

# Brass for Africa



(A company limited by guarantee having no share capital)

## Report and Financial Statements for the period April 1<sup>st</sup> - 31st December 2017

Charity Number: 1149863

Company Number: 8256267

## **REPORT AND FINANCIAL STATEMENT**

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**REPORT AND FINANCIAL STATEMENTS  
FOR THE PERIOD 1<sup>ST</sup> APRIL TO 31<sup>ST</sup> DECEMBER 2017**  
**(TO ALIGN WITH REPORTING PERIODS IN UGANDA WE HAVE CHANGED OUR UK  
REPORTING PERIOD. THIS REPORT COVERS A NINE MONTH PERIOD)**

**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 education and life skills training.

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 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) Stewart Drummond (May 2017) Paul Torrington (May 2017) Elizabeth Burrowes (August 2017)
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 17<sup>th</sup> 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, Mpigi and Kalangala in Uganda and several projects in Monrovia, Liberia.

### **Trustees:**

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

Three new Trustees and Company Directors were appointed during this reporting period.

#### **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. 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**

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 and Liberia are key to Brass for Africa delivering high impact and meaningful interventions to our beneficiaries.

## **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.

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.

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 FELLOWSHIP**

During the reporting period, with the staunch support of Brass for Africa Patron Alison Balsom OBE, The Brass Development Fellow Dr Taylor Hughey was responsible for the development of all Kampala based brass music teachers, brass and theory learning and instrument stock in Uganda. Dr Hughey also served as the conductor and musical director of the site's Senior Band. Dr Taylor concluded her tenure in December 2017.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Overview:**

During this reporting period, through its activities, Brass for Africa made a positive change to the lives of more than 1000 children each week and provided training and/or paid employment for 46 nationals in two African countries.

This reporting period has yet again been a very busy period for Brass for Africa, consolidating on existing programmes and launching new initiatives with new and exciting partners tackling many of the wider issues experienced by the marginalised children and young people on the programmes. 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.

Several important developments and investments have resulted in a marked and significant improvement and streamlining of operations in Uganda during the period.

In June we moved operations to a completely new site in Kampala and established the new Brass for Africa Training Centre. The Centre is well equipped with offices, practice rooms, instrument storage, instrument repair facility, amenities, volunteer accommodation a new bandstand and performance space. The new Centre is enclosed and has security arrangements that provide a safe, professional and pleasant space for all staff and programme participants.

In order to build capacity and improve and implement systems Brass for Africa engaged the services of a Management Consultant to fulfil the role of Head of Programmes and Logistics in Kampala. Andrew Agassi joined the team in June and has continued to prove extremely effective and pivotal to the development of the organisations delivery. Andrew has also spent time and energy on raising and supporting capacity within our own team.

To reflect the importance of developing our Monitoring and Evaluation department we advertised for an M&E Fellow to join the operation in Kampala. There was a large response which resulted in Brass for Africa appointing Nasim Mahmood who travelled from the US in June to fulfil a six-month position. Nasim was a huge asset to the team and Brass for Africa wishes to extend gratitude.

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 transferable “soft skills” and enabling core attributes.

Brass for Africa has identified, and through its M&E department is measuring, eight “Key Attributes”, these are :

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

All new programmes have baselines established so that meaningful data can be captured on the development of the Charity’s beneficiaries.

### 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.

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## **Music Programmes**

This year Brass for Africa continued to consolidate on programmes with existing partners during the reporting period. In addition, several exciting new outreach partnerships were launched during this reporting period. These included:

### **New Partnerships:**

- **Save Street Child Uganda:** A not for profit organisation working for the protection and rehabilitation of street children, operating in the Kampala slum areas. Brass for Africa commenced Music Education and Life Skills Training twice weekly within the organisation
- **Elton John Aids Foundation:** A grant from EJAF has enabled Brass for Africa to reach 100 children of the HIV ravaged population on Kalangala, a remote island in Lake Victoria, Uganda. Partnering with M-lisada we are using music, life skills and HIV training workshops to assist EJAF in their mission of creating an AIDS free generation. Alongside delivering our 8 Key Attributes Brass for Africa has agreed three HIV specific Key Performance Indicators with EJAF. These are i) Increasing the comprehensive knowledge of HIV. ii) reducing the stigma associated with HIV. iii) Increasing adherence to ART take up of adolescents. This programme launched in August 2017
- **Plan International:** Facilitated by a private donor we have been able to partner with Plan International on a pilot programme working on their “Safer Cities for Girls and Women” initiative. This music and life skills programme was launched in November working at two sites, one in Namuwongo and the other in Kawempe, both slum communities in Kampala, Uganda.
- **St John Leonards School (Uganda):** Based in Mpigi district, this is a non profit mixed school. Many of the children live in extreme poverty and some are orphaned. Brass for Africa commenced Music Education and Life Skills Training twice weekly, the programme commenced in April 2017.

