

# MUSIC FOR LIFE ACADEMY

England & Wales · Charity number 1090556

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [04202335](#)

**Registered** 2002-02-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Bishop & Sewell Llp  
59-60 Russell Square  
London  
WC1B 4HP

**Phone** 028 9266 6611

**Email** [info@africanchildrenschoir.org.uk](mailto:info@africanchildrenschoir.org.uk)

**Website** [www.africanchildrenschoir.com](http://www.africanchildrenschoir.com)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ("THE OBJECTS") ARE TO ADVANCE EDUCATION THROUGH THE PROVISION OF EDUCATION AND TRAINING OF PERSONS WITH AN EMPHASIS TOWARDS MUSIC PERFORMANCE AND DANCE.

**Activities:** To generate hope and healing for innocent and abandoned children of Africa caught up in areas of conflict and crisis by a) providing for their long term well being and educational needs b) instilling ethical and moral principles through teaching and leading example; and c) serving as an advocate of the beauty and dignity of the African child around the world

## Classification

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- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, The General Public/mankind

## Geography

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- **Area of benefit:** NATIONAL AND OVERSEAS
- Canada
- Kenya
- Northern Ireland
- Scotland
- South Africa
- Uganda
- United States
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£179,870	£301,802	-	-
2024-03-31	£146,428	£317,048	-	-
2023-03-31	£536,098	£195,130	£538,038	3
2022-03-31	£197,650	£204,835	-	-
2021-03-31	£213,771	£199,181	-	-

## Trustees

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Name	Role	Appointed
ROBERT HUNTER		2013-01-07
SUZANNE NELSON		
Sally Anne France		2025-09-15

**MUSIC FOR LIFE ACADEMY**

England & Wales - Charity number 1090556

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# Accounts

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**Charity registration number 1090556 (England and Wales)**

**Company registration number 04202335**

**MUSIC FOR LIFE ACADEMY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# MUSIC FOR LIFE ACADEMY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms S Nelson Mr R Hunter Ms S France	(Appointed 15 September 2025)
<b>Secretary</b>	Miss O Meekin	
<b>Charity number (England and Wales)</b>	1090556	
<b>Company number</b>	04202335	
<b>Principal address</b>	Blaris Industrial Estate Unit 2 24 Altona Road Lisburn Antrim BT27 5QB	
<b>Registered office</b>	59-60 Russell Square London England WC1B 4HP	
<b>Auditor</b>	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN	
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS	
<b>Solicitors</b>	Bishop & Sewell LLP Solicitors 59-60 Russell Square London WC1B 4HB	

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# MUSIC FOR LIFE ACADEMY

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# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

#### Objectives and activities

The charity's objects are:

- a) to provide, arrange and pay for the education and training of persons with an emphasis towards musical composition performance and dance as an expression of life and culture;
- b) to develop, fund, administer, facilitate, promote, operate and carry on activities and facilities which will provide relief and/or education to persons in needy circumstances; and
- c) to pursue in any part of the world other charitable purposes benefiting peoples or communities as the trustees of the charity may determine.

We will do this by:

- a) Providing for their long term well being and educational needs to become leading contributors to the 'New Africa';
- b) Instilling ethical and moral principles through teaching and leading example; and
- c) Serving as an advocate of the beauty and dignity of the African child around the world.

We have supported our objectives by:

- a) Supporting our Field programmes in South Africa, Kenya, Rwanda and Uganda through Direct Grants and field expenses paid directly by the UK Office. The various African Offices provide monthly budgets and this is funded by our restricted sponsorship and appeal revenue and any surplus from our concert revenue from the African Children's Choir tours.
- b) Supporting our Choir programme which meet the costs of Choir selection and training in Africa, travel costs, medical, educational and living costs for the Choir children touring in the UK and Europe.
- c) Supporting Choir Chaperones through their BPS (Building Personal Support) Funds.
- d) Providing Office Support Costs of our Choir and African Operations.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

*Significant activities and achievements against objectives*

#### CHOIR ACTIVITIES

- Ubuntu – Anniversary Tour preparations were finalised for two separate tours: -  
UK - March to May 2025  
Australia - May to June 2025

Two separate groups meant that more of our senior students from both Kenya and Uganda were given the opportunity to travel again.

The UK tour has given us an opportunity to reconnect with churches who have hosted the African Children's Choir in the past as well as reach out to new contacts.

We are delighted our goal of increasing the number of sponsors was realized.

- Choir Training at our African Children's Choir Primary School in Uganda continued with students preparing for tours in Canada and the USA.
- Fundraising efforts included regular social media campaigns, electronic and physical mailings and funding from music royalties.

# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### AFRICA FIELD ACTIVITIES

##### *South Africa*

- At this time there are nine students in our programme, with five completing their university or college courses. We are in regular contact with all these students providing food assistance, transport and guidance regarding university applications, CVs and leadership opportunities.
- In April 2024 a further three students graduated their studies in Tourism Management, IT and Public Affairs.
- There is a property we are actively trying to sell which will help with ongoing expenses.

##### *Kenya*

- Kindergartens run by Music For Life have continued to flourish with new children enrolled each school year. We have three Kindergartens, two are in Kibera slum, Nairobi and one in a rural setting in Maasai land.
- Each year 20 students are selected from those children graduating from the Kindergarten programme for further sponsorship. To date we have 121 sponsored students in primary and 32 in Junior High.
- Music for Life Centres have continued in three under resourced partner primary schools led by ACC alumni offering music, life skills, bible lessons, games and food.
- African Odyssey has expanded into local schools, greatly increasing the number of lives impacted by Music For Life in Kenya.

##### *Uganda*

- African Children's Choir Primary School - A new Head of School has been appointed as the former head retired at the end of 2024.
- Empower International Academy – The first set of students who sat their IGCSE exams at the end 2024 achieved very good results. They embarked on their A levels studies at the beginning of 2025 meaning that the school now has five year groups.
- Music for Life Centres led by African Children's Choir university students continue in five partner schools offering bible lessons, life skills, music, games, and food.
- Mentorship programme continues to flourish with African Children's Choir university students supporting our secondary level students through school and home visits.
- It was a pleasure to host a team from Poulner Baptist Church which visited Uganda in August 2024. They led bible camps at both the African Children's Choir Primary School and Empower International Academy as well as visiting one of the Music For Life Centres, visiting homes and ministering to our university students and staff.

#### **Financial review**

The charity's trading subsidiary, Music for Life Records Limited reported a turnover of £5,794 (2024 - £7,151).

The results for the year are set out on 11 to 24. The charity returned net outgoing resources of £121,932 (2024 - £170,620).

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### *Major risks*

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Plans for future periods**

The charity has the following plans for future periods:

- Continuation of replacing and adding to the Music for Life Academy Board of Directors.
- We hope to build on the momentum gained by the Ubuntu Anniversary Tour of the UK to develop our church relationships and increase our donor base.

### **Structure, governance and management**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms S Nelson

Mr R Hunter

Mr A Palmer

Ms S France

(Resigned 15 September 2025)

(Appointed 15 September 2025)

### *Recruitment and appointment of trustees*

The directors are appointed at the annual general meeting of the company's members and retire by rotation. The directors may at any time co-opt any person as an additional director until the next annual general meeting.

Day-to-day management decisions are made by the International Executive Team. Being an organisation with a presence in the UK, Canada, USA, Uganda, Kenya, Sudan and South Africa, the team is made up of a leadership team overseeing the Choir, African and Administrative operations. This team of people meets weekly by conference call or Skype and also face-to-face annually or biannually for more in-depth planning and strategy. This same group prepares policies and procedures that are used throughout the organisation and present them to the Board for approval before implementation. The trustees are responsible for approving general budgets, approving policies and procedures, major purchases and major new directions in the organisation.

### *Relationship with related parties*

Related parties of the charity include its trustees and a number of other companies under common control with Music for Life Academy: Music for Life Institute, Music for Life Records Limited.

# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Statement of director's responsibilities

The trustees, who are also the directors of Music for Life Academy for the purpose of company law, are responsible for preparing the Director's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

#### Auditor

In accordance with the company's articles, a resolution proposing that GMcG LISBURN be reappointed as auditor of the company will be put at a General Meeting.

#### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The director's report was approved by the Board of Trustees.



Ms S Nelson  
Director

Date: 19 December 2025

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT

#### TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY

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##### **Opinion**

We have audited the financial statements of Music for Life Academy (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

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#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the director's report, prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the director's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the director's report and from the requirement to prepare a strategic report.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

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##### **Responsibilities of trustees**

As explained more fully in the statement of director's responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

##### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charitable company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

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#### **Audit response to risks identified**

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY

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#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Stephen Houston FCA (Senior Statutory Auditor)**  
for and on behalf of GMcG LISBURN

Chartered Accountants  
Statutory Auditor  
Century House  
40 Crescent Business Park  
Lisburn  
BT28 2GN

Date: 19/12/25

# MUSIC FOR LIFE ACADEMY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Charitable activities	3	93,583	80,920	174,503	60,137	74,745	134,882
Investments	4	5,367	-	5,367	11,546	-	11,546
<b>Total income</b>		<u>98,950</u>	<u>80,920</u>	<u>179,870</u>	<u>71,683</u>	<u>74,745</u>	<u>146,428</u>
<b>Expenditure on:</b>							
Charitable activities	5	76,134	225,668	301,802	50,445	266,603	317,048
<b>Total expenditure</b>		<u>76,134</u>	<u>225,668</u>	<u>301,802</u>	<u>50,445</u>	<u>266,603</u>	<u>317,048</u>
<b>Net income/(expenditure)</b>		<u>22,816</u>	<u>(144,748)</u>	<u>(121,932)</u>	<u>21,238</u>	<u>(191,858)</u>	<u>(170,620)</u>
Transfers between funds	8	(144,748)	144,748	-	(191,858)	191,858	-
<b>Net movement in funds</b>	9	<u>(121,932)</u>	<u>-</u>	<u>(121,932)</u>	<u>(170,620)</u>	<u>-</u>	<u>(170,620)</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>367,418</u>	<u>-</u>	<u>367,418</u>	<u>538,038</u>	<u>-</u>	<u>538,038</u>
<b>Fund balances at 31 March 2025</b>		<u><u>245,486</u></u>	<u><u>-</u></u>	<u><u>245,486</u></u>	<u><u>367,418</u></u>	<u><u>-</u></u>	<u><u>367,418</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# MUSIC FOR LIFE ACADEMY

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	13		1,266		1,497
Investments	14		1		1
			<u>1,267</u>		<u>1,498</u>
<b>Current assets</b>					
Debtors	15	50,093		23,948	
Cash at bank and in hand		258,468		400,671	
		<u>308,561</u>		<u>424,619</u>	
<b>Creditors: amounts falling due within one year</b>	16	(64,342)		(58,699)	
<b>Net current assets</b>			<u>244,219</u>		<u>365,920</u>
<b>Total assets less current liabilities</b>			<u>245,486</u>		<u>367,418</u>
<b>The funds of the charity</b>					
Unrestricted funds	19		<u>245,486</u>		<u>367,418</u>
			<u>245,486</u>		<u>367,418</u>

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 trustees on 19/12/25 and signed on their behalf by



Ms S Nelson  
Director

Company registration number 04202335 (England and Wales)

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Music for Life Academy is a private company limited by guarantee incorporated in England and Wales. The registered office is 59-60 Russell Square, London, WC1B 4HP, England. The business address is Blaris Industrial Estate, Unit 2, 24 Altona Road, Lisburn, Co Antrim, BT27 5QB.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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.

These financial statement contain information about the individual charitable company, Music for Life Academy only. Music for Life Academy and its subsidiary company, Music for Life Records Limited, comprise a small group and as such Music for Life Academy is exempt from preparing consolidated accounts under Company legislation. The directors have taken advantage of the provisions with SORP FRS 102 and UK Generally Accepted Accounting Practice not to prepare consolidated accounts on the basis that the only subsidiary undertaking of the charitable company is not considered to be material for the purpose of the financial statements giving a true and fair view.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

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

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support and governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and any other fees linked to the strategic management of the charity. Support and governance costs have been allocated to charitable activities based on a percentage of restricted income.

##### 1.6 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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	33% straight line
Fixtures and fittings	15% reducing balance

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 the statement of financial activities.

##### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

##### 1.8 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.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity 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.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies (Continued)

##### ***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.

##### ***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 charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 2 Critical accounting estimates and judgements

In the application of the charity'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.

