomance costs Provision of brass instruments, equipment and instrument			144,495	120,329
ranair				
repair			1,035	2,955
Welfare and local organisational support			1,035 13,207 158,737	2,955 19,276 142,560
Welfare and local organisational support			13,207 158,737 otal Cost 2017	19,276
			13,207 158,737	19,276 142,560



4. UK Support costs

UK costs are directly apportioned to fundraising, governance or charitable activites 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.

Nature of Expenditure Insurance Accounting software & book-keeping services (see note b below) Administrative support for charity (see note b below) Printing & Stationery TOTAL 5. Fixed Assets	Total Cost 2017 £ 442 515 12,581 128 13,666	2016 £ 308 403 9,473 384 10,568
Tangible assets		
Motor Vehicles		
	Total 2017	2016
Cost B/f	£	£
Additions	11,245	- 11,245
C/f	11,245	11,245
Accumulated depreciation		
B/f	937	-
Charge for the period	2,811	937
C/f	3,748	937
Net Book Amount	7,497	10,308
6. Debtors: Amounts falling due within one year		
	Total 2017	2016
	£	£
Prepayments	-	2,562
Accrued income	-	-
Other debtors	<u>4,867</u> 4,867	232 2,794
7. Creditors: Amounts falling due within one year		
	Total 2017	2016
T 1 10	£	£
Trade creditors Deferred income	•	66 665
Accrued expenses	- 7,986	4,289
, 100, 404 0, pol. 1000	7,986	5,020
There are no long term financial commitments.		



8. Analysis of Funds

Restricted income funds

Fund	Balance at 31.3.16	Income	Expenditure	Movement between funds	Balance at 31.3.17
	£	£	£	£	£
General Fund	32,935	202,476	175,519	(1,966)	57,926
Mummy Foundation Fund	0	7,500	7,500	-	-
Instrument Workshop Fund	527	1,000	3,222	1,895	200
Welfare Support Funds	2,141	5,613	5,646	68	2,176
Educational Support Funds	55	-	56	1	0
Music Library Fund	0	-	-	-	-
Teacher Training Fund	242	-	242	-	0
Music Delivery Funds	3,653	12,300	14,888	2	1,067
Fellowship	0	10,369	3,172	-	7,197
	39,553	239,258	210,245	-	68,566

Movements of major funds

	Fund balances at 31.3.16 Income Expenditure		Transfers between funds	Fund balances at 31.3.17	
	£	£	£	£	£
Restricted Funds	6,618	36,782	34,726	1,966	10,640
General Fund	32,935	202,476	175,519	(1,966)	57,926
Total Funds	39,553	239,258	210,245	-	68,566

Analysis of Net Assets Between Funds

	Unrestricted	Restricted	Total Funds	31.3.16
Fund balances at 31 March 2017 are represented by:	£	£	£	£
Fixed assets	7,497	-	7,497	10,308
Stock	-	-	-	64
Debtors	1,701	3,166	4,867	2,794
Cash at bank and in hand	56,374	7,814	64,188	31,407
Creditors	(7,646)	(340)	(7,986)	(5,020)
Net Assets	57,926	10,640	68,566	39,553

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 £1,061 (2016: £766) for travel and telephone expenses.

10. Related Party Transactions

The charity covered the travel costs £763 (2016: £50) for a relative of a trustee to attend fundraising meetings in order to provide administrative support and an operational trip to support Uganda's Management Team.

The company is limited by guarantee and has no share capital

Notes

a) In 2016, this included donated flight for one trustee to attend fundraising/awareness event to raise funds for the charity.

b) Independent Examination of the accounts, administrative support for the charity, and book-keeping services were given pro bono