### **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)
- Retrak Charity (Uganda)
- Gloneva Organisation (Uganda)
- Hill Prep (Uganda)
- MacDella Cooper Academy (Liberia)
- Frances Gaskin Rescue Home (Liberia)



### Life Skills Training:

Brass for Africa's bespoke 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 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.

Further discussion and development has commenced this period to explore improving and integrating our life skills training interventions into the music education delivery, based around our 8 key attributes. This is an extremely exciting field for Brass for Africa's development as we strive to prepare young people to become contributing members of their society. It also offers significant potential for broadening the Charity's support base.

### Instrument Repair:

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.

### 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 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 continued 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 three young people from within the Brass for Africa supported programmes. All individuals work as music teachers for the Charity whilst continuing to study for their degrees and one has also been serving an administration internship with Brass for Africa.

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.

## **PLANS FOR 2018**

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.

After reviewing this first Fellowship position, Alison Balsom and the Trustees believe a wider ranging role is required for the future Fellow. In order to remove the ceiling on learning, provide support, structure, training and mentoring to our young teaching team. The Fellowship role will be redefined as the “Director of Music Education” and a new candidate is being sought for placement in 2018. The trustees are delighted to report that Alison Balsom will continue to fund the Fellowship position.

As our M&E Fellow’s tenure ended at the end of the reporting period a permanent M&E Officer needs to be appointed.

The Life Skills offer is becoming increasingly more important for both our beneficiaries and the organisation. In the next reporting period we will be actively seeking specific support to develop this area as the trustees believe this to be of the highest importance.

As the organisation becomes more established original staff members are becoming more capable. Development and investment in our staff will remain a priority moving forward and we believe the next year will see opportunity for our staff to take on more responsibility.

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## **FINANCIAL REVIEW**

This is only a 9-month reporting period from Apr 2017 – Dec 2017 as we have realigned our reporting dates to match those in Uganda. For this period Brass for Africa's income totaled £209,944, whilst expenditure amounted to £195,054 resulting in a surplus for the period of £14,890. The Charity's funds at year-end were £83,456 of which £40,370 were for restricted purposes. The surplus this year also followed a surplus in the previous reporting period.

A significant portion of the income (£43,246) in this reporting period is in the form of Gifts in Kind for Donated Services, including donation of services for an Administration Manager totaling £11,997 and donation of services for the UK Development Manager totaling £29,149 for this reporting period.

Our income continues to derive largely from the generosity of individuals, 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 St Dunstan's College and Wellington College, which resulted in over £4000 of support within this period.

Another fund-raising activity of note was once again Team BfA taking part in the Ride London Surrey 100 mile cycle event. Eleven riders took part and raised over £12,500.

Brass for Africa participated in "The Big Give's Christmas Challenge" attracting "Pledgers" and "Champions" who then match funded general donations during a week in November 2017. In this reporting period the Big Give accounted for almost £15,000 with further donations expected in early 2018.

Charitable trust income was up on the previous period totaling £31,904 in 2017 (£25,904 restricted), however corporate donations fell to £5,000.

We also continued to benefit considerably from non-cash benefits from our partners and supporters in particular 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. The period continued to see the donation of used and second hand brass instruments, although vital to our operation the Trustees have elected not to put a monetary figure on these. 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 continues with only minimal UK costs outside of that spent on raising funds. Fundraising costs this period are £41,312, with spend on charitable activities at £153,742; this represents 73% of income spent on charitable activities. Whilst music training, education and performance costs continue to make up over 92% 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 again been a period of significant growth and development both in Uganda 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.

Although not always possible the Trustees' aim to maintain funding reserves of 3 months for operational costs.