#### Critical judgements

##### Fixed Assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of assets and estimates of residual values. The directors regularly review these assets lives and change them as necessary to reflect the current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

##### Restricted and unrestricted funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on donations received.

**MUSIC FOR LIFE ACADEMY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

3	Income from charitable activities	Field Programmes		Choir Tour & Concerts		BPS GB Appeals & General		Field Programmes		BPS GB Appeals & General		Total						
		2025	£	2025	£	2025	£	2025	£	2024	£	2024	£					
	Donations within charitable activities	150,783		19,486		500		3,734		174,503		124,157		562		10,163		134,882
	<b>Analysis by fund</b>																	
	Unrestricted funds	74,097		19,486		-		-		93,583		60,137		-		-		60,137
	Restricted funds	76,686		-		500		3,734		80,920		64,020		562		10,163		74,745
		150,783		19,486		500		3,734		174,503		124,157		562		10,163		134,882

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	1,279	6,320
Interest receivable	4,088	5,226
	<u>5,367</u>	<u>11,546</u>

**MUSIC FOR LIFE ACADEMY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

5 Expenditure on charitable activities	Field Programmes		Choir Tour & Concerts		BPS GB Appeals & General		Field Programmes		BPS GB Appeals & General		Total	
	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£
<b>Direct costs</b>												
Staff costs	80,614		10,581		-		93,142		-		93,142	
Depreciation and impairment	231		-		-		533		-		533	
Direct Costs	149,419		24,998		10	3,257	181,428		10	1,951	183,389	
	230,264		35,579		10	3,257	275,103		10	1,951	277,064	
<b>Share of support and governance costs (see note 7)</b>												
Support	21,488		2,990		-		24,118		-		24,118	
Governance	7,894		320		-		15,866		-		15,866	
	259,646		38,889		10	3,257	315,087		10	1,951	317,048	
<b>Analysis by fund</b>												
Unrestricted funds	37,245		38,889		-		50,445		-		50,445	
Restricted funds	222,401		-		10	3,257	264,642		10	1,951	266,603	
	259,646		38,889		10	3,257	315,087		10	1,951	317,048	

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 6 Description of charitable activities

##### Field Programmes

The funding of various programmes in South Africa, Kenya and Uganda.

##### Choir Tour & Concerts

Supporting the choir programme which includes choir selection and training in Africa, travel costs, medical, educational and living costs for the choir children touring in the UK and Europe.

##### BPS

Supporting Choir Chaperones.

##### GB Appeals & General

Providing office support costs for choir and African operations.

#### 7 Support costs allocated to activities

	2025 £	2024 £
Rent	7,884	8,322
Insurance	1,141	1,181
Light and heat	967	1,028
Repairs	1,412	444
Postage and stationery	4,602	3,123
Telephone and IT	5,659	5,951
Travelling expenses	681	1,153
Sundry expenses	598	953
Subscriptions	1,069	520
Bank charges	465	1,443
Governance costs	8,214	15,866
	<hr/>	<hr/>
	32,692	39,984
	<hr/>	<hr/>
<b>Analysed between:</b>		
Field Programmes	29,382	39,984
Choir Tour & Concerts	3,310	-
	<hr/>	<hr/>
	32,692	39,984
	<hr/>	<hr/>
	<b>2025</b>	<b>2024</b>
<b>Governance costs comprise:</b>	<b>£</b>	<b>£</b>
Audit and accountancy fees	6,600	7,740
Legal and professional	1,614	8,126
	<hr/>	<hr/>
	8,214	15,866
	<hr/>	<hr/>

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 8 Transfers

Transfers made from unrestricted fund to the restricted funds were to cover resources expended in excess of funds received in relation to some projects.

9 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,600	7,740
Depreciation of owned tangible fixed assets	231	533
	<u>        </u>	<u>        </u>

#### 10 Trustees

None of the trustees who held office during the year (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Administration	2	2
Sponsorship	2	1
Total	<u>4</u>	<u>3</u>

Employment costs	2025	2024
	£	£
Wages and salaries	86,053	86,484
Social security costs	2,276	3,249
Other pension costs	2,866	3,409
	<u>91,195</u>	<u>93,142</u>

The total employment benefits including employer pension contributions of the key management personnel were £37,048 (2024 - £48,611).

There were no employees whose annual remuneration was more than £60,000.

#### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Tangible fixed assets

	Computer equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2024	1,937	15,866	17,803
At 31 March 2025	1,937	15,866	17,803
<b>Depreciation and impairment</b>			
At 1 April 2024	1,929	14,377	16,306
Depreciation charged in the year	8	223	231
At 31 March 2025	1,937	14,600	16,537
<b>Carrying amount</b>			
At 31 March 2025	-	1,266	1,266
At 31 March 2024	8	1,489	1,497

#### 14 Fixed asset investments

	Other investments £
<b>Cost or valuation</b>	
At 1 April 2024 & 31 March 2025	1
<b>Carrying amount</b>	
At 31 March 2025	1
At 31 March 2024	1

	Notes	2025 £	2024 £
Other investments comprise:			
Investments in subsidiaries	21	1	1

#### 15 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Amounts owed by subsidiary undertakings	7,455	3,546
Other debtors	17,387	18,490
Prepayments and accrued income	25,251	1,912
	50,093	23,948

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,243	3,385
Trade creditors	15,301	12,621
Other creditors	31,373	27,270
Accruals and deferred income	15,425	15,423
	<u>64,342</u>	<u>58,699</u>

#### 17 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	2,866	3,409
	<u>2,866</u>	<u>3,409</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Field Programmes	-	76,686	(222,401)	145,715	-
BPS	-	500	(10)	(490)	-
GB Appeals and General	-	3,734	(3,257)	(477)	-
	<u>-</u>	<u>80,920</u>	<u>(225,668)</u>	<u>144,748</u>	<u>-</u>
	<u>-</u>	<u>80,920</u>	<u>(225,668)</u>	<u>144,748</u>	<u>-</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
Field Programmes	-	64,020	(264,642)	200,622	-
BPS	-	562	(10)	(552)	-
GB Appeals and General	-	10,163	(1,951)	(8,212)	-
	<u>-</u>	<u>74,745</u>	<u>(266,603)</u>	<u>191,858</u>	<u>-</u>
	<u>-</u>	<u>74,745</u>	<u>(266,603)</u>	<u>191,858</u>	<u>-</u>

The above projects represent donations received from individuals who have specified that the funds be used for a specific project. Note 6 details description of the various charitable activities undertaken.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	367,418	98,950	(76,134)	(144,748)	245,486
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers</b>	<b>At 31 March</b>
	<b>2023</b>	<b>resources</b>	<b>expended</b>		<b>2024</b>
	£	£	£	£	£
General funds	538,038	71,683	(50,445)	(191,858)	367,418
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 20 Related party transactions

##### Subsidiary

During the year the charity recognised donations of £1,279 (2024 - £6,320) from its subsidiary, Music for Life Records Limited. At the balance sheet date an amount of £7,455 (2024 - £3,546) was due from Music for Life Records Limited.

#### 21 Subsidiaries

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Music for Life Records Limited	England	Retail of African Children's Choir merchandise	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Music for Life Records Limited	-	-
	<u>          </u>	<u>          </u>

**MUSIC FOR LIFE ACADEMY**

England & Wales - Charity number 1090556

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# Accounts

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# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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The directors present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

#### **Objectives and activities**

The charity's objects are:

- a) to provide, arrange and pay for the education and training of persons with an emphasis towards musical composition performance and dance as an expression of life and culture;
- b) to develop, fund, administer, facilitate, promote, operate and carry on activities and facilities which will provide relief and/or education to persons in needy circumstances; and
- c) to pursue in any part of the world other charitable purposes benefiting peoples or communities as the trustees of the charity may determine.

We will do this by:

- a) Providing for their long term well being and educational needs to become leading contributors to the 'New Africa';
- b) Instilling ethical and moral principles through teaching and leading example; and
- c) Serving as an advocate of the beauty and dignity of the African child around the world.

We have supported our objectives by:

- a) Supporting our Field programmes in South Africa, Kenya, Rwanda and Uganda through Direct Grants and field expenses paid directly by the UK Office. The various African Offices provide monthly budgets and this is funded by our restricted sponsorship and appeal revenue and any surplus from our concert revenue from the African Children's Choir tours.
- b) Supporting our Choir programme which meet the costs of Choir selection and training in Africa, travel costs, medical, educational and living costs for the Choir children touring in the UK and Europe.
- c) Supporting Choir Chaperones through their BPS (Building Personal Support) Funds.
- d) Providing Office Support Costs of our Choir and African Operations.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### **Achievements and performance**

In 2023-2024, Music for Life Academy continued to provide educational programmes for many hundreds of children in Africa. Thousands of children receive assistance through sponsorship programmes in Kenya, Uganda and South Africa.

#### **CHOIR**

#### **ACTIVITIES**

1. With tentative, short tours taking place in the USA in 2023 it was decided to plan a tour to the UK with the hope for kick starting our financial projectory and increasing the number of sponsors. It wasn't possible to bring out a children's choir, but we felt an older group of former choir members could be successful as had been proven previously with tours to Australia. We refer to these groups as Ubuntu.
2. As 1984 was the year our work was founded we have branded concerts during this period as the '40<sup>th</sup> Anniversary Concert Tour'.
3. Choir Training at our African Children's Choir Primary School in Uganda continues with students preparing for tours in Canada and the USA.
4. Annual galas in New York and Austin continue to maintain momentum.
5. Fundraising efforts included regular social media campaigns as well as physical mailings and funding from music royalties.

#### **AFRICA FIELD ACTIVITIES**

##### ***South***

##### ***Africa***

1. At this time there are eleven students in our programme, with ten of them completing university or college courses. We are in regular contact with all these students providing food assistance, transport and guidance regarding university applications, CVs and leadership opportunities.
2. In April 2024 a further two students graduated their studies in Tourism Management and Secondary Education. We are pleased to report all these students are in employment.
3. There is a property we are actively trying to sell which will help with ongoing expenses.

##### ***Kenya***

1. African Children's Choir Kindergartens continued to operate well with new children enrolled each school year. There are three kindergartens: Toi School, Kicoshep School and Oloserian School – with students graduating in November.
  2. Music for Life Centres continue to thrive with 80 plus children joining at Toi School, 65 children joining at Kicoshep School. Our African Children's Choir college students lead this programme.
  3. Former Kenyan alumni are now fully trained in leadership and lifestyle training gained over time spent at Outdoor Odyssey, Pennsylvania, USA. This programme has now been adapted for Music for Life students and is known as African Odyssey. These founding students are now sharing their knowledge with other Kenyan alumni so this programme can be expanded.
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# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### *Uganda*

1. African Children's Choir Primary School was able to open fully with an intake of 20 students in P2.
2. Construction for Phase 2 at Empower International Academy began January 2023.
3. Music for Life Centres reopened in five partner schools. The pupils in the centres receive Bible lessons, life skills, music, games, and food.
4. Mentorship programme continues to flourish with African Children's Choir university students supporting our secondary level students through school and home visits.

### **Financial review**

The charity's trading subsidiary, Music for Life Records Limited reported a turnover of £7,151 (2023 - £814).

The results for the year are set out on 12 to 26. The charity returned net outgoing resources of £170,620 (2023 - net incoming resources of £ 340,968) of which there were net outgoing unrestricted resources of £170,620 (2023 - net incoming unrestricted resources of £340,968).

Included in the prior year's net income of £340,968 is the transfer of assets from Friends in the West International, a related charity of £376,900 which occurred on 31 March 2023.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Plans for future periods**

The charity has the following plans for future periods:

1. Completion of Phase 2 building at Empower International Academy, due to complete summer 2024.
2. The first S4 graduating class from Empower International Academy, due November 2024.
3. Continuation of replacing and adding to the Music for Life Academy Board of Directors.
4. Planning for Ubuntu UK tour.

### **Structure, governance and management**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

Mr R Barnett (Resigned 25 March 2024)

Ms S Nelson

Mr R Hunter

Mr A Palmer (Appointed 25 March 2024)

The directors are appointed at the annual general meeting of the company's members and retire by rotation. The directors may at any time co-opt any person as an additional director until the next annual general meeting.

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# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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Day-to-day management decisions are made by the International Executive Team. Being an organisation with a presence in the UK, Canada, USA, Uganda, Kenya, Sudan and South Africa, the team is made up of a leadership team overseeing the Choir, African and Administrative operations. This team of people meets weekly by conference call or Skype and also face-to-face annually or biannually for more in-depth planning and strategy. This same group prepares policies and procedures that are used throughout the organisation and present them to the Board for approval before implementation. The trustees are responsible for approving general budgets, approving policies and procedures, major purchases and major new directions in the organisation.

Related parties of the charity include its trustees and a number of other companies under common control with Music for Life Academy: Music for Life Institute, Music for Life Records Limited.

#### **Statement of director's responsibilities**

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

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the directors 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

#### **Auditor**

In accordance with the company's articles, a resolution proposing that GMcG LISBURN be reappointed as auditor of the company will be put at a General Meeting.

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**MUSIC FOR LIFE ACADEMY**

**DIRECTOR'S REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**Disclosure of information to auditor**

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The director's report was approved by the Board of Directors.



