

# ELIMU MAS ACADEMY

## ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE PERIOD UP TO 31<sup>st</sup> March 2022



### PATRONS

Baron Ouseley Kt Sir Clive Lloyd CBE OA Diane Abbott MP

Rudolph Walker CBE Martina Laird

**ELIMU MAS ACADEMY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31<sup>st</sup> MARCH 2022**

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TRUSTEES' ANNUAL REPORT - STATUTORY INFORMATION  
FOR THE PERIOD ENDED 31<sup>st</sup> MARCH 2022**

**Trustees**

Vino Patel  
Patricia Jaggs  
Nolan Simmons  
Christina Cato  
Tania Moore  
Maurisa Coleman  
(from 22 March 2022)  
Veronica White  
(Resigned 7<sup>th</sup> February 2022)

**Principal Address of the CIO**

Paddington Arts Centre  
32 Woodfield Road  
London W9 2BE

**CIO Number**

1171774

**Bankers**

Lloyds Bank plc  
113 – 116 Leadenhall Street  
London EC3A 4AX

**Independent Examiner**

Meacher-Jones  
Chartered Accountants  
6 St John's Court  
Vicars Lane  
Chester  
CH1 1QE

**ELIMU MAS ACADEMY  
TRUSTEES' ANNUAL REPORT  
FOR THE PERIOD ENDED 31<sup>st</sup> MARCH 2022**

The Trustees present their annual report and the financial statements of the charity for the period ended 31<sup>st</sup> March 2022. The statutory information is shown on Page 3.

**Constitution and Charity Objectives**

The Elimu Mas Academy (Elimu) was established in 2017 as a Charitable Incorporated Organisation (CIO).

The object of the CIO is to promote the development of the arts and cultures of people of African, Asian and Caribbean descent through performances in street festivals and Carnivals and the provision of learning opportunities in the creative arts & crafts of Carnival – Mas, Music and Movement.

**Recruitment and appointment of Trustees**

The Founding Trustees set up the charity and elected a Board of Trustees to take over the management of the charitable funds of the Charity. There are six Trustees.

Veronica White resigned from her role on 7<sup>th</sup> February 2022.

Her replacement was Maurisa Coleman, registered on 22<sup>nd</sup> March 2022.

**Organisation**

Elimu is administered by a board of six Trustees which meets at least four times a year and a Management Committee meeting monthly for the day to day running of the Charity.

The CIO is also supported by several distinguished Patrons and Ambassadors.

**Induction and Training of Trustees**

Once a Trustee has been appointed, s/he is issued with written guidelines, the Constitution, relevant Charity Commission's publications and the current budget and Programme of Activities for the year to fulfil their role as Trustee.

To assist with their induction, new appointees will be partnered with a serving Trustee.

All Trustees are made aware of their legal responsibilities as Trustees.

All Trustees meet quarterly and are in regular contact with the Artistic Director and Band Leader.

The Board monitors the work of the Management Committee through the Artistic Director and Band Leader reporting directly to it. The Band Leader chairs the Management Committee.

**Equality, Inclusion & Diversity**

Elimu complies with the Equality Act 2010 and opposes direct and indirect discrimination on each of the nine protected characteristics plus geography, social class and spent criminal conviction.

## Public Benefit

Elimu uses its donated funds and grants for its beneficiaries, regardless of where they live. Its resources are used to enable widespread public engagement and reach in the arts of Carnival and street festivals; to build the capacity of young people as artists, artisans & participants; to take artistic risks; to promote excellence and quality in their creativity and to reward achievements, excellence and quality.

Elimu has a reputation as a respected voice of Carnival, challenging the cultural orthodoxy of Carnival and redefining the cultural ecology of street arts.

As an Academy, it has 2 platforms for the delivery of its programmes – **Elimu Paddington Arts Mas Band** (Arts in Motion) working in partnership with the Paddington Arts Centre to participate in street festivals and Carnivals and a **Carnival Academy for Excellence** (CAFÉ - Each One Teach One) teaching, curating, archiving and promoting Carnival Arts.

We believe that offering these opportunities to all is of a public benefit as well as a benefit to the individuals concerned.

The Trustees have paid due regard to the Charity Commission's guidance on public benefit and are satisfied that Elimu is fulfilling its responsibilities regarding public benefit.

## Activities in 2021/22

This is the second most challenging financial year for the charity, trying to manage & mitigate the impact of Brexit, Post Covid & COP26.

For 40+ years Elimu promoted Caribbean Carnival Arts funded with ACE grants, costume sales, in kind support & sponsors.

There were no Caribbean-inspired Carnivals in the UK for the second year running with a dramatic shift in our emphasis from performance to survival as an ongoing entity, maintaining continuity of artistic work, strengthening the resilience of our operations, governance and policies and supporting artists and participants in their own individual struggles.

This dramatic shift was made possible from grants totalling £120,000 in the previous year that strengthened our resilience, re-imagined our artistic directions and ensured the Charity has a sustainable future, enabling us to look forward to 2022/23 with renewed optimism and consolidating the momentum of our 2021 transformation plan of 3 activity streams (Artistic, Organisational & Financial) with people, policies and programmes to become fit for purpose.