## **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

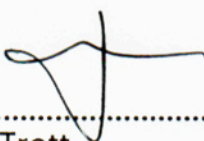
The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible 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 ..... 11<sup>th</sup> October 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 period ended 31 December 2017, 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

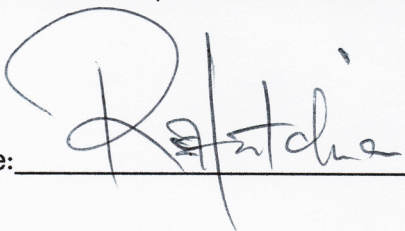
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Richard Hutchinson

Relevant professional qualification or body: FCA

Address: Wheatcroft, Roseacre Barns. Bedmond Road, Pimlico, Herts, HP38SF

Signature: \_\_\_\_\_



Date: \_\_\_\_\_

11/10/18



## **STATEMENT OF FINANCIAL ACTIVITIES**

### **PERIOD ENDED 31 DECEMBER 2017**

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £	Year 31.3.2107 Total £
<b><u>Income from:</u></b>	2				
Donations and legacies		146,414	47,773	194,187	226,008
Other trading activities		2,000	13,757	15,757	13,250
<b><i>Total income</i></b>		<b>148,414</b>	<b>61,530</b>	<b>209,944</b>	<b>239,258</b>
<b><u>Expenditure on:</u></b>	3,4				
Costs of raising funds		41,312		41,312	48,447
Expenditure on charitable activities		116,387	34,237	150,624	158,737
Governance costs		3,118	-	3,118	3,061
<b><i>Total expenditure</i></b>		<b>160,817</b>	<b>34,237</b>	<b>195,054</b>	<b>210,245</b>
<b>Net income/(expenditure) before transfers</b>		<b>(12,403)</b>	<b>27,293</b>	<b>14,890</b>	<b>29,013</b>
<b><i>Transfers between Funds</i></b>	8	<b>(2,437)</b>	<b>2,437</b>	<b>-</b>	<b>-</b>
<b>Net movement in Funds</b>		<b>(14,840)</b>	<b>29,730</b>	<b>14,890</b>	<b>29,013</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>57,926</b>	<b>10,640</b>	<b>68,566</b>	<b>39,553</b>
<b>Total funds carried forward</b>		<b>43,086</b>	<b>40,370</b>	<b>83,456</b>	<b>68,566</b>

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 2017**

	Note	2017 £	31-Mar-17 £
<b>Fixed assets</b>			
Tangible assets	5	9,256	7,497
<b>Total fixed assets</b>		<u>9,256</u>	<u>7,497</u>
<b>Current assets</b>			
Debtors	6	15,576	4,867
Cash at bank and in hand		63,666	64,188
<b>Total current assets</b>		<u>79,242</u>	<u>69,055</u>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	7	( 5,042)	( 7,986)
<b>Net current assets</b>		<u>74,200</u>	<u>61,069</u>
<b>Total net assets</b>		<u>83,456</u>	<u>68,566</u>
<b>Funds of the Charity</b>	8		
Unrestricted funds		43,086	57,926
Restricted income funds		40,370	10,640
<b>Total charity funds</b>		<u>83,456</u>	<u>68,566</u>

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

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 December 2017 in accordance with section 476 of the Companies Act 2006.

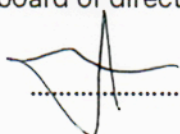
The directors acknowledge their responsibilities for:

- 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 11 Oct. 2018  
Signed on behalf of the board of directors and trustees by:

J Trott  
Director and Trustee



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## **NOTES TO THE ACCOUNTS**

### **PERIOD ENDED 31 DECEMBER 2017**

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#### **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 £	2017 Restricted £	Total £	31-Mar-17 Total £
<b>Donations and legacies</b>				
Individual donations	74,408	21,449	95,857	115,977
Donor events and sponsorship	17,500	420	17,920	28,675
Corporate donations	5,000	-	5,000	35,650
Grants and Charitable Trust Donations	6,000	25,904	31,904	19,000
Bequests and legacies	260	0	260	-
Gifts in Kind and Donated Services	43,246	-	43,246	26,706
<b>Total</b>	<b>146,414</b>	<b>47,773</b>	<b>194,187</b>	<b>226,008</b>

