



Charity Reg Number: 1149863

Company Reg Number: 8256267

ANNUAL  
REPORT



2024

# CREATING BRIGHTER FUTURES

## THROUGH MUSIC

## IN THIS ISSUE

MESSAGE FROM THE CHAIR OF TRUSTEES	5
MESSAGE FROM THE EXECUTIVE DIRECTOR/ FOUNDER	6
ABOUT BRASS FOR AFRICA	7
ABOUT BRASS FOR AFRICA CONTINUED	8
WHERE AND HOW WE WORK	9
<b>STRUCTURE, GOVERNANCE AND MANAGEMENT</b>	9
<b>2024 PROGRAMME FACT SHEET</b>	10
MUSIC – OUR MAGIC BULLET	11
EDUCATION - THROUGH MUSIC	13
EQUALITY – THROUGH MUSIC	18
PARTNERSHIPS AND COLLABORATIONS	22
LOOKING AT 2025	23
CHALLENGES, RISK AND GOING CONCERN	24 - 25
FINANCIAL REVIEW	26
FINANCIAL REVIEW CONTINUED	27
TRUSTEES RESPONSIBILITY STATEMENT	28
INDEPENDENT EXAMINERS REPORT	29
FINANCIAL STATEMENTS	31 - 42



# LIST OF ACRONYMS

<b>BfA</b>	-	Brass for Africa
<b>MHM</b>	-	Menstrual Hygiene Management
<b>MGLSD</b>	-	Ministry of Gender, Labour and Social Development
<b>OPM</b>	-	Office of the Prime Minister
<b>UNHCR</b>	-	United Nations High Commissioner for Refugees
<b>CEO</b>	-	Chief Executive Officer
<b>NGO</b>	-	Non-Governmental Organisation
<b>HIV</b>	-	Human Immune Virus
<b>AIDS</b>	-	Acquired Immune Deficiency Syndrome
<b>CBO</b>	-	Community Based Organisation
<b>TPO</b>	-	Transcultural Psychosocial Organisation
<b>IRC</b>	-	International Rescue Committee
<b>TTP</b>	-	The Tayside Pearls Band
<b>SVP</b>	-	Student Volunteer Programme
<b>DIT</b>	-	Directorate of Industrial Training
<b>USP</b>	-	Unique Selling Point

## MESSAGE FROM THE CHAIR OF TRUSTEES



This year, I had the opportunity to travel to Uganda with fellow Trustees of this remarkable organisation. Visiting several of our projects and communities in Kampala and on Kalangala Island left me with a deep sense of pride and appreciation for the extraordinary work our team has done to make a difference in the lives of those we serve.

Those five days were among the most meaningful of my year. I met many young people, some of whom I first encountered as teenagers during my previous visit, who are now staff members, giving back to their communities as teachers and role models. It was a powerful reminder of the importance of our programmes and the lasting impact of long-term support.

This report reflects the resilience, commitment, and determination of our staff, volunteers, and supporters. It highlights the impact we've made, the lives we've touched, and the progress we've achieved. But more than that, it tells the story of hope, compassion, and brighter futures for children and young people in sub-Saharan Africa. This change is driven by communities themselves, who determine their own solutions and turn to us for the tools to bring them to life.

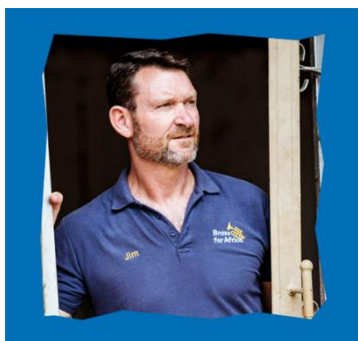
I want to extend my sincere thanks to all of you who have continued to stand by us during challenging times. Your support has helped us move forward when it mattered most. As you read this report, I hope you feel proud of what we've achieved together, but also motivated to more!

We know that there is still much to be done, but we are greatly inspired by the difference we can make together.

Robert Dow



## MESSAGE FROM THE EXECUTIVE DIRECTOR/ FOUNDER



**2024 was another remarkable year for Brass for Africa.** Although officially registered in 2012, the journey began in 2009 when I shipped the first 30 instruments to Uganda. Sixteen years later, we now work directly with over 2,500 young people each week and reached more than 100,000 people in 2024 through wider engagement initiatives.

This year, we placed greater focus on evaluating and reporting our social impact—particularly across our three core areas: **Health, Education, and Equality**. You'll see more of this in the report that follows.

On the governance side, we welcomed three new board members through our partnership with Responsible Influence in Arts and Culture (RIAC), which connects young professionals from diverse backgrounds with arts organisations.

In October, we announced a significant leadership restructure. This will be my final message as Executive Director, as I am thrilled to hand over the role of CEO/ED in January 2025 to our current COO, **Andrew Agassi**. Since joining in 2017, Andrew has demonstrated the leadership, vision, and dedication needed to lead us into the future.

Joining him will be **Ronald Kabuye** as Uganda Country Manager. Ronald began as a 14-year-old trombone player in our programmes and has since served as Deputy Director of Music Education, earned a law degree, and completed an MBA in Arts Innovation and Social Entrepreneurship.

This shift to fully East African leadership reflects our commitment to sustainability and local empowerment. I will remain an active board member and continue to advocate for Brass for Africa with passion and pride.

Jim Trott MBE

# ABOUT BRASS FOR AFRICA

Since 2012, Brass for Africa has applied the power of music for community engagement to drive development and social impact in the areas of **Education**, **Equality** and **Health** in Sub-Saharan Africa. The organisation is incorporated in the United Kingdom and registered with the Charities Commission as a charity.

Brass for Africa is also registered in Uganda and holds an operating permit issued by the National Board for NGOs under the Ministry of Internal Affairs.

Since 2021, Brass for Africa has been operating in the Humanitarian sector reaching thousands of refugees fleeing the civil war in South Sudan. Our humanitarian work in Uganda is regulated by the Office of the Prime Minister of Uganda under the department of refugees and coordinated by the UNHCR.

## VISION

All young people and their communities have the opportunity to fulfil their potential and thrive.