Mr R Hunter  
Director

Date: 16/12/24

Charity registration number 1090556

Company registration number 04202335 (England and Wales)

**MUSIC FOR LIFE ACADEMY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# MUSIC FOR LIFE ACADEMY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	Ms S Nelson Mr R Hunter Mr A Palmer	(Appointed 25 March 2024)
<b>Secretary</b>	Miss O Meekin	
<b>Charity number</b>	1090556	
<b>Company number</b>	04202335	
<b>Principal address</b>	Blaris Industrial Estate Unit 2 24 Altona Road Lisburn Antrim BT27 5QB	
<b>Registered office</b>	59-60 Russell Square London England WC1B 4HP	
<b>Auditor</b>	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN	
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS	
<b>Solicitors</b>	Bishop & Sewell LLP Solicitors 59-60 Russell Square London WC1B 4HB	

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# MUSIC FOR LIFE ACADEMY

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# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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The directors present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

#### **Objectives and activities**

The charity's objects are:

- a) to provide, arrange and pay for the education and training of persons with an emphasis towards musical composition performance and dance as an expression of life and culture;
- b) to develop, fund, administer, facilitate, promote, operate and carry on activities and facilities which will provide relief and/or education to persons in needy circumstances; and
- c) to pursue in any part of the world other charitable purposes benefiting peoples or communities as the trustees of the charity may determine.

We will do this by:

- a) Providing for their long term well being and educational needs to become leading contributors to the 'New Africa';
- b) Instilling ethical and moral principles through teaching and leading example; and
- c) Serving as an advocate of the beauty and dignity of the African child around the world.

We have supported our objectives by:

- a) Supporting our Field programmes in South Africa, Kenya, Rwanda and Uganda through Direct Grants and field expenses paid directly by the UK Office. The various African Offices provide monthly budgets and this is funded by our restricted sponsorship and appeal revenue and any surplus from our concert revenue from the African Children's Choir tours.
- b) Supporting our Choir programme which meet the costs of Choir selection and training in Africa, travel costs, medical, educational and living costs for the Choir children touring in the UK and Europe.
- c) Supporting Choir Chaperones through their BPS (Building Personal Support) Funds.
- d) Providing Office Support Costs of our Choir and African Operations.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Achievements and performance

In 2023-2024, Music for Life Academy continued to provide educational programmes for many hundreds of children in Africa. Thousands of children receive assistance through sponsorship programmes in Kenya, Uganda and South Africa.

### CHOIR

### ACTIVITIES

1. With tentative, short tours taking place in the USA in 2023 it was decided to plan a tour to the UK with the hope for kick starting our financial projectory and increasing the number of sponsors. It wasn't possible to bring out a children's choir, but we felt an older group of former choir members could be successful as had been proven previously with tours to Australia. We refer to these groups as Ubuntu.
2. As 1984 was the year our work was founded we have branded concerts during this period as the '40<sup>th</sup> Anniversary Concert Tour'.
3. Choir Training at our African Children's Choir Primary School in Uganda continues with students preparing for tours in Canada and the USA.
4. Annual galas in New York and Austin continue to maintain momentum.
5. Fundraising efforts included regular social media campaigns as well as physical mailings and funding from music royalties.

### AFRICA FIELD ACTIVITIES

#### *South*

#### *Africa*

1. At this time there are eleven students in our programme, with ten of them completing university or college courses. We are in regular contact with all these students providing food assistance, transport and guidance regarding university applications, CVs and leadership opportunities.
2. In April 2024 a further two students graduated their studies in Tourism Management and Secondary Education. We are pleased to report all these students are in employment.
3. There is a property we are actively trying to sell which will help with ongoing expenses.

#### *Kenya*

1. African Children's Choir Kindergartens continued to operate well with new children enrolled each school year. There are three kindergartens: Toi School, Kicoshep School and Oloserian School – with students graduating in November.
2. Music for Life Centres continue to thrive with 80 plus children joining at Toi School, 65 children joining at Kicoshep School. Our African Children's Choir college students lead this programme.
3. Former Kenyan alumni are now fully trained in leadership and lifestyle training gained over time spent at Outdoor Odyssey, Pennsylvania, USA. This programme has now been adapted for Music for Life students and is known as African Odyssey. These founding students are now sharing their knowledge with other Kenyan alumni so this programme can be expanded.

# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### *Uganda*

1. African Children's Choir Primary School was able to open fully with an intake of 20 students in P2.
2. Construction for Phase 2 at Empower International Academy began January 2023.
3. Music for Life Centres reopened in five partner schools. The pupils in the centres receive Bible lessons, life skills, music, games, and food.
4. Mentorship programme continues to flourish with African Children's Choir university students supporting our secondary level students through school and home visits.

### **Financial review**

The charity's trading subsidiary, Music for Life Records Limited reported a turnover of £7,151 (2023 - £814).

The results for the year are set out on 12 to 26. The charity returned net outgoing resources of £170,620 (2023 - net incoming resources of £ 340,968) of which there were net outgoing unrestricted resources of £170,620 (2023 - net incoming unrestricted resources of £340,968).

Included in the prior year's net income of £340,968 is the transfer of assets from Friends in the West International, a related charity of £376,900 which occurred on 31 March 2023.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Plans for future periods**

The charity has the following plans for future periods:

1. Completion of Phase 2 building at Empower International Academy, due to complete summer 2024.
2. The first S4 graduating class from Empower International Academy, due November 2024.
3. Continuation of replacing and adding to the Music for Life Academy Board of Directors.
4. Planning for Ubuntu UK tour.

### **Structure, governance and management**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

Mr R Barnett (Resigned 25 March 2024)

Ms S Nelson

Mr R Hunter

Mr A Palmer (Appointed 25 March 2024)

The directors are appointed at the annual general meeting of the company's members and retire by rotation. The directors may at any time co-opt any person as an additional director until the next annual general meeting.

## **MUSIC FOR LIFE ACADEMY**

### **DIRECTOR'S REPORT (CONTINUED)**

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

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Day-to-day management decisions are made by the International Executive Team. Being an organisation with a presence in the UK, Canada, USA, Uganda, Kenya, Sudan and South Africa, the team is made up of a leadership team overseeing the Choir, African and Administrative operations. This team of people meets weekly by conference call or Skype and also face-to-face annually or biannually for more in-depth planning and strategy. This same group prepares policies and procedures that are used throughout the organisation and present them to the Board for approval before implementation. The trustees are responsible for approving general budgets, approving policies and procedures, major purchases and major new directions in the organisation.

Related parties of the charity include its trustees and a number of other companies under common control with Music for Life Academy: Music for Life Institute, Music for Life Records Limited.

#### **Statement of director's responsibilities**

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

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the directors 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

#### **Auditor**

In accordance with the company's articles, a resolution proposing that GMcG LISBURN be reappointed as auditor of the company will be put at a General Meeting.

**MUSIC FOR LIFE ACADEMY**

**DIRECTOR'S REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**Disclosure of information to auditor**

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The director's report was approved by the Board of Directors.

.....

Mr R Hunter  
**Director**

Date: .....

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT

#### TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY

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#### Opinion

We have audited the financial statements of Music for Life Academy (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

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##### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the director's report, prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

##### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the director's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the director's report and from the requirement to prepare a strategic report.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

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##### **Responsibilities of directors**

As explained more fully in the statement of director's responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

##### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- . The nature of the industry and sector, control environment and business performance, including the charity's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

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#### **Audit response to risks identified**

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY

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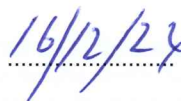
#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Stephen Houston FCA (Senior Statutory Auditor)  
for and on behalf of GMcG LISBURN

Chartered Accountants  
Statutory Auditor



Century House  
40 Crescent Business Park  
Lisburn  
BT28 2GN

## MUSIC FOR LIFE ACADEMY

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	-	-	-	376,900	-	376,900
Charitable activities	4	60,137	74,745	134,882	71,103	87,011	158,114
Investments	5	11,546	-	11,546	1,084	-	1,084
<b>Total income</b>		<u>71,683</u>	<u>74,745</u>	<u>146,428</u>	<u>449,087</u>	<u>87,011</u>	<u>536,098</u>
<b>Expenditure on:</b>							
Charitable activities	6	50,445	266,603	317,048	42,579	152,551	195,130
<b>Total expenditure</b>		<u>50,445</u>	<u>266,603</u>	<u>317,048</u>	<u>42,579</u>	<u>152,551</u>	<u>195,130</u>
<b>Net income/(outgoing) resources before transfers</b>		21,238	(191,858)	(170,620)	406,508	(65,540)	340,968
Gross transfers between funds	12	(191,858)	191,858	-	(65,540)	65,540	-
<b>Net income/(expenditure) for the year</b>		(170,620)	-	(170,620)	340,968	-	340,968
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		538,038	-	538,038	197,070	-	197,070
<b>Fund balances at 31 March 2024</b>		<u>367,418</u>	<u>-</u>	<u>367,418</u>	<u>538,038</u>	<u>-</u>	<u>538,038</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# MUSIC FOR LIFE ACADEMY

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		1,497		2,030
Investments	14		1		1
			<u>1,498</u>		<u>2,031</u>
<b>Current assets</b>					
Debtors	15	23,948		25,359	
Cash at bank and in hand		400,671		560,962	
			<u>424,619</u>		<u>586,321</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>(58,699)</u>		<u>(50,314)</u>	
Net current assets			<u>365,920</u>		<u>536,007</u>
<b>Total assets less current liabilities</b>			<u><u>367,418</u></u>		<u><u>538,038</u></u>
<b>Income funds</b>					
Unrestricted funds			<u>367,418</u>		<u>538,038</u>
			<u><u>367,418</u></u>		<u><u>538,038</u></u>

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 Directors and authorised for issue on 16/12/24 are signed on its behalf by:

Mr R Hunter  
Trustee

Company Registration No. 04202335

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

#### Charity information

Music for Life Academy is a private company limited by guarantee incorporated in England and Wales. The registered office is 59-60 Russell Square, London, WC1B 4HP, England. The business address is Blaris Industrial Estate, Unit 2, 24 Altona Road, Lisburn, Co Antrim, BT27 5QB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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.

These financial statement contain information about the individual charitable company, Music for Life Academy only. Music for Life Academy and its subsidiary company, Music for Life Records Limited, comprise a small group and as such Music for Life Academy is exempt from preparing consolidated accounts under Company legislation. The directors have taken advantage of the provisions with SORP FRS 102 and UK Generally Accepted Accounting Practice not to prepare consolidated accounts on the basis that the only subsidiary undertaking of the charitable company is not considered to be material for the purpose of the financial statements giving a true and fair view.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

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

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

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support and governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and any other fees linked to the strategic management of the charity. Support and governance costs have been allocated to charitable activities based on a percentage of restricted income.

##### 1.6 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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	33% straight line
Fixtures and fittings	15% reducing balance

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 the statement of financial activities.

##### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

##### 1.8 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.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity 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.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies (Continued)

##### ***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.

##### ***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 charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors 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.

##### Key sources of estimation uncertainty

###### Fixed Assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of assets and estimates of residual values. The directors regularly review these assets lives and change them as necessary to reflect the current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

###### Restricted and unrestricted funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on donations received.

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	-	376,900

On 31 March 2023, Friends in the West International, a related charity, gifted the charity its net assets totalling £376,900.

**MUSIC FOR LIFE ACADEMY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

4 Charitable activities	Field Programmes 2024		BPS GB Appeals 2024		Total 2024	Field Programmes 2023		BPS GB Appeals 2023		Total 2023
	£	£	£	£		£	£	£	£	
Donations within charitable activities	124,157	10,163	562	10,163	134,882	145,165	2,980	9,969	158,114	
Analysis by fund										
Unrestricted funds	60,137	-	-	-	60,137	71,103	-	-	71,103	
Restricted funds	64,020	10,163	562	10,163	74,745	74,062	2,980	9,969	87,011	
	124,157	10,163	562	10,163	134,882	145,165	2,980	9,969	158,114	

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gift Aid - Music for Life Records Limited	6,320	554
Interest receivable	5,226	530
	<u>11,546</u>	<u>1,084</u>

**MUSIC FOR LIFE ACADEMY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

6 Charitable activities	Field	BPS GB Appeals &		Total	Field	BPS GB Appeals		Total
	Programmes	2024	General	2024	Programmes	2023	& General	2023
	£	£	£	£	£	£	£	£
Staff costs	93,142	-	-	93,142	98,236	-	-	98,236
Depreciation and impairment	533	-	-	533	579	-	-	579
Direct Costs	181,428	10	1,951	183,389	53,899	3,443	7,844	65,186
	275,103	10	1,951	277,064	152,714	3,443	7,844	164,001
Share of support costs (see note 8)	24,118	-	-	24,118	20,694	-	2,598	23,292
Share of governance costs (see note 8)	15,866	-	-	15,866	7,837	-	-	7,837
	315,087	10	1,951	317,048	181,245	3,443	10,442	195,130
<b>Analysis by fund</b>								
Unrestricted funds	50,445	-	-	50,445	39,981	-	2,598	42,579
Restricted funds	264,642	10	1,951	266,603	141,264	3,443	7,844	152,551
	315,087	10	1,951	317,048	181,245	3,443	10,442	195,130

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 7 Description of charitable activities

##### Field Programmes

The funding of various programmes in South Africa, Kenya and Uganda.