In 2021/22 we maintained the momentum of this dramatic shift without any substantial loss of members but with reduced income. Our main achievements during this period included:

- Joint exhibition with Cocoyea Carnival Band commemorating 40+ years participating in the Notting Hill Carnival (16<sup>th</sup> – 21<sup>st</sup> November)
- Showcasing our signature creations at Miss Caribbean UK's Carnival Celebration at the Shaw Theatre (9<sup>th</sup> October)
- Consulting on social media, data literacy & environmental responsibility strategies for Carnival performing groups.
- Maintaining links to support the artistic development of members of Elimu's Cultural and Educational Partnership and Carnival Artists Network
- Drafting applications for grant aid for Carnival bands and individual creatives & freelancers

- Anticipating the return of Carnival in August 2022 with draft event & artistic plans, marketing, income generation & performance platforms

## **Risk Management**

The Trustees have examined the major strategic, business, creative and operational risks that the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen and mitigate these risks.

## **Reserves Policy**

It is the policy of the Academy to maintain unrestricted funds which are the free reserves of the charity at a level of not less than £5,000. This has been a major challenge as its income is substantially reliant on public funding, a condition of which is not to carry over any surplus grant or underspend.

## **Investment Policy**

The Trustees do not have an investment policy.

A member of the Board of Trustees and the Management Committee has the portfolio of Treasurer and is the lead on the financial and fiduciary duties of the Academy.

## **Statement of Trustees' Responsibilities**

Trustees are required, under the Charities Act 2011, to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. 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.

## **Approval**

This report was submitted to the Trustees via an online digital platform and was approved on 29th December 2022.



Vino Patel  
Chair, Board of Trustees

27<sup>th</sup> December 2022

## **INDEPENDENT EXAMINER'S REPORT**

### **FOR THE PERIOD ENDED 31<sup>st</sup> MARCH 2022**

I report on the accounts of the CIO for the period ended 31 March 2022 which are set out on pages 8 to 10.

#### **Respective Responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of financial statements.

The charity's Trustees consider that an audit is not required under section 145 of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to

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

#### **Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent Examiner's Statement**

In connection with the examination, no matter has come to our attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Meacher-Jones  
6 St John's Court  
Chester CH1 1QE

27<sup>th</sup> December 2022

**ELIMU MAS ACADEMY**  
**STATEMENT OF FINANCIAL ACTIVITIES 2021/22**

	<i><b>Total</b></i>	<i><b>Unrestricted</b></i>	<i><b>Restricted</b></i>
<b>Income</b>			
DCMS/ACE Grants	90,000	-	90,000
Earned Income	-	-	-
Private income			
Sundries	2,500	2,500	-
Support in Kind			
<b>Total Income</b>	<b>92,500</b>	<b>2,500</b>	<b>90,000</b>
 <b>Expenditure</b>			
Artistic Costs	54,134	-	54,134
Marketing	454	-	454
Overheads	25,954	-	25,954
Other			
Support in Kind			
<b>Total Expenditure</b>	<b>80,542</b>	<b>-</b>	<b>80,542</b>
 <b>Net Movement in Funds</b>	<b>11,958</b>	<b>2,500</b>	<b>9,458</b>
 <b>Reconciliation of Funds</b>			
<b>Total Funds Brought Forward</b>	<b>1,778</b>	<b>(14,087)</b>	<b>15,865</b>
<b>Net Movement in Funds</b>	<b>11,958</b>	<b>2,500</b>	<b>9,458</b>
<b>Total Funds Carried Forward</b>	<b>13,736</b>	<b>(11,587)</b>	<b>25,323</b>

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



## **ELIMU MAS ACADEMY**

### **NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES**

#### **ACCOUNTING POLICIES**

The principal accounting policies adopted, judgments and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

##### **Basis of preparation**

The financial statements have been prepared in accordance with *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 2015) and Charities SORP (FRS 102) as amended by Update Bulletin 1 issued in February 2016.

The Academy meets the definition of a public benefit entity under FRS 102.

Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

- Tangible fixed assets  
There are no fixed assets
- Taxation  
The charity is exempt from taxation under section 521 to 536 of the Income Tax Act 2007 (ITA 2007).
- Pension  
The charity does not employ any staff and do not operate a pension scheme.

##### **Preparation of the Accounts on a going concern basis**

The Academy has reported a net movement in funds of **£11,958** in the year.

The uncertain economic outlook, Brexit and the unwillingness of the public, corporates and Trusts to donate to or sponsor the Academy is a significant area of uncertainty which the Trustees have mitigated by reviewing all the activities of the charity and restricting them to a bare minimum.

The Academy used this time to draft grant-aid applications in anticipation that Carnivals will return, post pandemic, to the streets of the UK and more grant-aid schemes will re-open.

The Trustees are therefore of the view that the immediate future of the Academy for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

##### **Income**

All incoming resources are included in this Statement of Financial Activities when the charity has legal entitlement to the income, any performance conditions attached to the item of income have been met and it is probable that the income will be received, and the amount can be measured reliably.

##### **Donated Services and Facilities**

Donated professional services and donated facilities are recognised as income when the Academy has control over the item, any conditions associated with the donated item have been met, the receipt of

economic benefit from the use by the Academy of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Academy which is the amount the Academy would have been willing to pay to obtain services or facilities of economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### **Interest Receivable**

The Academy does not hold any funds on deposit and so no interest is receivable.

#### **Resources Expended**

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

The Trustees neither received nor waived any emoluments during the year.

#### **Funds**

The Restricted Funds are restricted income funds given to the charity for specific purposes. They are expendable by the Trustees in furtherance of particular projects within the charity objects.

The Unrestricted Funds are funds expendable at the discretion of the Trustees in furtherance of the objects of the charity.