## MISSION

Empower thousands of disadvantaged children and young people in Africa to significantly and positively transform their lives.

## WHAT WE DO

Brass for Africa is creating brighter futures through music. Brass for Africa delivers several interventions through music education integrated with life-skills training and engaged 2,680 disadvantaged children and young people with Music & Life-Skills lessons in Uganda, Liberia and Rwanda weekly during this reporting period. 106,000 people were reached through awareness campaigns for mental health, education, gender and refugees. Working with community-based organisations (CBO's), Brass for Africa's team of local Music & Life-Skills teachers provides music education, life-skills training and performance opportunities to young people from difficult backgrounds.

## ABOUT BRASS FOR AFRICA CONTINUED

### OUR THEORY OF CHANGE

We follow a structured development approach that starts by empowering young people with knowledge and the confidence to use it. This leads to immediate outcomes such as improved musical skills, and over time, fosters broader impacts including increased community involvement, greater equality, and sustainable economic growth.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Directors and Trustees:

J Trott MBE (Executive Director)  
R Dow (Chair)  
C Delmar  
S Drummond  
J Todd  
W Mills  
A Otiko  
O Jackson  
Y Munk  
S Peerboccus

#### Registered Office:

65a Oxford Road  
Wokingham  
Berkshire  
RG41 2YH

#### Ambassador

Matilda Loyd

#### Registered Number:

8256267

#### Charity Number:

1149863

#### Patrons:

A Balsom OBE  
G Barker MBE

#### Bankers:

Metro Bank  
One Southampton Row  
London

#### Independent Examiner:

Paula Swann Jones  
Partner  
Tel: 0116 282 7000





## WHERE AND HOW WE WORK



### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Brass for Africa has charitable status and is also a not-for-profit company limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on the 17<sup>th</sup> of October 2012. Brass for Africa is governed by its Memorandum and Articles of Association.

#### **Objects of the Charity:**

The Charity's objects are to relieve sickness, to promote and protect good health and advance education for the benefit of the public, in particular but not exclusively in the subject of music by supporting projects and work at The Good Shepherd Home and the Bethlehem Orphanage in Kampala and elsewhere as the Trustees in their absolute discretion think fit, with a view to supporting their development in achieving their full physical, mental and spiritual capacities to enable them to participate in society as responsible citizens.

# 2024 PROGRAMME FACT SHEET

2,680 

Children & young people  
received training every week  
(38% increase from 2023)



106,000

People reached with  
awareness campaigns.



10

Refugees employed by  
Brass for Africa

0.7%

HIV Prevalence  
Increase



115

Youth receiving career  
training and guidance for  
employability.



7

Bands established as  
new CBOs



4,663

Training sessions  
delivered



60,000

Island dwellers informed on  
HIV/AIDS prevention and  
management information

13

DIT Certified Sound and  
Stage Operators



1,127

Girls who received  
reusable sanitary kits



5,133

Youth trained in  
Menstrual Hygiene  
Management (MHM)

18

Students who  
completed Band  
Trainer Intro course.



72%

Programme children who  
performed well against the  
national average



517

people empowered  
economically.



62

Mental health  
campaigns



# MUSIC – OUR MAGIC BULLET

## ■ Community Brass Bands

At the heart of our work is a community music model that positions brass bands as central hubs for social connection and engagement. Each band, typically made up of 25 to 50 participants, can be formed within a community, school, or refugee settlement.

In 2024, Brass for Africa supported and trained 68 bands in partnership with 36 organisations across three countries. A number of these bands also offered group therapeutic sessions tailored to beneficiaries with special needs.



## ■ All-Star Band

The All-Star Band provides inspiration and motivation to the young musicians on our programmes. Each year, talented musicians from all Brass for Africa outreach bands are nominated by their teachers to audition for a place in the prestigious BfA All-Star Band, judged by the Director of Music Education.

In 2024, the All-Star Band came together over the course of seven weekend residential camps held in Kampala.

Throughout the year, the band performed at a variety of high-profile venues, including embassies and corporate events.





## ■ The Tayside Pearls Girls Band (TTP)



The Tayside Pearls Band is a flagship all girl ensemble that unites the most talented girls from across all Brass for Africa programmes. It provides a powerful platform to challenge and dismantle gender stereotypes, especially those suggesting that certain pursuits are not for girls.

Launched in 2023 and continuing into its second year in 2024, the band brought together 34 remarkable girls and young women—from refugee settlements in Northern Uganda to remote islands in the heart of Lake Victoria.

Music continues to offer the power through which Brass for Africa makes a lasting difference for the individuals and the communities that we serve.

The investment in the quality of music saw Brass for Africa trial a new role in Kampala; the Head of Instrumental Studies, a position that was served by a volunteer from Austria, Thomas Weiss, a professional bass trombone player from Salzburg, Austria.

In 2024, three Brass for Africa musicians and staff had a unique opportunity to share their music with our supporters in London at a well-attended winter fundraising event.



The event in London also featured brass super group, the Old Dirty Brasstards, BfA's ambassador, trumpet soloist Matilda Lloyd and BfA's alumni teachers who are currently serving in the British Army's Royal Corps of Army Music.

These events play a crucial role in spreading our message and growing our community, made up mostly of music lovers who purposefully harness its power to create impact where other methods may fall short.



Brass for Africa's integrated music and life-skills curriculum guides participants through a transformative journey of musical growth and personal development, structured across four progressive stages of assessment and recognition.

The journey begins at the **Bronze Level**, where participants are introduced to music and work toward mastering foundational concepts. Upon successful assessment, they are awarded certificates and progress through the **Silver**, **Gold**, and ultimately the **Platinum Level**—the highest recognition in the program.

Each stage is closely linked with life-skills assessments designed to support children through a pathway of **Recognition, Critical Thinking, Demonstration, Discovery, Ownership, and Inspiration**.