##### General sponsorship

Supporting general choir activities.

##### BPS

Supporting Choir Chaperones.

##### GB Appeals & General

Providing office support costs for choir and African operations.

##### Choir & Tour

Supporting the choir programme which includes choir selection and training in Africa, travel costs, medical, educational and living costs for the choir children touring in the UK and Europe.

#### 8 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Rent	8,322	-	8,322	5,787	5,787
Insurance	1,181	-	1,181	795	795
Light and Heat	1,028	-	1,028	799	799
Repairs	444	-	444	836	836
Postage and stationery	3,123	-	3,123	4,908	4,908
Telephone and IT	5,951	-	5,951	6,920	6,920
Motor Expenses	-	-	-	23	23
Travelling Expenses	1,153	-	1,153	660	660
Sundry expenses	953	-	953	645	645
Subscriptions	520	-	520	611	611
Bank Charges	1,443	-	1,443	1,308	1,308
Accountancy & Audit fees	-	7,740	7,740	-	6,600
Legal and professional	-	8,126	8,126	-	1,237
	<u>24,118</u>	<u>15,866</u>	<u>39,984</u>	<u>23,292</u>	<u>31,129</u>
Analysed between					
Charitable activities	<u>24,118</u>	<u>15,866</u>	<u>39,984</u>	<u>23,292</u>	<u>31,129</u>

Governance costs includes payments to the auditors of £6,600 (2023- £6,600) for audit fees.

#### 9 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Administration	2	2
Sponsorship	1	1
	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	86,484	90,463
Social security costs	3,249	4,184
Other pension costs	3,409	3,589
	<u>93,142</u>	<u>98,236</u>
	<u>93,142</u>	<u>98,236</u>

The total employment benefits including employer pension contributions of the key management personnel were £48,611 (2023 - £52,401).

There were no employees whose annual remuneration was £60,000 or more.

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Transfers

Transfers made from unrestricted fund to the restricted funds were to cover resources expended in excess of funds received in relation to some projects.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 13 Tangible fixed assets

	Computer equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2023	4,549	15,866	20,415
Disposals	(2,612)	-	(2,612)
At 31 March 2024	<u>1,937</u>	<u>15,866</u>	<u>17,803</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	4,271	14,114	18,385
Depreciation charged in the year	270	263	533
Eliminated in respect of disposals	(2,612)	-	(2,612)
At 31 March 2024	<u>1,929</u>	<u>14,377</u>	<u>16,306</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>8</u>	<u>1,489</u>	<u>1,497</u>
At 31 March 2023	<u>278</u>	<u>1,753</u>	<u>2,031</u>

#### 14 Fixed asset investments

		Other investments £
<b>Cost or valuation</b>		
At 1 April 2023 & 31 March 2024		<u>1</u>
<b>Carrying amount</b>		
At 31 March 2024		<u>1</u>
At 31 March 2023		<u>1</u>
Other investments comprise:	<b>Notes</b>	<b>2024 £</b>
Investments in subsidiaries	<b>20</b>	<u>1</u>
		<u>2023 £</u>
		<u>1</u>

## MUSIC FOR LIFE ACADEMY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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<b>15 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Amounts owed by subsidiary undertakings	3,546	3,456
Other debtors	18,490	20,371
Prepayments and accrued income	1,912	1,532
	<u>23,948</u>	<u>25,359</u>
	<u><u>23,948</u></u>	<u><u>25,359</u></u>
<b>16 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	3,385	4,758
Trade creditors	12,621	10,565
Other creditors	27,270	25,620
Accruals and deferred income	15,423	9,371
	<u>58,699</u>	<u>50,314</u>
	<u><u>58,699</u></u>	<u><u>50,314</u></u>

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Field Programmes	-	64,020	(264,642)	200,622	-
BPS	-	562	(10)	(552)	-
GB Appeals and General	-	10,163	(1,951)	(8,212)	-
	-	74,745	(266,603)	191,858	-
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
Field Programmes	-	74,062	(141,264)	67,202	-
BPS	-	2,980	(3,443)	463	-
GB Appeals and General	-	9,969	(7,844)	(2,125)	-
	-	87,011	(152,551)	65,540	-

The above projects represent donations received from individuals who have specified that the funds be used for a specific project. Note 6 details description of the various charitable activities undertaken.

#### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	538,038	71,683	(50,445)	(191,858)	367,418
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
General funds	197,070	449,087	(42,579)	(65,540)	538,038

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 19 Related party transactions

#### Subsidiary

During the year the charity recognised donations of £6,320 (2023 - £554) from its subsidiary, Music for Life Records Limited. At the balance sheet date an amount of £3,546 (2023 - £3,456) was due from Music for Life Records Limited.

### 20 Subsidiaries

Details of the charity's subsidiaries at 31 March 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Music for Life Records Limited	England	Retail of African Children's Choir merchandise	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Music for Life Records Limited	-	-

# MUSIC FOR LIFE ACADEMY

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY

---

#### Opinion

We have audited the financial statements of Music for Life Academy (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

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##### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the director's report, prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

##### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the director's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the director's report and from the requirement to prepare a strategic report.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

---

##### **Responsibilities of directors**

As explained more fully in the statement of director's responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

##### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- . The nature of the industry and sector, control environment and business performance, including the charity's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY

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#### **Audit response to risks identified**

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY

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#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Stephen Houston FCA (Senior Statutory Auditor)  
for and on behalf of GMcG LISBURN**

**Chartered Accountants  
Statutory Auditor**



Century House  
40 Crescent Business Park  
Lisburn  
BT28 2GN

**MUSIC FOR LIFE ACADEMY**

England & Wales - Charity number 1090556

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# Accounts

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Charity registration number 1090556

Company registration number 04202335 (England and Wales)

**MUSIC FOR LIFE ACADEMY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# MUSIC FOR LIFE ACADEMY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	Mr R Barnett Ms S Nelson Mr R Hunter
<b>Secretary</b>	Miss O Meekin
<b>Charity number</b>	1090556
<b>Company number</b>	04202335
<b>Principal address</b>	Blaris Industrial Estate Unit 2 24 Altona Road Lisburn Antrim BT27 5QB
<b>Registered office</b>	59-60 Russell Square London England WC1B 4HP
<b>Auditor</b>	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS
<b>Solicitors</b>	Bishop & Sewell LLP Solicitors 59-60 Russell Square London WC1B 4HB

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# MUSIC FOR LIFE ACADEMY

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# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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The directors present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

#### **Objectives and activities**

The charity's objects are:

- a) to provide, arrange and pay for the education and training of persons with an emphasis towards musical composition performance and dance as an expression of life and culture;
- b) to develop, fund, administer, facilitate, promote, operate and carry on activities and facilities which will provide relief and/or education to persons in needy circumstances; and
- c) to pursue in any part of the world other charitable purposes benefiting peoples or communities as the trustees of the charity may determine.

We will do this by:

- a) Providing for their long term well being and educational needs to become leading contributors to the 'New Africa';
- b) Instilling ethical and moral principles through teaching and leading example; and
- c) Serving as an advocate of the beauty and dignity of the African child around the world.

We have supported our objectives by:

- a) Supporting our Field programmes in South Africa, Kenya, Rwanda and Uganda through Direct Grants and field expenses paid directly by the UK Office. The various African Offices provide monthly budgets and this is funded by our restricted sponsorship and appeal revenue and any surplus from our concert revenue from the African Children's Choir tours.
- b) Supporting our Choir programme which meet the costs of Choir selection and training in Africa, travel costs, medical, educational and living costs for the Choir children touring in the UK and Europe.
- c) Supporting Choir Chaperones through their BPS (Building Personal Support) Funds.
- d) Providing Office Support Costs of our Choir and African Operations.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

In 2022-2023, Music for Life Academy continued to provide educational programmes for many hundreds of children in Africa. Thousands of children receive assistance through sponsorship programmes in Kenya, Uganda and South Africa.

#### **CHOIR ACTIVITIES:**

1. Due to previous Covid restrictions, it was difficult to plan for UK choir tour this year.
2. Choir Training Academy at our African Children's Choir Primary School in Uganda resumed and began booking for ACC 51 US tour. May/June 2022.
3. Austin, Texas Gala The African Children's Choir in person after three years! March 2023
4. Fundraising efforts included regular social media campaigns as well as three physical mailings. Also funding from music royalties and a fashion show.

# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### AFRICA FIELD ACTIVITIES

#### *South Africa:*

1. Six students upgrading metric subjects with the view to gaining a place at university in 2023. A further 20 students are continuing their studies at universities within Mpumalanga province and further a field in Limpopo and Gauteng.
2. We are in regular contact with all these students providing food assistance, transport and guidance regarding university applications, CVs, and leadership opportunities.
3. In April 2023 three students graduated their studies in tourism management, secondary education and nursing. We are pleased to report all these students are in employment.

#### *Kenya:*

1. Fully settled into new offices off Oloitokok Road.
2. African Children's Choir Kindergartens operated well with more children enrolled – Toi School had 28 students, Kicoshep School had 32 students and Oloserian School had 25 – all graduated in November 2022.
3. Music for Life Centres continue to thrive with 85 children joining at Toi School and 65 children joining at Kicoshep School. Our African Children's Choir college students lead this programme.
4. Music for Life Kenya joined with Music for Life Uganda to attend African Children's Choir reunion to honour our founder Daddy Ray.
5. Mwai Githinji, our Kenya, Director, travelled to the USA to participate in Austin and New York City Galas.

#### *Uganda:*

1. African Children's Choir Primary School was able to open fully with an intake of 20 students in P2.
2. Construction for Phase 2 at Empower International Academy began January 2023.
3. Music for Life Centres reopened in five partner schools. The pupils in the centres receive Bible lessons, life skills, music, games, and food.
4. Mentorship programme continues to flourish with African Children's Choir university students supporting our secondary level students through school and home visits.

### **Financial review**

The charity's trading subsidiary, Music for Life Records Limited reported a turnover of £814 (2022 - £7,213).

The results for the year are set out on 11 to 25. The charity returned net incoming resources of £340,968 (2022 - net outgoing resources of £7,185 ) of which there were net incoming unrestricted resources of £340,968 (2022 - net outgoing unrestricted resources of £6,817) and net incoming restricted resources of £nil (2022 - net outgoing restricted resources of £368).

Included in the charity's net income of £340,968 is the transfer of assets from Friends in the West International, a related charity of £376,900 which occurred on 31 March 2023.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Plans for future periods

The charity has the following plans for future periods:

1. Completion of Phase 2 (a second set of Dorms and remainder of Classroom Block) at Empower International Academy, our Secondary School in Uganda.
2. Grand opening of Empower International Academy in Uganda - 15 March 2024.
3. Strategising five-year plan for Music for Life Academy with Board of Directors with staff changes in 2024.
4. UK Choir Tour - 2024.

### Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

Mr R Barnett

Ms S Nelson

Mr R Hunter

The directors are appointed at the annual general meeting of the company's members and retire by rotation. The directors may at any time co-opt any person as an additional director until the next annual general meeting.

Day-to-day management decisions are made by the International Executive Team. Being an organisation with a presence in the UK, Canada, USA, Uganda, Kenya, Sudan and South Africa, the team is made up of a leadership team overseeing the Choir, African and Administrative operations. This team of people meets weekly by conference call or Skype and also face-to-face annually or biannually for more in-depth planning and strategy. This same group prepares policies and procedures that are used throughout the organisation and present them to the Board for approval before implementation. The trustees are responsible for approving general budgets, approving policies and procedures, major purchases and major new directions in the organisation.

Related parties of the charity include its trustees and a number of other companies under common control with Music for Life Academy: Music for Life Institute, Music for Life Records Limited and Friends in the West International.

# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Statement of director's responsibilities

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

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the directors 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

### Auditor

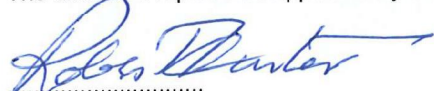
The auditor, GMcG LISBURN, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

### Disclosure of information to auditor

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The director's report was approved by the Board of Directors.