Gifts in Kind totalled £nil (31.3.2017: £2,100) 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 £43,246 (31.3.2017: £24,606) 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 £	2017 Restricted £	Total £	31-Mar-17 Total £
<b>Other trading activities</b>				
Event & challenge income	-	13,757	13,757	11,701
Trading income	2,000	-	2,000	660
<b>Total</b>	<b>2,000</b>	<b>13,757</b>	<b>15,757</b>	<b>12,361</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 2017 £	31-Mar-17 £
<b>Costs of raising funds</b>		
Third party donor administration costs	33,320	7,658
Event & challenge costs	2,399	37,843
Publicity and marketing, including website	30	1,446
Goods for resale	-	-
Other fundraising costs	5,563	1,500
	<b>41,312</b>	<b>48,447</b>

	Total Cost 2017 £	31-Mar-17 £
<b>Expenditure on charitable activities</b>		
<i>The charity works in Uganda and Liberia, the majority of charitable expenditure was through supporting projects in Uganda.</i>		
Training, education and performance costs	142,111	144,495
Provision of brass instruments, equipment and instrument repair	118	1,035
Welfare and local organisational support	8,395	13,207
	<b>150,624</b>	<b>158,737</b>

	Total Cost 2017 £	31-Mar-17 £
<b>Governance costs</b>		
Accountancy, Inspection and other fees (see note a below)	3,118	3,061
Business cards and other costs	-	-
	<b>3,118</b>	<b>3,061</b>

#### 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.

<i>Nature of Expenditure</i>	<b>Total Cost 2017</b>	31-Mar-17
	£	£
Insurance	190	442
Accounting software & book-keeping services (see note a below)	2,836	515
Administrative & fundraising support for charity (see note a below)	41,146	12,581
Printing & Stationery	45	128
<b>TOTAL</b>	<b>44,217</b>	<b>13,666</b>

#### 5. Fixed Assets

Tangible assets  
Motor Vehicles

	Office Equipment	Motor Vehicles	<b>TOTAL 2017</b>	31-Mar-17
			£	£
Cost				
B/f	-	11,245	11,245	11,245
Additions	4,939	-	4,939	-
C/f	4,939	11,245	16,184	11,245
Accumulated depreciation				
B/f	-	3,748	3,748	937
Charge for the period	1,072	2,108	3,180	2,811
C/f	1,072	5,856	6,928	3,748
Net Book Amount	3,867	5,389	9,256	7,497

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

	<b>TOTAL 2017</b>	31-Mar-17
	£	£
Prepayments	5,217	-
Other debtors	10,359	4,867
	<b>15,576</b>	<b>4,867</b>

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

	<b>TOTAL 2017</b>	31-Mar-17
	£	£
Trade creditors	-	-
Deferred income	-	-
Accrued expenses	5,042	7,986
	<b>5,042</b>	<b>7,986</b>

There are no long term financial commitments.



## 8. Analysis of Funds

Fund	Balance at 31.3.17	Income	Expenditure	Movement between funds	Balance at 31.12.17
	£	£	£	£	£
General Fund	57,926	148,414	160,817	( 2,437)	43,086
Mummy Foundation Fund	0	5,176	5,176	-	-
Instrument Workshop Fund	200	-	-	( 200)	0
Welfare Support Funds	2,176	4,681	5,654	9	1,212
Educational Support Funds	-	3,962	2,964	40	1,038
Music Library Fund	0	-	-	-	-
Teacher Training Fund	0	-	-	-	0
Music Delivery Funds	1,067	47,711	10,365	( 293)	38,120
Fellowship	7197	-	10,078	2,881	0
	<u>68,566</u>	<u>209,944</u>	<u>195,054</u>	<u>-</u>	<u>83,456</u>

## Analysis of Net Assets Between Funds

Fund balances at 31 December 2017 are represented by:	Unrestricted £	Restricted £	Total Funds £	31.3.17 £
Fixed assets	9,256	-	9,256	7,497
Stock	-	-	-	-
Debtors	9,432	6,144	15,576	4,867
Cash at bank and in hand	29,099	34,567	63,666	64,188
Creditors	( 4,701)	( 341)	( 5,042)	( 7,986)
Net Assets	<u>43,086</u>	<u>40,370</u>	<u>83,456</u>	<u>68,566</u>

## 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 £626 (31.3.2017: £1,061) for travel and telephone expenses. Note should be made that one Trustee made a donation of £37,500 Apr - Dec 2017

## 10. Related Party Transactions

The charity covered the travel costs £ nil (31.3.2017: £763) 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) Independent Examination of the accounts and administrative, and accounts support services were given pro bono