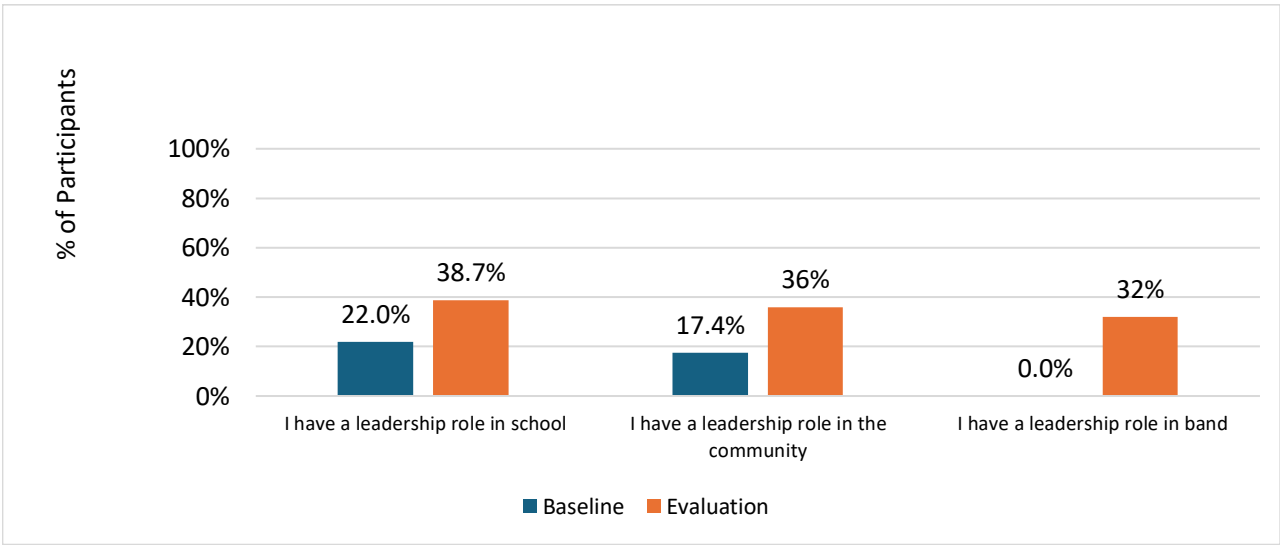
The life-skills component of the curriculum was developed in 2018 and officially launched in 2019.

Brass for Africa integrates 8 key life-skills into every music lesson that is delivered guaranteeing every music lesson to be an opportunity for discovery and critical thinking. The development of agency and leadership is the beginning of transformation and ambition in the children that we teach.

As a result of improved communication skills, self-confidence was the most improved attribute throughout the year with participants feeling bold and capable of representing themselves. An evaluation at the end of 2024 indicated an 86% achievement for self-confidence.

Life-skills applications in other contexts also pointed to the value of integrating the modules in all activities.

As part of our HIV/AIDS-focused intervention in Kalangala District, the Young Leaders programme empowered participants to actively engage their communities. They applied their knowledge and leadership skills through workshops, school assemblies, and radio broadcasts, reaching and educating more than 60,000 people on the island and beyond with accurate information and vital awareness.



*Assessment of leadership development in participants across all projects*



## ■ Career Development

Brass for Africa's workforce readiness programme focuses on equipping young people with skills so they can secure opportunities and be able to sustain their own development either in employment or business. The success of our workforce readiness preparation relies heavily on the life-skills development for the participant and a capacity building initiative.

In 2024, 160 young people from different informal settlements in Kampala were enrolled in a year long career development programme that would continue into 2025. The young people, majority girls, were part of the Make a Change initiative. Participants were taken through music and life-skills lessons but also received additional training in career focused knowledge in business set-up, money management, CV writing, how to go through an interview among many other topics crucial to securing and sustaining opportunities.

The Student Volunteer Programme - SVP is another crucial career development path with Brass for Africa that offers many young people the opportunity to undergo the introductory course for the Brass Band Trainer programme that prepares them to be music teachers. Eighteen participants

were given the opportunity that led to the selection of six Music and Life-skills Apprentice Teachers who are currently employed by Brass for Africa.

In November 2024, after a twelve-month training offered by Brass for Africa under the LAB Uganda project, thirteen young people, the majority being refugees from South Sudan living in the BidiBidi refugee settlement, successfully sat for their Stage and Sound Operator course exams. The exams are part of the Directorate of Industrial Training certification system under the Uganda Vocational Qualification system.

The thirteen participants were part of a cohort of twenty who underwent the training in 2024.

Brass for Africa offered internships and on-job learning opportunities for many other young people including two German students through our partnership with the Weltwärts programme, one Oxford University intern, two students from two local universities in Uganda and three students in Liberia who paid for their formal education through their engagement as trainee music teachers for Brass for Africa (Liberia).



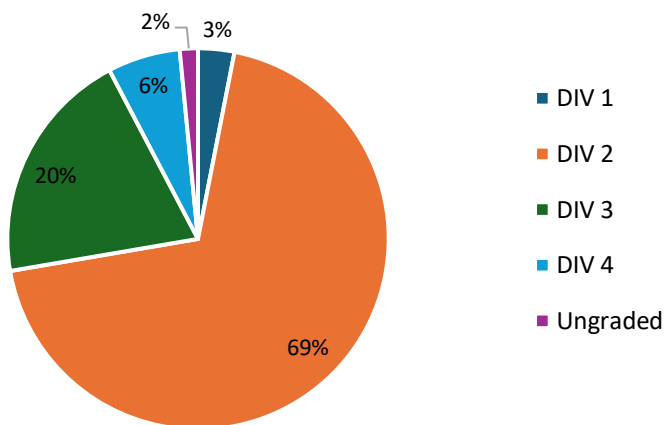
## Academic Performance

Brass for Africa's programmes in schools and learning institutions have significantly improved academic performance. Although music education can often be viewed as a distraction, evidence shows the opposite—it enhances learning outcomes.

Our programmes help students develop essential life skills such as concentration, problem-solving, and perseverance, which are crucial for academic success.

The programmes also play a role in reducing school dropout rates. Many students say that having the opportunity to be part of a band gives them an extra reason and motivation to attend school—they're motivated by the joy of playing their instruments.