Mr R Hunter  
Director

Date: 14/12/23

# MUSIC FOR LIFE ACADEMY

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY

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#### Opinion

We have audited the financial statements of Music for Life Academy (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

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#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the director's report, prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the director's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the director's report and from the requirement to prepare a strategic report.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

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##### **Responsibilities of directors**

As explained more fully in the statement of director's responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

##### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY

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##### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

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##### **Audit response to risks identified**

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY

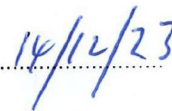
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#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

  
Mr Stephen Houston FCA (Senior Statutory Auditor)  
for and on behalf of GMcG LISBURN

Chartered Accountants  
Statutory Auditor



Century House  
40 Crescent Business Park  
Lisburn  
BT28 2GN

# MUSIC FOR LIFE ACADEMY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income from:</u></b>							
Donations and legacies	3	376,900	-	376,900	-	-	-
Charitable activities	4	71,103	87,011	158,114	94,090	97,936	192,026
Investments	5	1,084	-	1,084	5,624	-	5,624
<b>Total income</b>		<b>449,087</b>	<b>87,011</b>	<b>536,098</b>	<b>99,714</b>	<b>97,936</b>	<b>197,650</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	6	42,579	152,551	195,130	50,908	153,927	204,835
<b>Net incoming/(outgoing) resources before transfers</b>		<b>406,508</b>	<b>(65,540)</b>	<b>340,968</b>	<b>48,806</b>	<b>(55,991)</b>	<b>(7,185)</b>
Gross transfers between funds	12	(65,540)	65,540	-	(55,623)	55,623	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>340,968</b>	<b>-</b>	<b>340,968</b>	<b>(6,817)</b>	<b>(368)</b>	<b>(7,185)</b>
Fund balances at 1 April 2022		197,070	-	197,070	203,887	368	204,255
<b>Fund balances at 31 March 2023</b>		<b>538,038</b>	<b>-</b>	<b>538,038</b>	<b>197,070</b>	<b>-</b>	<b>197,070</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# MUSIC FOR LIFE ACADEMY

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	13		2,030		2,609
Investments	14		1		1
			<u>2,031</u>		<u>2,610</u>
<b>Current assets</b>					
Debtors	15	25,359		48,189	
Cash at bank and in hand		560,962		185,574	
		<u>586,321</u>		<u>233,763</u>	
<b>Creditors: amounts falling due within one year</b>	16	(50,314)		(39,303)	
Net current assets			<u>536,007</u>		<u>194,460</u>
<b>Total assets less current liabilities</b>			<u>538,038</u>		<u>197,070</u>
<b>Income funds</b>					
Unrestricted funds			<u>538,038</u>		<u>197,070</u>
			<u>538,038</u>		<u>197,070</u>

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 Directors and authorised for issue on 24/12/23 are signed on its behalf by:



Mr R Hunter  
Trustee

Company Registration No. 04202335

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Music for Life Academy is a private company limited by guarantee incorporated in England and Wales. The registered office is 59-60 Russell Square, London, WC1B 4HP, England. The business address is Blaris Industrial Estate, Unit 2, 24 Altona Road, Lisburn, Co Antrim, BT27 5QB.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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.

These financial statement contain information about the individual charitable company, Music for Life Academy only. Music for Life Academy and its subsidiary company, Music for Life Records Limited, comprise a small group and as such Music for Life Academy is exempt from preparing consolidated accounts under Company legislation. The directors have taken advantage of the provisions with SORP FRS 102 and UK Generally Accepted Accounting Practice not to prepare consolidated accounts on the basis that the only subsidiary undertaking of the charitable company is not considered to be material for the purpose of the financial statements giving a true and fair view.

##### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors 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 financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support and governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and any other fees linked to the strategic management of the charity. Support and governance costs have been allocated to charitable activities based on a percentage of restricted income.

##### 1.6 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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	33% straight line
Fixtures and fittings	15% reducing balance

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 the statement of financial activities.

##### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

##### 1.8 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.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity 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.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies (Continued)

#### ***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.

#### ***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 charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.12 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors 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.

#### Key sources of estimation uncertainty

##### Fixed Assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of assets and estimates of residual values. The directors regularly review these assets lives and change them as necessary to reflect the current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

##### Restricted and unrestricted funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on donations received.

#### 3 Donations and legacies

	Unrestricted funds	Total
	2023	2022
	£	£
Donations and gifts	376,900	-

On 31 March 2023, Friends in the West International a related charity gifted the charity its net assets totalling £376,900.



# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Gift Aid - Music for Life Records Limited	554	5,472
Interest receivable	530	152
	<u>1,084</u>	<u>5,624</u>

**MUSIC FOR LIFE ACADEMY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

6 Charitable activities	Field Programmes 2023	BPS GB Appeals & General		Total 2023	Field Programmes 2022	BPS GB Appeals & General		Total 2022
		2023	2023			2022	2022	
	£	£	£	£	£	£	£	£
Staff costs	98,236	-	98,236	102,768	-	102,768	102,768	
Depreciation and impairment	579	-	579	635	4	639	639	
Direct Costs	53,899	3,443	65,186	64,493	-	1,573	66,066	
	152,714	3,443	164,001	167,896	4	1,573	169,473	
Share of support costs (see note 8)	20,694	-	23,292	25,096	560	2,695	28,351	
Share of governance costs (see note 8)	7,837	-	7,837	7,011	-	-	7,011	
	181,245	3,443	195,130	200,003	564	4,268	204,835	
<b>Analysis by fund</b>								
Unrestricted funds	39,981	-	42,579	47,649	564	2,695	50,908	
Restricted funds	141,264	3,443	152,551	152,354	-	1,573	153,927	
	181,245	3,443	195,130	200,003	564	4,268	204,835	

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 7 Description of charitable activities

##### Field Programmes

The funding of various programmes in South Africa, Kenya and Uganda.

##### General sponsorship

Supporting general choir activities.

##### BPS

Supporting Choir Chaperones.

##### GB Appeals & General

Providing office support costs for choir and African operations.

##### Choir & Tour

Supporting the choir programme which includes choir selection and training in Africa, travel costs, medical, educational and living costs for the choir children touring in the UK and Europe.

#### 8 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Rent	5,787	-	5,787	5,320	5,320
Insurance	795	-	795	193	193
Light and Heat	799	-	799	1,843	1,843
Repairs	836	-	836	244	244
Postage and stationery	4,908	-	4,908	9,629	9,629
Telephone and IT	6,920	-	6,920	6,852	6,852
Motor Expenses	23	-	23	203	203
Travelling Expenses	660	-	660	214	214
Professional services	-	-	-	390	390
Sundry expenses	645	-	645	756	756
Subscriptions	611	-	611	1,451	1,451
Bank Charges	1,308	-	1,308	1,256	1,256
Audit fees	-	6,600	6,600	-	5,400
Legal and professional	-	1,237	1,237	-	1,611
	<u>23,292</u>	<u>7,837</u>	<u>31,129</u>	<u>28,351</u>	<u>35,362</u>
Analysed between					
Charitable activities	<u>23,292</u>	<u>7,837</u>	<u>31,129</u>	<u>28,351</u>	<u>35,362</u>

Governance costs includes payments to the auditors of £6,600 (2022- £5,400) for audit fees.

#### 9 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration	2	3
Sponsorship	1	1
	<u>3</u>	<u>4</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	90,463	94,356
Social security costs	4,184	4,833
Other pension costs	3,589	3,579
	<u>98,236</u>	<u>102,768</u>

The total employment benefits including employer pension contributions of the key management personnel were £52,401 (2022 - £52,191).

There were no employees whose annual remuneration was £60,000 or more.

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Transfers

Transfers made from unrestricted fund to the restricted funds were to cover resources expended in excess of funds received in relation to some projects.

**MUSIC FOR LIFE ACADEMY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

**13 Tangible fixed assets**

	Computer equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2022	4,549	15,866	20,415
At 31 March 2023	4,549	15,866	20,415
<b>Depreciation and impairment</b>			
At 1 April 2022	4,001	13,805	17,806
Depreciation charged in the year	270	308	578
At 31 March 2023	4,271	14,113	18,384
<b>Carrying amount</b>			
At 31 March 2023	278	1,753	2,031
At 31 March 2022	548	2,061	2,609

**14 Fixed asset investments**

		2023 £	2022 £
<b>Cost or valuation</b>			
At 1 April 2022 & 31 March 2023			1
<b>Carrying amount</b>			
At 31 March 2023			1
At 31 March 2022			1
Other investments comprise:	<b>Notes</b>		
Investments in subsidiaries	19	1	1

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 15 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Amounts owed by subsidiary undertakings	3,456	3,600
Other debtors	20,371	43,642
Prepayments and accrued income	1,532	947
	<u>25,359</u>	<u>48,189</u>

### 16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	4,758	2,219
Trade creditors	10,565	7,760
Other creditors	25,620	20,476
Accruals and deferred income	9,371	8,848
	<u>50,314</u>	<u>39,303</u>

**MUSIC FOR LIFE ACADEMY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**17 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021		Movement in funds			Movement in funds			Balance at 31 March 2023	
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	£
Field Programmes	32	97,371	(152,354)	54,951	-	74,062	(141,264)	67,202	-	-
BPS	-	-	-	-	-	2,980	(3,443)	463	-	-
GB Appeals and General	336	565	(1,573)	672	-	9,969	(7,844)	(2,125)	-	-
	368	97,936	(153,927)	55,623	-	87,011	(152,551)	65,540	-	-

The above projects represent donations received from individuals who have specified that the funds be used for a specific project. Note 6 details description of the various charitable activities undertaken.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 18 Related party transactions

#### Subsidiary

During the year the charity recognised donations of £nil (2022 - £5,472) from its subsidiary, Music for Life Records Limited. At the balance sheet date an amount of £2,902 (2022 - £3,600) was due from Music for Life Records Limited.

#### Other charities under common control

The following charities are related to Music for Life Academy by virtue of common control. Transactions during the year and balances due to or from them are as follows:

#### Friends in the West International (FITWI)

As at the balance sheet date an amount of £nil (2022 - £19,339) was due from FITWI.

On 31 March 2023, Friends in the West International gifted the charity its net assets totalling £376,900.

### 19 Subsidiaries

Details of the charity's subsidiaries at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Music for Life Records Limited	England	Retail of African Children's Choir merchandise	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Music for Life Records Limited	-	(946)

**MUSIC FOR LIFE ACADEMY**

England & Wales - Charity number 1090556

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# Accounts

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**Charity registration number 1090556**

**Company registration number 04202335 (England and Wales)**

**MUSIC FOR LIFE ACADEMY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

# MUSIC FOR LIFE ACADEMY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	Mr R Barnett Ms S Nelson Mr R Hunter
<b>Secretary</b>	Miss O Meekin
<b>Charity number</b>	1090556
<b>Company number</b>	04202335
<b>Principal address</b>	Blaris Industrial Estate Unit 2 24 Altona Road Lisburn Antrim BT27 5QB
<b>Registered office</b>	59-60 Russell Square London England WC1B 4HP
<b>Auditor</b>	GMcG LISBURN Century House 40 Crescent Business Park Lisburn BT28 2GN
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS
<b>Solicitors</b>	Bishop & Sewell LLP Solicitors 59-60 Russell Square London WC1B 4HB

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# MUSIC FOR LIFE ACADEMY

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Statement of financial position	12
Notes to the financial statements	13 - 25

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# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

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The directors present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

#### Objectives and activities

The charity's objects are:

- a) to provide, arrange and pay for the education and training of persons with an emphasis towards musical composition performance and dance as an expression of life and culture;
- b) to develop, fund, administer, facilitate, promote, operate and carry on activities and facilities which will provide relief and/or education to persons in needy circumstances; and
- c) to pursue in any part of the world other charitable purposes benefiting peoples or communities as the trustees of the charity may determine.

We will do this by:

- a) Providing for their long term well being and educational needs to become leading contributors to the 'New Africa';
- b) Instilling ethical and moral principles through teaching and leading example; and
- c) Serving as an advocate of the beauty and dignity of the African child around the world.

We have supported our objectives by:

- a) Supporting our Field programmes in South Africa, Kenya, Rwanda and Uganda through Direct Grants and field expenses paid directly by the UK Office. The various African Offices provide monthly budgets and this is funded by our restricted sponsorship and appeal revenue and any surplus from our concert revenue from the African Children's Choir tours.
- b) Supporting our Choir programme which meet the costs of Choir selection and training in Africa, travel costs, medical, educational and living costs for the Choir children touring in the UK and Europe.
- c) Supporting Choir Chaperones through their BPS (Building Personal Support) Funds.
- d) Providing Office Support Costs of our Choir and African Operations.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and performance

In 2021-2022, Music for Life Academy continued to provide educational programmes for many hundreds of children in Africa. Thousands of children receive assistance through sponsorship programmes in Kenya, Uganda and South Africa.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Choir/other activities

- Given continuing Covid restrictions, we were unable to host an African Children's Choir Tour during the year.
- Focused on improving education of mission and fundraising via ACC Website completed July 2021
- Fundraising efforts included: 'More than Music' Campaign utilising Social Media, Kittball (German Musical Producer) continued their fundraising efforts utilising ACC's "It Began in Africa" album and three targeted postal mailing appeals.
- Choir Training Academy at our African Children's Choir Primary School in Uganda suspended from March 2020.

# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Field Activities:

#### Kenya

- From the start of 2021 students were able to attend School and College in person and Kindergartens and MFL Centres resumed.
- Started scholarship programme enabling six graduates from Primary Sponsorship programme to attend Secondary School.
- Moved offices to reduce running costs.

#### Uganda

- 2021 was another challenging year due to Covid but able to support students at home through phone calls and mentors, workbooks provided, food parcels etc. The primary teachers visited students in local centres to support them. We were able to ensure all students at Empower International Academy had access to mobile phones/tablets and began to deliver lessons via Google classroom. Schools fully reopened in January 2022.
- At the African Children's Choir Primary School completed toilet block at top end of classrooms, providing staff bathrooms and additional toilet facilities for boys and girls. Also, worked with community to improve the road.
- Outreach Programmes in local schools able to resume in January 2022. Our university students currently working in five local schools in impoverished communities.

#### South Africa

- Seven students in final year of Secondary School, as well as twenty-five College/University students involved in distance learning until late 2021, when they resumed in person learning.
- In regular contact with all students providing additional food assistance, transport, school fees and uniforms.
- In the Spring of 2022 assisted with seven graduations from three universities, with students having studied: Public Management, Legal studies, HR, Office & Technical Management, Teaching and Development Studies.

### Financial review

The charity's trading subsidiary, Music for Life Records Limited reported a turnover of £7,213 (2021 - £4,334).

The results for the year are set out on 11 to 25. The charity returned net outgoing resources of £7,185 (2021 - net incoming resources of £14,590) of which there were net outgoing unrestricted resources of £6,817 (2021 - net incoming resources of £29,931) and net outgoing restricted resources of £368 (2021 - net outgoing restricted resources of £15,341).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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The charity has the following plans for future periods:

- A Fashion Show Fundraiser is scheduled for next year.
- Charity place runner, Arturo Chayet, is due to complete London Marathon. October 2022
- Take care of students in our programmes.
- Planning to finalise sale of property at Three Rivers. Approximately two-thirds of sale amount has been paid, pressing for final third to complete sale.
- Discussions to take place for longer term plan for UK mission focus and strategies. To review make up of Board of Directors and personnel needed for mission.
- Construction of Phase Two (a second set of dorms and remainder of classroom block) to begin at Empower International Academy.
- Continuing to pursue affiliation with Cambridge and ACSI for EIA.
- Plan to extend Mentorship Programme in next year.

#### **Structure, governance and management**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

Mr R Barnett  
Ms S Nelson  
Mr R Hunter

The directors are appointed at the annual general meeting of the company's members and retire by rotation. The directors may at any time co-opt any person as an additional director until the next annual general meeting.

Day-to-day management decisions are made by the International Executive Team. Being an organisation with a presence in the UK, Canada, USA, Uganda, Kenya, Sudan and South Africa, the team is made up of a leadership team overseeing the Choir, African and Administrative operations. This team of people meets weekly by conference call or Skype and also face-to-face annually or biannually for more in-depth planning and strategy. This same group prepares policies and procedures that are used throughout the organisation and present them to the Board for approval before implementation. The trustees are responsible for approving general budgets, approving policies and procedures, major purchases and major new directions in the organisation.

Related parties of the charity include its trustees and a number of other companies under common control with Music for Life Academy: Music for Life Institute, Music for Life Records Limited and Friends in the West International.

# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### Statement of director's responsibilities

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

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the directors 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

### Auditor

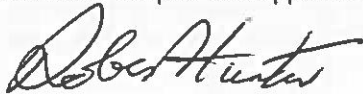
In accordance with the company's articles, a resolution proposing that GMcG LISBURN be reappointed as auditor of the company will be put at a General Meeting.

### Disclosure of information to auditor

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The director's report was approved by the Board of Directors.



Mr R Hunter  
Director

Dated: 12 December 2022

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

---

##### **Opinion**

We have audited the financial statements of Music for Life Academy (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the statement of financial position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

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#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the director's report, prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the director's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the director's report and from the requirement to prepare a strategic report.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

---

##### **Responsibilities of directors**

As explained more fully in the statement of director's responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

##### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY**

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##### **Audit response to risks identified**

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF MUSIC FOR LIFE ACADEMY

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#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Stephen Houston FCA (Senior Statutory Auditor)  
for and on behalf of GMcG LISBURN

Chartered Accountants  
Statutory Auditor

12/12/22  
.....

Century House  
40 Crescent Business Park  
Lisburn  
BT28 2GN

# MUSIC FOR LIFE ACADEMY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>						
Charitable activities	3	94,090	97,936	192,026	111,858	211,424
Investments	4	5,624	-	5,624	2,347	2,347
<b>Total income</b>		<b>99,714</b>	<b>97,936</b>	<b>197,650</b>	<b>114,205</b>	<b>213,771</b>
<b>Expenditure on:</b>						
Charitable activities	5	50,908	153,927	204,835	58,774	199,181
<b>Net incoming/(outgoing) resources before transfers</b>		<b>48,806</b>	<b>(55,991)</b>	<b>(7,185)</b>	<b>55,431</b>	<b>(40,841)</b>
Gross transfers between funds	11	(55,623)	55,623	-	(25,500)	25,500
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(6,817)</b>	<b>(368)</b>	<b>(7,185)</b>	<b>29,931</b>	<b>(15,341)</b>
Fund balances at 1 April 2021		203,887	368	204,255	15,709	189,665
<b>Fund balances at 31 March 2022</b>		<b>197,070</b>	<b>-</b>	<b>197,070</b>	<b>368</b>	<b>204,255</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# MUSIC FOR LIFE ACADEMY

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		2,609		2,430
Investments	13		1		1
			<u>2,610</u>		<u>2,431</u>
<b>Current assets</b>					
Debtors	14	48,189		58,095	
Cash at bank and in hand		185,574		226,653	
		<u>233,763</u>		<u>284,748</u>	
<b>Creditors: amounts falling due within one year</b>	15	(39,303)		(37,091)	
<b>Net current assets</b>			<u>194,460</u>		<u>247,657</u>
<b>Total assets less current liabilities</b>			<u>197,070</u>		<u>250,088</u>
<b>Creditors: amounts falling due after more than one year</b>	16		-		(45,833)
<b>Net assets</b>			<u><u>197,070</u></u>		<u><u>204,255</u></u>
<b>Income funds</b>					
Restricted funds	18		-		368
Unrestricted funds			197,070		203,887
			<u>197,070</u>		<u>204,255</u>

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 Directors and authorised for issue on 12/12/2022 are signed on its behalf by:



Mr R Hunter  
Trustee

Company Registration No. 04202335

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies

##### Charity information

Music for Life Academy is a private company limited by guarantee incorporated in England and Wales. The registered office is 59-60 Russell Square, London, WC1B 4HP, England. The business address is Blaris Industrial Estate, Unit 2, 24 Altona Road, Lisburn, Co Antrim, BT27 5QB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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.

These financial statement contain information about the individual charitable company, Music for Life Academy only. Music for Life Academy and its subsidiary company, Music for Life Records Limited, comprise a small group and as such Music for Life Academy is exempt from preparing consolidated accounts under Company legislation. The directors have taken advantage of the provisions with SORP FRS 102 and UK Generally Accepted Accounting Practice not to prepare consolidated accounts on the basis that the only subsidiary undertaking of the charitable company is not considered to be material for the purpose of the financial statements giving a true and fair view.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors 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 financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support and governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and any other fees linked to the strategic management of the charity. Support and governance costs have been allocated to charitable activities based on a percentage of restricted income.

##### 1.6 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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	33% straight line
Fixtures and fittings	15% reducing balance

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 the statement of financial activities.

##### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

##### 1.8 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.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity 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.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies (Continued)

##### ***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.

##### ***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 charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors 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.

#### Key sources of estimation uncertainty

##### Fixed Assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of assets and estimates of residual values. The directors regularly review these assets lives and change them as necessary to reflect the current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

##### Restricted and unrestricted funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on donations received.

**MUSIC FOR LIFE ACADEMY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

3 Charitable activities	Field GB Appeals Programmes 2022		Total 2022		Field Programmes 2021		BPS GB Appeals & General 2021		Total 2021	
	£	£	£	£	£	£	£	£	£	£
Donations within charitable activities	181,536	565	182,101		189,511		1,038		190,849	
CJRS grant income	9,925	-	9,925		14,982		78		20,575	
	<u>191,461</u>	<u>565</u>	<u>192,026</u>		<u>204,493</u>		<u>1,116</u>		<u>211,424</u>	
Analysis by fund										
Unrestricted funds	94,090	-	94,090		107,480		1,086		111,858	
Restricted funds	97,371	565	97,936		97,013		30		99,566	
	<u>191,461</u>	<u>565</u>	<u>192,026</u>		<u>204,493</u>		<u>1,116</u>		<u>211,424</u>	

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Gift Aid - Music for Life Records Limited	5,472	2,154
Interest receivable	152	193
	<u>5,624</u>	<u>2,347</u>
	<u><u>5,624</u></u>	<u><u>2,347</u></u>

**MUSIC FOR LIFE ACADEMY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

5 Charitable activities	Field	BPS GB Appeals &		Total	Field	BPS GB Appeals		Total
	Programmes	2022	General	2022	Programmes	2021	& General	2021
	£	£	£	£	£	£	£	£
Staff costs	102,768	-	-	102,768	102,267	192	7,254	109,713
Depreciation and impairment	635	4	-	639	425	4	-	429
Direct Costs	64,493	-	1,573	66,066	54,306	-	303	54,609
	<u>167,896</u>	<u>4</u>	<u>1,573</u>	<u>169,473</u>	<u>156,998</u>	<u>196</u>	<u>7,557</u>	<u>164,751</u>
Share of support costs (see note 7)	25,096	560	2,695	28,351	23,400	236	4,552	28,188
Share of governance costs (see note 7)	7,011	-	-	7,011	6,180	62	-	6,242
	<u>200,003</u>	<u>564</u>	<u>4,268</u>	<u>204,835</u>	<u>186,578</u>	<u>494</u>	<u>12,109</u>	<u>199,181</u>
<b>Analysis by fund</b>								
Unrestricted funds	47,649	564	2,695	50,908	48,919	494	9,361	58,774
Restricted funds	152,354	-	1,573	153,927	137,659	-	2,748	140,407
	<u>200,003</u>	<u>564</u>	<u>4,268</u>	<u>204,835</u>	<u>186,578</u>	<u>494</u>	<u>12,109</u>	<u>199,181</u>

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 6 Description of charitable activities

#### Field Programmes

The funding of various programmes in South Africa, Kenya and Uganda.

#### General sponsorship

Supporting general choir activities.

#### BPS

Supporting Choir Chaperones.

#### GB Appeals & General

Providing office support costs for choir and African operations.

#### Choir & Tour

Supporting the choir programme which includes choir selection and training in Africa, travel costs, medical, educational and living costs for the choir children touring in the UK and Europe.

### 7 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Rent	5,320	-	5,320	5,040	5,040
Insurance	193	-	193	776	776
Light and Heat	1,843	-	1,843	1,112	1,112
Repairs	244	-	244	813	813
Postage and stationery	9,629	-	9,629	11,409	11,409
Telephone and IT	6,852	-	6,852	4,695	4,695
Motor Expenses	203	-	203	370	370
Travelling Expenses	214	-	214	51	51
Professional services	390	-	390	-	-
Sundry expenses	756	-	756	1,622	1,622
Subscriptions	1,451	-	1,451	955	955
Bank Charges	1,256	-	1,256	1,345	1,345
Audit fees	-	5,400	5,400	-	5,400
Legal and professional	-	1,611	1,611	-	842
	<u>28,351</u>	<u>7,011</u>	<u>35,362</u>	<u>28,188</u>	<u>34,430</u>
Analysed between					
Charitable activities	<u>28,351</u>	<u>7,011</u>	<u>35,362</u>	<u>28,188</u>	<u>34,430</u>

Governance costs includes payments to the auditors of £5,400 (2021- £5,400) for audit fees.

### 8 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration	3	3
Sponsorship	1	1
	<u>4</u>	<u>4</u>

#### Employment costs

	2022 £	2021 £
Wages and salaries	94,356	101,410
Social security costs	4,833	4,731
Other pension costs	3,579	3,572
	<u>102,768</u>	<u>109,713</u>

The total employment benefits including employer pension contributions of the key management personnel were £52,191 (2021 - £49,881).

There were no employees whose annual remuneration was £60,000 or more.