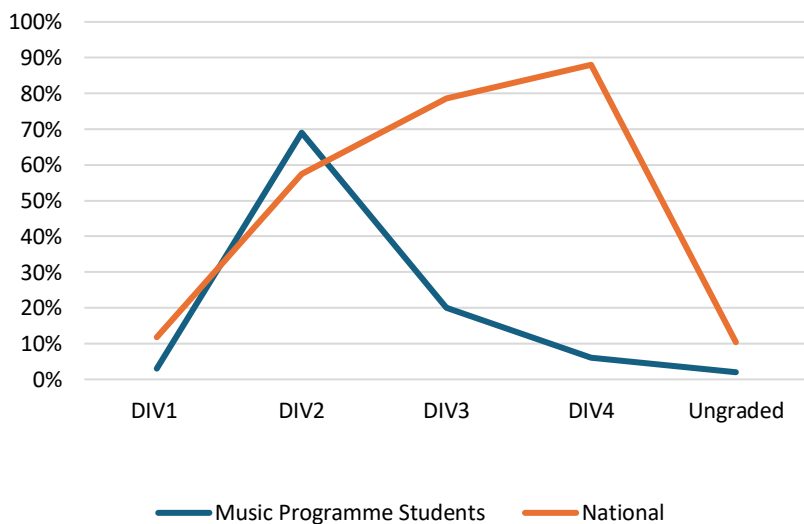
Performance of programme participants in Uganda national exams 2024



Div 1 is the best grade in the Ugandan grading system, followed by Div 2 while Div 3 and Div 4 may be considered average performance.

The graph represents how learners who were in the music programme and sitting a national exam performed in that national exam. Many (72%) were in the Div1 and Div 2 category.

National Exams for 2024



This graph shows a comparison of academic performance between participants of the music programme and the national performance. The music project participants come from informal settlements, remote islands and refugee settlements hence their performance would naturally be expected to pivot towards the lower grades, but majority managed to get the 1<sup>st</sup> and 2<sup>nd</sup> grades empowered by life-skills developed through music, that helped them do better



# EQUALITY – THROUGH MUSIC



## Promoting rights and gender equality

Equality at Brass for Africa means everyone has an opportunity and an environment to achieve their potential. Our programmes are implemented to eliminate or reduce discrimination against gender, disability, ethnicity or status. In 2024, female participation in our programmes dropped by 1% from 41% in 2023 to 40% in 2024. This drop was due to new enrolments that attracted more boys. The number of refugees trained and engaged weekly

nearly doubled in 2024 registering an 85% increase in participation. Disability inclusion increased by 14% in 2024. Brass for Africa continued its work at Kampirengisa National Rehabilitation Centre, Uganda's only juvenile rehabilitation facility. Through this programme, children who might otherwise never have had access to education were given valuable learning opportunities—helping to uphold their right to education.

## ■ Disability Inclusion

In 2024, Brass for Africa made great strides in actualising the dream of extending the music programme to the Uganda School for the Deaf, further challenging the stereotypes around disabilities and potential. With the support of Valentina Georgouloupoulos who served as the Inclusion Advisor, trainers started exploring approaches to engaging participants who are deaf and hearing impaired.

The start of the trial sessions brought real hope and immense joy for the children at the school. At the performances, the children reached out to touch and feel the vibrations of the instruments and broke out into cheerful dance and celebration.

Currently, BfA is still carrying out research and preparing the teachers for a full launch of the programme, including initial lessons on sign language.

## ■ Refugees

The LAB Uganda project in northern Uganda reached over 76,000 people in the settlement and in nearby districts. The two project components of music and life-skills training and healthcare were both very successful in 2024. New cohorts of healthcare ambassadors and LAB trainees were registered, trained and examined by the Ugandan Directorate of Industrial Training assessors.

The Menstrual Hygiene Management project helped to break barriers for refugee girls through the distribution of the reusable sanitary pad kits coupled with training and counselling.

Seven young people have had the chance to be trained as brass instruments repair technicians





## HEALTH – THROUGH MUSIC

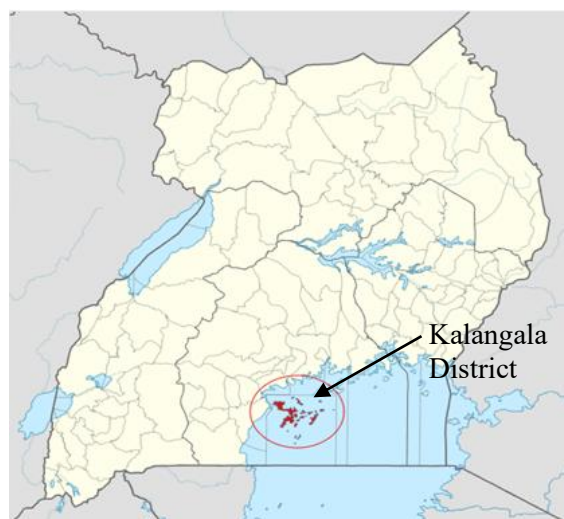
### Tackling Mental Health and Menstrual Hygiene Management

Brass for Africa worked in partnership with TPO and IRC Uganda in the refugee settlement to advance mental health awareness and referral. These efforts led to an incredible reduction in suicide attempts. The latest report by TPO showed only one suicide death reported by August 2024. Suicide attempts dropped by 50% from 44 to 22 in 2024



### Reducing HIV/AIDS Prevalence in Kalangala District

BfA continued to register impressive results in addressing stigma and promoting comprehensive knowledge in Kalangala district. Over the years, the HIV prevalence was dropping year over year, except for 2024 that saw prevalence go up for the first time from 11% to 12%, highlighting the need for our continued presence.



Twenty-eight healthcare ambassadors in Kalangala, trained by Brass for Africa and the District Health Education Officer, have graduated to Young Leader status. They are now leading community outreach efforts and training the next generation of healthcare ambassadors.



## ■ Handwashing Campaigns in Bidibidi

The West Nile region of Uganda which covers the districts from the Northwestern districts of Arua, Koboko and stretching to Adjumani has been reported to have the lowest rates of handwashing. Yumbe reported only 5% of the population engaged in consistent and correct handwashing against a national average of 30%

Brass for Africa conducted monthly handwashing campaigns and trainings in Bidibidi reaching over 56,000 people. The trainings and campaigns were delivered through a multifaced approach using the LAB sound and stage, radio, performances and healthcare ambassadors village to village dialogues



A group of Brass for Africa healthcare ambassadors conduct community trainings on handwashing

## PARTNERSHIPS AND COLLABORATIONS

BfA once again maintained a good working relationship with Institutional supporters and worked hand in hand in creating innovative and sustainable transformation. We value our supporters and partners who have continued to stand firm with the organization in all its interventions in the deserving communities in this past year.

We are honoured by the generous support of every individual, local governments, private sectors, corporate bodies, institutions/schools, and participants who have connected with our mission and services through donations during the year.

- Office of the Prime Minister of Uganda - OPM
- MGLSD - Uganda
- Local Partners and CBOs
- UNHCR
- Uganda School for the Deaf
- Yumbe District – Uganda
- The Dow Clewer Foundation
- Mercury Phoenix Trust
- Music Connects
- Britford Bridge Trust
- Dawkes Music
- Knowledge Point
- BPL Global
- Artemis
- Margaret Engering Trust
- Vernon Ellis Foundation
- Music Power
- John Lewis Foundation
- Harriet's Trust
- AIM
- Individual supporters

## LOOKING AT 2025

In 2025, Brass for Africa plans to...

1. Review the performance for the 2023 – 2028 Strategic Plan to identify areas of improvement and fine-tune delivery for efficiency. The exercise is expected to also look at impact reporting and how our message is shared with our stakeholders
2. Step-up fundraising efforts by launching a new way of looking at our work through Social Impact Investment and launch the Social Impact Funds giving supporters a unique opportunity to invest directly in the transformation of people and communities
3. Run the Race for Equality campaign in March of 2025 in honour of the International Women's Day
4. Continue partnership with the Oxford University and receive Summer Interns to work on the Inclusion Project
5. Develop the area of Inclusion through Music with the support of Valentina, an expert in inclusive community projects through music
6. Run the Kisoboka Concerto tour in the Netherlands
7. Host partners from Germany including the training of Sound and Stage Operators by Manuel Diezel and Brass repair by Franz Weber
8. Run a Student Volunteer Programme
9. Launch a new project partnership in Lwengo District

## CHALLENGES, RISK AND GOING CONCERN

### CHALLENGES

#### ***Rising Costs and Their Impact***

The global rise in the cost of living continued to affect our work throughout 2024. Increased fuel prices and inflation led to higher production and delivery costs, and as an organisation that relies heavily on local supplies to run our programmes, this created significant financial strain.

Unfortunately, Brass for Africa was unable to ship instruments as planned due to limited funding, and the financial pressures first felt in 2023 continued to shape our budget in 2024. As we prepare this report, early signs in 2025 suggest that these challenges are unlikely to ease soon.

Despite these obstacles, our priority remains clear: to ensure the continued quality of our programmes and to support the staff, partners, and donors who make them possible. We remain committed to finding new ways to adapt, innovate, and secure resources so that the communities we serve do not feel the impact of these global challenges.

#### ***Fundraising Challenges***

Arts-based organisations like Brass for Africa continued to face significant fundraising limitations in 2024. The availability of eligible grants declined further, while the cost of running fundraising events increased, often without the certainty of sufficient return. Global challenges—including cuts in international aid, reduced funding for the arts, and shifting priorities among donors—have made it increasingly difficult to secure the resources needed to deliver our work. Sadly, this trend, which began with a notable reduction in international project funding in 2022 and persisted through 2023, continued to impact our fundraising efforts throughout 2024 and shows no sign of easing as we enter 2025.

Our fundraising strategy is built on four main pillars: **high-net-worth individuals (HNWI), campaigns, monthly donors, and trusts & foundations**. Each of these has faced challenges:

- **High-Net-Worth Individuals (HNWI):** Donor fatigue and the conclusion of long-standing commitments meant that some major donations we have relied on are no longer available. Efforts to recruit new supporters through events have been slower than hoped, making it difficult to fully replace these commitments.
- **Campaigns:** Our campaigns provide the most flexible funds for the organisation. We run two major campaigns annually, in spring and winter. In 2025, our spring campaign had a target of £120,000 but raised just under £70,000. We also saw a decline in repeat donors, and several corporate supporters withdrew due to shifting priorities following the closure of USAID.

## CHALLENGES, RISK AND GOING CONCERN CONTINUED

- **Monthly Donors:** The cost-of-living crisis has directly impacted this group, with a noticeable reduction in active donors and an increase in declined payments. We are currently reviewing these trends to better understand how to stabilise and sustain this vital income stream.
- **Trusts & Foundations:** Competition for grants has intensified, particularly in the UK. The closure of USAID this year prompted many trusts to re-evaluate their funding priorities, further reducing the opportunities available to arts and music organisations like ours.

Despite these significant challenges, Brass for Africa remains committed to strengthening our fundraising base. We continue to adapt and innovate in order to sustain our programmes and ensure that the communities we serve are not left behind.

### RISK MANAGEMENT

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

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

In 2024, Brass for Africa reported a single incident of safeguarding to the Charities Commission. The incident was investigated and closed.

### GOING CONCERN

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

Brass for Africa continues to pursue legal redress, as has been reported previously, with active cases in courts of law in Uganda against

the perpetrators of the online defamation campaign within the reporting period. While the cases are an emotional and energy drain on the senior team involved, they do not impact our delivery of programmes.

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

## FINANCIAL REVIEW

In 2024, Brass for Africa's income totalled £915,692 (2023: £922,706) whilst expenditure amounted to £865,214 (2023: £870,435) resulting in a surplus for the period of £50,478 before transfers and currency movements (2023: £52,271). The Charity's funds at year-end were £364,020 (2023: £306,859) of which £245,732 (2023: £185,754) were for restricted purposes.

Expenditure, including on Charitable Activities in Africa, in this period were slightly less than last year, with increased costs of fundraising by approximately 10%. UK core costs for development and administration, although significant, continue to be funded specifically for these purposes by a private donor and not through general fundraising.

A portion of the income and associated expenditure £31,651 (2023: £29,844) in this reporting period is in the form of Gifts in Kind for Donated Services of an Administration Manager.