### 10 Taxation

As a charity the company is not liable to corporation tax.

### 11 Transfers

Transfers made from unrestricted fund to the restricted funds were to cover resources expended in excess of funds received in relation to some projects.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 12 Tangible fixed assets

	Computer equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2021	3,731	15,866	19,597
Additions	818	-	818
At 31 March 2022	4,549	15,866	20,415
<b>Depreciation and impairment</b>			
At 1 April 2021	3,731	13,435	17,166
Depreciation charged in the year	270	369	639
At 31 March 2022	4,001	13,804	17,805
<b>Carrying amount</b>			
At 31 March 2022	548	2,062	2,610
At 31 March 2021	-	2,430	2,430

#### 13 Fixed asset investments

		Other investments
<b>Cost or valuation</b>		
At 1 April 2021 & 31 March 2022		1
<b>Carrying amount</b>		
At 31 March 2022		1
At 31 March 2021		1
<b>Other investments comprise:</b>	<b>Notes</b>	<b>2022 £</b>
Investments in subsidiaries	21	1
		<b>2021 £</b>
		1

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

14 Debtors		2022	2021
		£	£
Amounts falling due within one year:			
Amounts owed by subsidiary undertakings		3,600	5,914
Other debtors		43,642	51,481
Prepayments and accrued income		947	700
		<u>48,189</u>	<u>58,095</u>
		<u><u>48,189</u></u>	<u><u>58,095</u></u>
15 Creditors: amounts falling due within one year		2022	2021
	Notes	£	£
Bank loans	17	-	4,167
Other taxation and social security		2,219	2,377
Trade creditors		7,760	9,131
Other creditors		20,476	12,898
Accruals and deferred income		8,848	8,518
		<u>39,303</u>	<u>37,091</u>
		<u><u>39,303</u></u>	<u><u>37,091</u></u>
16 Creditors: amounts falling due after more than one year		2022	2021
	Notes	£	£
Bank loans	17	-	45,833
		<u>-</u>	<u>45,833</u>
		<u><u>-</u></u>	<u><u>45,833</u></u>
17 Loans and overdrafts		2022	2021
		£	£
Bank loans		-	50,000
		<u>-</u>	<u>50,000</u>
		<u><u>-</u></u>	<u><u>50,000</u></u>
Payable within one year		-	4,167
Payable after one year		-	45,833
		<u>-</u>	<u>45,833</u>
		<u><u>-</u></u>	<u><u>45,833</u></u>

**MUSIC FOR LIFE ACADEMY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**18 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020		Movement in funds			Movement in funds			Balance at 31 March 2022		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	£	£
Field Programmes	8,236		97,013	(137,659)	32,442	32	97,371	(152,354)	54,951	-	-
BPS	6,912		30	-	(6,942)	-	-	-	-	-	-
GB Appeals and General	561		2,523	(2,748)	-	336	565	(1,573)	672	-	-
	15,709		99,566	(140,407)	25,500	368	97,936	(153,927)	55,623	-	-

The above projects represent donations received from individuals who have specified that the funds be used for a specific project. Note 6 details description of the various charitable activities undertaken.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 19 Analysis of net assets between funds

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	2,609	-	2,609	2,430	-	2,430
Investments	1	-	1	1	-	1
Current assets/(liabilities)	194,460	-	194,460	247,289	368	247,657
Long term liabilities	-	-	-	(45,833)	-	(45,833)
	<u>197,070</u>	<u>-</u>	<u>197,070</u>	<u>203,887</u>	<u>368</u>	<u>204,255</u>

#### 20 Related party transactions

##### Subsidiary

During the year the charity recognised donations of £5,472 (2021 - £2,154) from its subsidiary, Music for Life Records Limited. At the balance sheet date an amount of £3,600 (2021 - £5,914) was due from Music for Life Records Limited.

##### Other charities under common control

The following charities are related to Music for Life Academy by virtue of common control. Transactions during the year and balances due to or from them are as follows:

##### Friends in the West International (FITWI)

As at the balance sheet date an amount of £19,339 (2021 - £24,757) was due from FITWI.

#### 21 Subsidiaries

Details of the charity's subsidiaries at 31 March 2022 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Music for Life Records Limited	England	Retail of African Children's Choir merchandise	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Music for Life Records Limited	-	-

**MUSIC FOR LIFE ACADEMY**

England & Wales - Charity number 1090556

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# Accounts

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**Charity Registration No. 1090556**

**Company Registration No. 04202335 (England and Wales)**

**MUSIC FOR LIFE ACADEMY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# MUSIC FOR LIFE ACADEMY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Directors</b>	Mr R Barnett Ms S Nelson Mr R Hunter
<b>Secretary</b>	Miss O Meekin
<b>Charity number</b>	1090556
<b>Company number</b>	04202335
<b>Principal address</b>	Blaris Industrial Estate Unit 2 24 Altona Road Lisburn Antrim BT27 5QB
<b>Registered office</b>	59-60 Russell Square London England WC1B 4HP
<b>Auditor</b>	GMcG LISBURN Century House 40 Crescent Business Park Lisburn Co Down BT28 2GN
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS
<b>Solicitors</b>	Bishop & Sewell LLP Solicitors 59-60 Russell Square London WC1B 4HB

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# MUSIC FOR LIFE ACADEMY

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# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT

### FOR THE YEAR ENDED 31 MARCH 2021

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The directors present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The charity's objects are:

- a) to provide, arrange and pay for the education and training of persons with an emphasis towards musical composition performance and dance as an expression of life and culture;
- b) to develop, fund, administer, facilitate, promote, operate and carry on activities and facilities which will provide relief and/or education to persons in needy circumstances; and
- c) to pursue in any part of the world other charitable purposes benefiting peoples or communities as the trustees of the charity may determine.

We will do this by:

- a) Providing for their long term well being and educational needs to become leading contributors to the 'New Africa';
- b) Instilling ethical and moral principles through teaching and leading example; and
- c) Serving as an advocate of the beauty and dignity of the African child around the world.

We have supported our objectives by:

- a) Supporting our Field programmes in South Africa, Kenya, Rwanda and Uganda through Direct Grants and field expenses paid directly by the UK Office. The various African Offices provide monthly budgets and this is funded by our restricted sponsorship and appeal revenue and any surplus from our concert revenue from the African Children's Choir tours.
- b) Supporting our Choir programme which meet the costs of Choir selection and training in Africa, travel costs, medical, educational and living costs for the Choir children touring in the UK and Europe.
- c) Supporting Choir Chaperones through their BPS (Building Personal Support) Funds.
- d) Providing Office Support Costs of our Choir and African Operations.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

In 2020-2021, Music for Life Academy continued to provide educational programmes for many hundreds of children in Africa. Thousands of children receive assistance through sponsorship programmes in Kenya, Rwanda, Uganda and South Africa.

The directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### Choir/other activities

- Covid-19 affected all areas of our work.
- IET/ Board in-person meetings cancelled immediately with the touring choir concerts postponed/ cancelled.
- Borders closed quickly in Uganda, Kenya, South Africa, Canada and USA followed by UK.
- Registered for furlough scheme and placed booking and detail staff on the scheme. Remaining staff placed on flexible furlough.
- Email messages sent to our supporters (not for funds) but as a show of unity during this global pandemic.
- Launched Give19 campaign. Major donors were individually approached for funding.
- May 2020 we appealed by email for funding with a significant donation from a major donor in the USA, this was followed up by a post appeal in September followed by our regular end-of-year campaign.
- UK tour planned for Winter 2020 cancelled.
- UBUNTU tour to Australia Spring 2021 cancelled.
- December 2020 began the interview process with EPIC. EPIC wrote one of our appeal letters, which was highly successful. January 2021 - hired EPIC to help with branding, social media, website development, communication with donors, marketing, and fundraising.
- February 2021 - Launched more consistent email communication with donors, starting bi-weekly and moving to weekly. Some update emails and some financial appeals. Improved look and engagement on social media. Posting every day with inspirational, foundational, and programme posts. Highlighting African leadership.
- Spring of 2021- Website development begins behind the scenes for a July 2021 launch of a new website and branding.
- Choir 51 stayed at the Raleigh base for six months before returning home. Discipleship programme with children developed and launched. All the children were baptised and commissioned as witnesses in their communities. Most of the living expenses at the base were donated including food and supplies.
- They did three local Drive-In Concerts. Recorded our full concert, mini-concert, and school workshops. These recordings are now being used to sell on our website to churches and individuals.
- Performed virtually on UNITE with Tim Shriver .
- Performed virtually at SING conference hosted by Keith and Kristen Getty.
- First-ever virtual gala (UNGALA) combining NYC and Austin attendees and anyone else who could join virtually.

# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### Field Activities:

#### East Africa

Staff called the students at home regularly to check on their wellbeing and encourage them. Funds were sent via mobiles to enable the students and their families to buy food. Mentors also were encouraged to continue reaching out to their mentees via WhatsApp and phone calls. As the months went by in-country travel eased and staff visited the students with more provisions and school materials.

Teachers at Empower International Academy were able to use Whats App to provide children with some school work.

African Children's Choir Primary School teachers were able to visit students in their homes once lockdown restrictions lifted and give some one on one support.

Schools in Kenya and Uganda were able to open for certain grades, namely examination classes towards the end of 2020.

#### South Africa

Staff called individual students in their homes to check on their wellbeing. WhatsApp group chat began to encourage the students and be a support for them particularly during the initial lockdown. Funds were sent to students via mobile money to purchase food for families as travel restrictions were in place. Slowly schools reopened with in-person learning taking place in secondary schools and better systems for on-line learning at the universities.

Two students completed their university courses during the year.

### Financial review

The charity's trading subsidiary, Music for Life Records Limited reported a turnover of £4,333 (2020 - £6,499).

The results for the year are set out on 12 to 26. The charity returned net incoming resources of £14,590 (2020 - net outgoing resources of £30,589) of which there were net incoming unrestricted resources of £29,931 (2020 - net outgoing resources of £28,336) and net outgoing restricted resources of £15,341 (2020 - net outgoing restricted resources of £2,253).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The directors has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity has the following plans for future periods:

- Continued development of Empower International Academy. Official Dedication of EIA on calendar for July 2020 postponed - date to be announced.
- ACC tour in UK postponed from October 2020 to 2021/22
- Continue to meet needs of the children and students within the guidelines permitted by the governments of Uganda, Kenya and South Africa.
- To provide counselling, mentorship, food parcels and some hygiene and educational materials
- Monitoring of situation to determine when schools/programmes might resume.

# MUSIC FOR LIFE ACADEMY

## DIRECTOR'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### **Structure, governance and management**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

The directors who served during the year and up to the date of signature of the financial statements were:

Mr R Barnett  
Ms S Nelson  
Mr R Hunter

The directors are appointed at the annual general meeting of the company's members and retire by rotation. The directors may at any time co-opt any person as an additional director until the next annual general meeting.

Day-to-day management decisions are made by the International Executive Team. Being an organisation with a presence in the UK, Canada, USA, Uganda, Kenya, Sudan and South Africa, the team is made up of a leadership team overseeing the Choir, African and Administrative operations. This team of people meets weekly by conference call or Skype and also face-to-face annually or biannually for more in-depth planning and strategy. This same group prepares policies and procedures that are used throughout the organisation and present them to the Board for approval before implementation. The trustees are responsible for approving general budgets, approving policies and procedures, major purchases and major new directions in the organisation.

Related parties of the charity include its trustees and a number of other companies under common control with Music for Life Academy: Music for Life Institute, Music for Life Records Limited and Friends in the West International.

### **Statement of director's responsibilities**

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

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

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

### **Auditor**

The auditor, GMcG LISBURN, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

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# **MUSIC FOR LIFE ACADEMY**

## **DIRECTOR'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

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### **Disclosure of information to auditor**

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the provision applicable to companies entitled to the small companies exemption.

The director's report was approved by the Board of Directors.

**Mr R Hunter**  
Director

Dated: 6 December 2021

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT

#### TO THE DIRECTORS OF MUSIC FOR LIFE ACADEMY

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##### **Opinion**

We have audited the financial statements of Music for Life Academy (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE DIRECTORS OF MUSIC FOR LIFE ACADEMY**

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#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the director's report, prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the director's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the director's report and from the requirement to prepare a strategic report.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE DIRECTORS OF MUSIC FOR LIFE ACADEMY**

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#### **Responsibilities of directors**

As explained more fully in the statement of director's responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE DIRECTORS OF MUSIC FOR LIFE ACADEMY

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

## MUSIC FOR LIFE ACADEMY

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE DIRECTORS OF MUSIC FOR LIFE ACADEMY

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#### **Audit response to risks identified**

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

## **MUSIC FOR LIFE ACADEMY**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE DIRECTORS OF MUSIC FOR LIFE ACADEMY**

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#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mr Stephen Houston FCA (Senior Statutory Auditor)  
for and on behalf of GMcG LISBURN**

6 December 2021

**Chartered Accountants  
Statutory Auditor**

Century House  
40 Crescent Business Park  
Lisburn  
Co Down  
BT28 2GN

# MUSIC FOR LIFE ACADEMY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>							
Charitable activities	3	111,858	99,566	211,424	96,442	99,365	195,807
Investments	4	2,347	-	2,347	3,926	-	3,926
<b>Total income</b>		<b>114,205</b>	<b>99,566</b>	<b>213,771</b>	<b>100,368</b>	<b>99,365</b>	<b>199,733</b>
<b>Expenditure on:</b>							
Charitable activities	5	58,774	140,407	199,181	55,063	175,259	230,322
<b>Net incoming/ (outgoing) resources before transfers</b>		<b>55,431</b>	<b>(40,841)</b>	<b>14,590</b>	<b>45,305</b>	<b>(75,894)</b>	<b>(30,589)</b>
Gross transfers between funds	11	(25,500)	25,500	-	(73,641)	73,641	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>29,931</b>	<b>(15,341)</b>	<b>14,590</b>	<b>(28,336)</b>	<b>(2,253)</b>	<b>(30,589)</b>
Fund balances at 1 April 2020		173,956	15,709	189,665	202,292	17,962	220,254
<b>Fund balances at 31 March 2021</b>		<b>203,887</b>	<b>368</b>	<b>204,255</b>	<b>173,956</b>	<b>15,709</b>	<b>189,665</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# MUSIC FOR LIFE ACADEMY

## BALANCE SHEET

AS AT 31 MARCH 2021

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	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		2,430		2,859
Investments	13		1		1
			<u>2,431</u>		<u>2,860</u>
<b>Current assets</b>					
Debtors	14	58,095		37,193	
Cash at bank and in hand		226,653		176,804	
		<u>284,748</u>		<u>213,997</u>	
<b>Creditors: amounts falling due within one year</b>	15	(37,091)		(27,192)	
Net current assets			<u>247,657</u>		<u>186,805</u>
<b>Total assets less current liabilities</b>			<u>250,088</u>		<u>189,665</u>
<b>Creditors: amounts falling due after more than one year</b>	16		(45,833)		-
<b>Net assets</b>			<u><u>204,255</u></u>		<u><u>189,665</u></u>
<b>Income funds</b>					
Restricted funds	18		368		15,709
Unrestricted funds			203,887		173,956
			<u>204,255</u>		<u>189,665</u>

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 Directors and authorised for issue on 6 December 2021 are signed on its behalf by:

Mr R Hunter  
Trustee

Company Registration No. 04202335

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

##### Charity information

Music for Life Academy is a private company limited by guarantee incorporated in England and Wales. The registered office is 59-60 Russell Square, London, WC1B 4HP, England. The business address is Blaris Industrial Estate, Unit 2, 24 Altona Road, Lisburn, Co Antrim, BT27 5QB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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.

These financial statement contain information about the individual charitable company, Music for Life Academy only. Music for Life Academy and its subsidiary company, Music for Life Records Limited, comprise a small group and as such Music for Life Academy is exempt from preparing consolidated accounts under Company legislation. The directors have taken advantage of the provisions with SORP FRS 102 and UK Generally Accepted Accounting Practice not to prepare consolidated accounts on the basis that the only subsidiary undertaking of the charitable company is not considered to be material for the purpose of the financial statements giving a true and fair view.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors 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 financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies (Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past transaction or events.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support and governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and any other fees linked to the strategic management of the charity. Support and governance costs have been allocated to charitable activities based on a percentage of restricted income.

#### 1.6 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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	33% straight line
Fixtures and fittings	15% reducing balance

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.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 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.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity 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.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies (Continued)

##### ***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.

##### ***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 charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure for the period).

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the directors 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.

#### **Key sources of estimation uncertainty**

##### **Fixed Assets**

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of assets and estimates of residual values. The trustees regularly review these assets lives and change them as necessary to reflect the current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

##### **Restricted and unrestricted funds**

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The trustees consider it appropriate to allocate these funds based on donations received.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 3 Charitable activities

	Field Programmes 2021 £	BPS 2021 £	GB Appeals & General 2021 £	Total 2021 £	Field Programmes 2020 £	BPS 2020 £	GB Appeals & General 2020 £	Total 2020 £
Donations within charitable activities	189,511	1,038	300	190,849	191,003	3,944	300	195,247
CJRS grant income	14,982	78	5,515	20,575	-	-	560	560
	<u>204,493</u>	<u>1,116</u>	<u>5,815</u>	<u>211,424</u>	<u>191,003</u>	<u>3,944</u>	<u>860</u>	<u>195,807</u>
Analysis by fund								
Unrestricted funds	107,480	1,086	3,292	111,858	94,623	959	860	96,442
Restricted funds	97,013	30	2,523	99,566	96,380	2,985	-	99,365
	<u>204,493</u>	<u>1,116</u>	<u>5,815</u>	<u>211,424</u>	<u>191,003</u>	<u>3,944</u>	<u>860</u>	<u>195,807</u>

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 4 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	£
Gift Aid - Music for Life Records Limited	2,154	3,577
Interest receivable	193	349
	<u>2,347</u>	<u>3,926</u>
	<u><u>2,347</u></u>	<u><u>3,926</u></u>

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 5 Charitable activities

	Field Programmes 2021 £	BPS GB Appeals & General 2021 £		Total 2021 £	Field Programmes 2020 £	BPS GB Appeals & General 2020 £		Total 2020 £
Staff costs	102,267	192	7,254	109,713	102,631	171	-	102,802
Depreciation and impairment	425	4	-	429	524	5	-	529
Direct Costs	54,306	-	303	54,609	83,810	5,243	321	89,374
	<u>156,998</u>	<u>196</u>	<u>7,557</u>	<u>164,751</u>	<u>186,965</u>	<u>5,419</u>	<u>321</u>	<u>192,705</u>
Share of support costs (see note 7)	23,400	236	4,552	28,188	31,093	314	-	31,407
Share of governance costs (see note 7)	6,180	62	-	6,242	6,148	62	-	6,210
	<u>186,578</u>	<u>494</u>	<u>12,109</u>	<u>199,181</u>	<u>224,206</u>	<u>5,795</u>	<u>321</u>	<u>230,322</u>
<b>Analysis by fund</b>								
Unrestricted funds	48,919	494	9,361	58,774	54,511	552	-	55,063
Restricted funds	137,659	-	2,748	140,407	169,695	5,243	321	175,259
	<u>186,578</u>	<u>494</u>	<u>12,109</u>	<u>199,181</u>	<u>224,206</u>	<u>5,795</u>	<u>321</u>	<u>230,322</u>

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 6 Description of charitable activities

##### Field Programmes

The funding of various programmes in South Africa, Kenya and Uganda.

##### General sponsorship

Supporting general choir activities.

##### BPS

Supporting Choir Chaperones.

##### GB Appeals & General

Providing office support costs for choir and African operations.

##### Choir & Tour

Supporting the choir programme which includes choir selection and training in Africa, travel costs, medical, educational and living costs for the choir children touring in the UK and Europe.

#### 7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Rent	5,040	-	5,040	5,040	-	5,040
Insurance	776	-	776	1,360	-	1,360
Light and Heat	1,112	-	1,112	1,448	-	1,448
Repairs	813	-	813	340	-	340
Postage and stationery	11,409	-	11,409	9,994	-	9,994
Telephone and IT	4,695	-	4,695	5,106	-	5,106
Motor Expenses	370	-	370	714	-	714
Travelling Expenses	51	-	51	2,404	-	2,404
Professional services	-	-	-	816	-	816
Sundry expenses	1,622	-	1,622	1,600	-	1,600
Subscriptions	955	-	955	1,394	-	1,394
Bank Charges	1,345	-	1,345	1,191	-	1,191
Audit fees	-	5,400	5,400	-	5,400	5,400
Legal and professional	-	842	842	-	810	810
	<u>28,188</u>	<u>6,242</u>	<u>34,430</u>	<u>31,407</u>	<u>6,210</u>	<u>37,617</u>
Analysed between						
Charitable activities	<u>28,188</u>	<u>6,242</u>	<u>34,430</u>	<u>31,407</u>	<u>6,210</u>	<u>37,617</u>

Governance costs includes payments to the auditors of £5,400 (2020- £5,400) for audit fees.

#### 8 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Administration	3	4
Sponsorship	1	1
	<u>4</u>	<u>5</u>
	<u><u>4</u></u>	<u><u>5</u></u>

#### Employment costs

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	101,410	94,303
Social security costs	4,731	5,021
Other pension costs	3,572	3,478
	<u>109,713</u>	<u>102,802</u>
	<u><u>109,713</u></u>	<u><u>102,802</u></u>

The total employment benefits including employer pension contributions of the key management personnel were £49,881 (2020 - £48,397).

There were no employees whose annual remuneration was £60,000 or more.

### 10 Taxation

As a charity the company is not liable to corporation tax.

### 11 Transfers

Transfers made from unrestricted fund to the restricted funds were to cover resources expended in excess of funds received in relation to some projects.

Transfers made from restricted funds to unrestricted funds are to cover costs incurred in previous years out of unrestricted funds which actually related to restricted funds.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 12 Tangible fixed assets

	Computer equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2020	3,731	15,866	19,597
At 31 March 2021	3,731	15,866	19,597
<b>Depreciation and impairment</b>			
At 1 April 2020	3,731	13,007	16,738
Depreciation charged in the year	-	429	429
At 31 March 2021	3,731	13,436	17,167
<b>Carrying amount</b>			
At 31 March 2021	-	2,430	2,430
At 31 March 2020	-	2,859	2,859

#### 13 Fixed asset investments

	Other investments
<b>Cost or valuation</b>	
At 1 April 2020 & 31 March 2021	1
<b>Carrying amount</b>	
At 31 March 2021	1
At 31 March 2020	1

	Notes	2021 £	2020 £
Other investments comprise:			
Investments in subsidiaries	21	1	1

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 14 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Amounts owed by subsidiary undertakings	5,914	7,631
Other debtors	51,481	28,862
Prepayments and accrued income	700	700
	<u>58,095</u>	<u>37,193</u>

#### 15 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Bank loans	17	4,167	-
Other taxation and social security		2,377	1,932
Trade creditors		9,131	8,384
Other creditors		12,898	8,571
Accruals and deferred income		8,518	8,305
		<u>37,091</u>	<u>27,192</u>

#### 16 Creditors: amounts falling due after more than one year

	Notes	2021	2020
		£	£
Bank loans	17	45,833	-
		<u>45,833</u>	<u>-</u>

#### 17 Loans and overdrafts

	2021	2020
	£	£
Bank loans	50,000	-
	<u>50,000</u>	<u>-</u>
Payable within one year	4,167	-
Payable after one year	45,833	-
	<u>50,000</u>	<u>-</u>

## MUSIC FOR LIFE ACADEMY

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2021

#### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Field Programmes	7,911	96,380	(169,696)	73,641	8,236	97,013	(137,659)	32,442	32
BPS	9,169	2,985	(5,242)	-	6,912	30	-	(6,942)	-
GB Appeals and General	882	-	(321)	-	561	2,523	(2,748)	-	336
	<u>17,962</u>	<u>99,365</u>	<u>(175,259)</u>	<u>73,641</u>	<u>15,709</u>	<u>99,566</u>	<u>(140,407)</u>	<u>25,500</u>	<u>368</u>

The above projects represent donations received from individuals who have specified that the funds be used for a specific project. Note 6 details description of the various charitable activities undertaken.

# MUSIC FOR LIFE ACADEMY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 19 Analysis of net assets between funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	2,430	-	2,430	2,859	-	2,859
Investments	1	-	1	1	-	1
Current assets/ (liabilities)	247,289	368	247,657	171,096	15,709	186,805
Long term liabilities	(45,833)	-	(45,833)	-	-	-
	<u>203,887</u>	<u>368</u>	<u>204,255</u>	<u>173,956</u>	<u>15,709</u>	<u>189,665</u>

#### 20 Related party transactions

##### Subsidiary

During the year the charity recognised donations of £2,154 (2020 - £3,577) from its subsidiary, Music for Life Records Limited. At the balance sheet date an amount of £5,914 (2020 - £7,631) was due from Music for Life Records Limited.

##### Other charities under common control

The following charities are related to Music for Life Academy by virtue of common control. Transactions during the year and balances due to or from them are as follows:

##### Friends in the West International (FITWI)

As at the balance sheet date an amount of £24,757 (2020 - £22,801) was due from FITWI.

#### 21 Subsidiaries

Details of the charity's subsidiaries at 31 March 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Music for Life Records Limited	England	Retail of African Children's Choir merchandise	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Music for Life Records Limited	(1)	1