Our income continues to derive from the generosity of individuals, corporates, trusts, fund raising events and campaigns and those raising funds for us through holding their own events.

During this period our income from Donor Event and Sponsorship & Corporate Donations were 38% up on last year, and again increased income from Grants and Charitable Trust donations. Donations from Individuals were 17% lower than 2023.

We continued to benefit from non-cash benefits from our partners and supporters in particular from donated used brass instruments and donated administrative services. Non-cash benefits have made a huge difference in allowing the Charity to carry out its charitable aims. Brass for Africa Trustees recognise that without this support it could not function so efficiently or achieve so much.

The Charity continues with minimal UK costs outside of that spent on raising funds. Fundraising costs for this period have increased, with more being spent on event and challenge costs and publicity and marketing, with most of this funding being received specifically for this purpose. Direct spending on charitable activities of £522,382 represents 60% of total expenditure (2023: £538,696 : 62%) of total expenditure. Enabling costs (support costs excluding governance) of £149,018 (2023: £146,026) bring the total expenditure for delivery of projects to £671,400 representing 78% of total expenditure (2023: £684,722 : 79%).

Whilst music training, education and performance costs continue to make up 95% of our charitable expenditure, we continued to help support the basic needs of several of our projects through grants for feeding, welfare, crisis relief needs, as well as provide funding for instrument repair and supply of music equipment.

Although confident, the year ahead will remain challenging as we seek funds to sustain our activities in a very difficult climate.



## FINANCIAL REVIEW CONTINUED

### **Reserves Policy**

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

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

## TRUSTEES RESPONSIBILITY STATEMENT

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

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

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

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

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

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

Approved by the Trustees/Directors on 17 September 2025 and signed on its behalf by:

  
James Trott (Sep 17, 2025 11:59:38 GMT+1)

**J Trott**  
Director and Trustee

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BRASS FOR AFRICA

I report to the Trustees on my examination of the financial statements of Brass for Africa (the charitable company) for the year ended 31 December 2024, which are set out on pages 31 to 42.

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

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

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

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

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

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

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

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF BRASS FOR AFRICA CONTINUED

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

Paula Swann-Jones FCA  
The Rowleys Partnership Limited  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
LE19 1WP

*Paula Swann-Jones*  
Paula Swann-Jones (Sep 17, 2025 21:34:36 GMT+1)

Dated: 17 September 2025

# BRASS FOR AFRICA

## STATEMENT OF FINANCIAL ACTIVITIES

### FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	3	302,507	593,372	895,879	299,088	568,090	867,178
Other trading activities	4	16,375	3,253	19,628	7,111	44,361	51,472
Investments	5	185	-	185	92	-	92
Other income	6	-	-	-	3,964	-	3,964
<b>Total income</b>		<b>319,067</b>	<b>596,625</b>	<b>915,692</b>	<b>310,255</b>	<b>612,451</b>	<b>922,706</b>
<b>Expenditure on:</b>							
Costs of raising funds	7	33,360	109,145	142,505	22,551	106,676	129,227
Charitable activities	8	317,003	405,706	722,709	285,800	455,408	741,208
<b>Total resources expended</b>		<b>350,363</b>	<b>514,851</b>	<b>865,214</b>	<b>308,351</b>	<b>562,084</b>	<b>870,435</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(31,296)</b>	<b>81,774</b>	<b>50,478</b>	<b>1,904</b>	<b>50,367</b>	<b>52,271</b>
Transfers between funds		23,472	(23,472)	-	25,555	(25,555)	-
Foreign Currency Translation		5,007	1,676	6,683	(5,274)	(2,398)	(7,672)
<b>Net income/(expenditure) for the year / net movement in funds</b>		<b>(2,817)</b>	<b>59,978</b>	<b>57,161</b>	<b>22,185</b>	<b>22,414</b>	<b>44,599</b>
Fund balances at 1 January 2024		121,105	185,754	306,859	98,920	163,340	262,260
<b>Fund balances at 31 December 2024</b>		<b>118,288</b>	<b>245,732</b>	<b>364,020</b>	<b>121,105</b>	<b>185,754</b>	<b>306,859</b>

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

All income and expenditure derives from continuing activities.

# BRASS FOR AFRICA

## BALANCE SHEET

### AT AT 31 DECEMBER 2024

	Note	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	11		45,305		55,711
<b>Current assets</b>					
Debtors	12	45,046		25,566	
Cash at bank and in hand		289,803		237,398	
		<u>334,849</u>		<u>262,964</u>	
<b>Creditors: Amounts falling due within one year</b>	13	<u>16,134</u>		<u>11,816</u>	
Net current assets			318,715		251,148
<b>Total assets less current liabilities</b>			<u>364,020</u>		<u>306,859</u>
<b>Funds</b>					
Foreign Currency Translation reserve			(989)		(7,672)
Restricted funds			245,732		185,754
Unrestricted funds			<u>119,277</u>		<u>128,777</u>
<b>Total funds</b>	15		<u>364,020</u>		<u>306,859</u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024. No member of the charitable company has deposited a notice, pursuant to section 476, requiring and audit of those accounts.

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

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

The financial statements were approved by the Board of Trustees on

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

  
James Trott (Sep 17, 2025 11:59:38 GMT+1)

J Trott  
Trustee

**Company Number 8256267**



# BRASS FOR AFRICA

## CASHFLOW STATEMENT

### FOR THE YEAR ENDED 31 DECEMBER 2024

	2024		2023	
	£	£	£	£
<b>Cash flows from operating activities</b>				
Net movement in funds for the year	57,161		44,599	
Depreciation	15,840		19,300	
Profit on disposal of fixed assets	-		(3,964)	
Foreign currency exchange realised (gains)/losses	6,683		(1,137)	
Other non-cash movements	(3,864)		(5,755)	
Gifts in kind - donated instruments	-		(34,999)	
Interest received	(185)		(92)	
Increase/(decrease) in foreign currency translation reserve	(5,367)		7,672	
(Increase)/decrease in debtors	(19,481)		46,596	
Increase/(decrease) in creditors	4,318		(22,356)	
<b>Net cash provided by/(used in) operating activities</b>		<b>55,105</b>		<b>49,865</b>
<b>Cash flow from investing activities</b>				
Bank interest	185		92	
Sale of tangible fixed assets	-		3,964	
Purchase of tangible fixed assets	(2,885)		(13,263)	
<b>Net cash provided by/(used in) investing activities</b>		<b>(2,700)</b>		<b>(9,206)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>52,405</b>		<b>40,659</b>
Cash and cash equivalents at 1 January 2024		<b>237,398</b>		196,739
Cash and cash equivalents at 31 December 2024		<b>289,803</b>		<b>237,398</b>
<i>Cash and cash equivalents consists of:</i>				
Cash at bank and in hand		<b>289,803</b>		<b>237,398</b>

# **BRASS FOR AFRICA**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

---

#### **1 Accounting Policies**

##### **Charity information**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# BRASS FOR AFRICA

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

---

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

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

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

##### **1.7 Volunteers**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# BRASS FOR AFRICA

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### 1 Accounting Policies (continued)

##### 1.11 Financial instruments (continued)

###### Basic financial liabilities

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

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

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

###### Derecognition of financial liabilities

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

##### 1.12 Employee benefits

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

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

##### 1.13 Retirement benefits

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

##### 1.14 Creditors and provisions

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

##### 1.15 Debtors

Debtors are recognised at the settlement amount due.

##### 1.16 VAT

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

#### 2 Critical accounting estimates and judgements

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

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

# BRASS FOR AFRICA

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

<b>3 Donations and legacies</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Individual donations	141,073	90,795	<b>231,868</b>	279,686
Donor events and sponsorship	8,746	80,671	<b>89,417</b>	64,783
Corporate donations	2,287	6,200	<b>8,487</b>	625
Grants and Charitable Trust Donations	113,750	415,706	<b>529,456</b>	457,242
Bequests and legacies	5,000	-	<b>5,000</b>	-
Gifts in Kind and Donated Services	31,651	-	<b>31,651</b>	64,842
<b>Total donations &amp; legacies</b>	<b>302,507</b>	<b>593,372</b>	<b>895,879</b>	867,178
<i>For the year ended 31 December 2023</i>	<i>299,088</i>	<i>568,090</i>		<i>867,178</i>

Donated Services totalled £31,651 (2023: £29,844) and represents bookkeeping, accountancy services and administrative support services. Donated Gifts in Kind are musical instruments that are included in Fixed Assets for use by the Charity.

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

<b>4 Other trading activities</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Event & challenge income	16,298	3,253	<b>19,551</b>	51,211
Trading income	77	-	<b>77</b>	261
<b>Total other trading activities</b>	<b>16,375</b>	<b>3,253</b>	<b>19,628</b>	51,472
<i>For the year ended 31 December 2023</i>	<i>7,111</i>	<i>44,361</i>		<i>51,472</i>

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

<b>5 Investment income</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest	185	-	<b>185</b>	<b>92</b>
<i>For the year ended 31 December 2023</i>	<i>92</i>	<i>-</i>		<i>92</i>

<b>6 Other income</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Sales of assets	-	-	<b>-</b>	<b>3,964</b>
<i>For the year ended 31 December 2023</i>	<i>3,964</i>	<i>-</i>		<i>3,964</i>

# BRASS FOR AFRICA

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

7 Cost of raising funds	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Third party donor administration	7,913	-	7,913	7,461
Event & challenge costs	18,821	10,133	28,954	22,723
Publicity & marketing	103	97,208	97,311	94,419
Other fundraising costs	6,165	1,804	7,969	4,256
Allocation of support costs	358	-	358	368
<b>Total cost of raising funds</b>	<b>33,360</b>	<b>109,145</b>	<b>142,505</b>	<b>129,227</b>
<i>For the year ended 31 December 2023</i>	<i>22,551</i>	<i>106,676</i>		<i>129,227</i>

## 8 Charitable Activities

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

	Unrestricted 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Training, education and performance costs	180,645	313,712	494,357	494,122
Provision of brass instruments, equipment and instrument repair	770	8,894	9,664	23,288
Welfare and local organisational support	1,237	17,124	18,361	21,286
	<b>182,652</b>	<b>339,730</b>	<b>522,382</b>	<b>538,696</b>
Allocation of support costs (note 9)	83,292	65,726	149,018	146,026
Governance (note 10)	51,059	250	51,309	56,486
<b>Total Charitable Activities</b>	<b>317,003</b>	<b>405,706</b>	<b>722,709</b>	<b>741,208</b>
<i>For the year ended 31 December 2023</i>	<i>285,800</i>	<i>455,408</i>		<i>741,208</i>

## 9 Support costs

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Salaries	56,652	48,035	104,687	100,889
Office & IT costs	10,346	10,667	21,013	18,410
Bank charges	489	387	876	1,011
Rent	9,073	3,197	12,270	16,164
Utilities	1,945	2,517	4,462	5,232
Travel	4,037	923	4,960	3,403
Insurance	1,108	-	1,108	1,285
<b>Total Support costs</b>	<b>83,650</b>	<b>65,726</b>	<b>149,376</b>	<b>146,394</b>
<i>For the year ended 31 December 2023</i>	<i>92,931</i>	<i>53,463</i>		<i>146,394</i>

**BRASS FOR AFRICA**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**9 Support costs** (continued)

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

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

Support costs allocation:

Support costs allocation:	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Fundraising	358	-	358	368
Charitable activities	83,292	65,726	149,018	146,026
	83,650	65,726	149,376	146,394
<i>For the year ended 31 December 2023</i>	92,931	53,463		146,394

*For the year ended 31 December 2023*

## 10 Governance costs

Governance costs	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Accountancy, Audit & Independent Examination	12,596	-	12,596	7,395
Legal fees	12,754	-	12,754	17,943
Other professional fees	1,971	250	2,221	8,765
3rd party administration	23,738	-	23,738	22,383
<b>Total Governance costs</b>	<b>51,059</b>	<b>250</b>	<b>51,309</b>	56,486
<i>For the year ended 31 December 2023</i>	56,398	88		56,486

For the year ended 31 December 2023

Accountancy, Audit & Independent Examination includes UK Independent Examination costs of £6,000 (2023: £2,520) and Ugandan Audit costs of £869 (2023: £800)

## 11 Fixed Assets

<b>Fixed Assets</b>	<b>Musical Instruments</b>	<b>Fixtures &amp; Fittings</b>	<b>Computer Equipment</b>	<b>Motor Vehicles</b>	<b>Container</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 January 2024	120,324	17,252	11,244	6,229	4,568	159,617
Additions	1,126	454	1,305	-	-	2,885
Exchange gain/loss	5,507	605	515	285	209	7,121
<b>At 31 December 2024</b>	<b>126,957</b>	<b>18,311</b>	<b>13,064</b>	<b>6,514</b>	<b>4,777</b>	<b>169,623</b>
<b>Depreciation</b>						
At 1 January 2024	79,802	14,442	7,648	1,557	457	103,906
Charge for the period	10,054	1,257	2,424	1,629	477	15,841
Exchange gain/loss	3,652	477	350	71	21	4,571
<b>At 31 December 2024</b>	<b>93,508</b>	<b>16,176</b>	<b>10,422</b>	<b>3,257</b>	<b>955</b>	<b>124,318</b>
<b>Net book value</b>						
At 1 January 2024	40,522	2,810	3,596	4,672	4,111	55,711
<b>At 31 December 2024</b>	<b>33,449</b>	<b>2,135</b>	<b>2,642</b>	<b>3,257</b>	<b>3,822</b>	<b>45,305</b>



# BRASS FOR AFRICA

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

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

	2024	2023
	£	£
Prepayments	8,208	8,584
Other debtors	36,838	16,982
	<b>45,046</b>	<b>25,566</b>

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

	2024	2023
	£	£
Trade creditors	-	-
Accrued expenses	10,363	7,142
Social Security & other taxes	5,771	52
Other creditors	-	4,622
	<b>16,134</b>	<b>11,816</b>

14 Fund Analysis	Balance at 1.1.2024	Income	Expenditure	Transfers between funds	Unrealised exchange (gains)/losses	Balance at 31.12.23
	£	£	£	£	£	£
<b>Restricted funds</b>						
Instrument	2,009	15	148	-	-	1,876
Workshop	7,702	15,000	15,865	-	-	6,837
Welfare Support	(402)	521	45	(74)	-	-
Educational Support *	111,845	260,579	178,969	(34,606)	-	158,849
Music Delivery	(10,756)	46,500	46,984	11,240	-	-
Fellowship *	38,745	100,000	107,198	-	-	31,547
Development	36,610	205,613	219,210	(15)	1,676	24,674
Music Connect	1	1,467	-	-	-	1,468
Corsu	-	8,929	8,338	-	-	591
NCB	-	19,699	16,374	-	-	3,325
KPS	-	7,833	7,455	-	-	378
ROOT	-	14,549	12,729	-	-	1,820
MACI	-	10,407	9,502	-	-	905
TTS	-	5,288	4,143	-	-	1,145
GLV	-	32,475	28,932	(17)	-	3,526
KLK	-	24,618	18,605	-	-	6,013
DCA	-	3,059	2,809	-	-	250
HFH	-	5,881	5,643	-	-	238
KYC	-	1,639	1,390	-	-	249
MF	-	6,533	4,689	-	-	1,844
MCC	-	4,337	4,140	-	-	197
Girls band	-	(178,317)	(178,317)	-	-	-
remove UK to						
Uganda transfers	185,754	596,625	514,851	(23,472)	1,676	245,732
	121,105	319,067	350,363	23,472	5,007	118,288
<b>Unrestricted</b>						
	306,859	915,692	865,214	-	6,683	364,020
<b>Total funds</b>						

# BRASS FOR AFRICA

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 15 Analysis of Net Assets Between Funds

Fund balances at 31 December 2024 are represented by:

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible assets	45,305		45,305
Current assets/(liabilities)	72,983	245,732	318,715
	<b>118,288</b>	<b>245,732</b>	<b>364,020</b>

*Prior Year*

Fund balances at 31 December 2023 are represented by:

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible assets	55,711	-	55,711
Current assets/(liabilities)	65,394	185,754	251,148
	<b>121,105</b>	<b>185,754</b>	<b>306,859</b>

#### 16 Transactions with Trustees

Trustee J Trott continues to devote his time and efforts leading the Charity as Executive Director/CEO on a voluntary and unpaid basis. No trustees received any remuneration in their role as Trustee during 2024 or 2023.

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

	2024		2023	
	<b>No. of Trustees</b>	£	<b>No. of Trustees</b>	£
Donations	6	16,167	4	6,159
Trustee family foundation	1	100,000	1	110,000
Trustee family business	1	1,795	0	-
Services in kind	1	31,651	1	29,844

	2024		2023	
	<b>No. of Trustees</b>	£	<b>No. of Trustees</b>	£
Travel and subsistence	1	3,893	1	2,294

#### 17 Related party transactions

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

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

	2024		2023	
	<b>No. of Trustees</b>	£	<b>No. of Trustees</b>	£
Travel and subsistence	1	1,768	1	895
Design services	1	105	1	3,053

# BRASS FOR AFRICA

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 18 Staff costs

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

##### **UK Employment**

	2024 £	2023 £
Salaries and wages	141,815	123,189
Social security costs	14,550	12,522
Pension costs	3,470	3,025
	<b>159,835</b>	<b>138,736</b>

##### **Uganda Employment**

	2024 £	2023 £
Salaries and wages	179,356	178,578
Social security costs	17,935	17,857
	<b>197,291</b>	<b>196,435</b>

No employees received employee benefits in excess of £60,000 in 2024 or 2023.

##### **UK average monthly numbers of staff**

	2024 No.	2023 No.
Training & education	1	1
Fundraising	2	2
Administrative	1	1
	<b>4</b>	<b>4</b>

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

##### **Ugandan average monthly numbers of staff**

	2024 No.	2023 No.
Training & education	39	47
Administrative	2	2
	<b>41</b>	<b>49</b>

#### 19 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	13,423	-
Between two and five years	53,691	-
More than five years	-	-
	<b>67,114</b>	<b>-</b>