

ELIMU MAS ACADEMY

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE PERIOD UP TO 31st March 2023



PATRONS

Baron Ouseley Kt Sir Clive Lloyd CBE OA Diane Abbott MP

Rudolph Walker CBE Martina Laird Gurinder Chadha OBE Michaelene Holder-March

ELIMU MAS ACADEMY

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st MARCH 2023**

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FOR THE PERIOD ENDED 31st MARCH 2023**

Trustees

Vino Patel
Patricia Jaggs
Nolan Simmons
Christina Cato
Tania Moore
Maurisa Coleman
Richard Renwick (From 13th January 2023)
Shilpa Bilimoria-Cherry (From 13th January 2-23)

Principal Address of the CIO

Paddington Arts Centre
32 Woodfield Road
London W9 2BE

CIO Number

1171774

Bankers

Lloyds Bank plc
113 – 116 Leadenham Road
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 31st MARCH 2023**

The Trustees present their annual report and the financial statements of the charity for the period ended 31st March 2023. The statutory information is shown on Page 3.

Constitution and Charity Objectives

The Elimu Mas Academy (Elimu), previously Elimu Carnival Club, was registered in 2017 with the Charities Commission 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 and Global Majority communities through performances in street festivals and Carnivals and the provision of learning and artistic development opportunities in the creative arts & crafts of Carnival, the UK version of Trinidad's pre-Lenten festival of 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 eight Trustees.

Organisation

Elimu is administered by a board of eight 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 and an Advisory Council of individuals experienced in key sectors and professions relevant to the activities and charity objectives.

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 Chair of the Board of Trustees and the Band Leader and Chair of the Management Committee.

The Board monitors the work of the Management Committee through the Chair of that Committee 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, innovation, 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 and festival arts.

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

We believe that offering these opportunities to all is of a public benefit as well as a benefit to the individuals concerned with a specific interest in the Global Majority communities and those under and unrepresented in the creative arts industries.

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

Activities in 2022/23

There were two strands of our activities, ***Creative Spaces & Performances***, delivered on both platforms for promoting the street and festival arts of Carnival.

Defining Carnival as the masque (Mas), its creative crucible as the Mas Camp, its learning hub the Academe & its performance spaces as the public realm (Gayelle), activities are to increase public understanding, attract more participants & celebrate excellence & innovation and to give creatives their own spaces for their creations & to develop their skills & knowledge.

However, we seriously underestimated the challenges to deliver these activities, Post-Brexit, Post Covid 19, Post COP 26 & Post BLM; made more difficult in the face of a cost-of-living crisis.

CREATIVE SPACES

There were two creative spaces – The Mas Camp & Academe.

The **Mas Camp** was multi-functional - an online/actual trading outlet, a production base & a public space to make, decorate & display costumes, rehearse routines & popularise the musical performance scores (Road Marches) & attract visitors with a free programme of Carnival Limes (Trini Socials) & Live broadcasts via our Community Radio (DJ Piper).

Our **Academe** was a Gayelle (arena for contested explorations) that bloggers, local residents, practitioners, aficionados & academics could experience online/live events that highlighted artistic practices, exemplars, innovations & discourses (Groundings).

Though planned as two separate & distinct platforms, financial pressures meant that we had to integrate both into one continuous engagement, delivered by one set of volunteers & practitioners.

Through the Academe, we completed a Carnival Arts Bursary Programme: 5 bursaries of 5 months each in Carnival Arts to young creatives, mentored by experienced artists, to enhance their skills & knowledge.

PERFORMANCES

Over seventeen arts organisations are members of our Cultural and Educational Partnership aimed at confronting the many issues challenging the artistic and operational development of Carnival particularly for children and young adults and forty creatives and artisans, members of a loose Carnival Arts Network (CAN).

With these members, we participated in 6 events (Pride in London, the Notting Hill & Kingston Carnivals, Shaw Theatre's Carnival Concert & the Glastonbury Festival); each event used as a celebratory testimonial of the jubilation of Carnival's return to the national Artscape.

Media coverage of our performances was high with additional coverage given to our Platinum Jubilee Exhibition and the visit of Prince Charles to the Tabernacle where two of our seminal costumes caught his eye.

We won third place in the Adult Carnival Band competition, the judges complementing us for our distinctive refashioning of the performance orthodoxy of the typical band. Each designer being given their own space, not constrained by a theme, to showcase their creativity in costume & dance.

We were the first Carnival Band ever to participate in Pride in London & Glastonbury, both events providing us with unique experiences, though some almost derailed our performances, but they left a determination to return in 2023 with hard lessons learnt.

Our performances continued to promote a choreographic 'vocabulary' to challenge the sexual simulations of the Wukking Up. In addition, we commissioned our DJs to ensure an integration of music with the choreography of the costumed performers.

Through these creative partnerships we share experiences, ideas, and work together to achieve our collective goals and Arts Council England (ACE) Project funding has enabled us to provide extensive Support in Kind to several Carnival bands and individual artists.

As partners, we advised on ACE grant applications, pooled resources, shared discounts from providers and integrated operational and management services to enhance proficiency and guarantee compliance with both advisory and legal regulations and conditions of grant aid, especially issues around creative diversity, environmental responsibilities, and ACE Outcomes & Investment Principles.

In summary, we achieved the following this year:

- successful creative partnerships with 17 Carnival bands and 8 creatives
- Costume presentation commended by Prince Charles
- Six street performances & one Concert successfully staged
- Five Carnival Bursaries completed satisfactorily
- First Carnival performing unit to participate in Pride in London celebrating its 50th anniversary and Glastonbury with all electric musical float
- Key accolades included being adjudged the third best Adult Band at NHC.
- Very positive audience reception at all 7 events.
- Successful and satisfactory compliance with Health and Safety, Child Protection, Environment & Sustainability and EDI Policies.

Based on these findings, we have agreed on key priorities for the Carnival season of June – October 2023:

- Pre-Carnival induction & training programme with facilities & services to prepare performers for 7 hours on the road focusing on safety, health & wellbeing. It is a marathon with several sprints in between.
- Review all factors affecting levels of satisfaction among performers, sponsors, parents, partners, and service.
- Make Carnival Sunday (NHC) exclusive for children with nil costume fees & 50 children in costumes.
- Revisit engagement with Trans & LBGTQ+ performers

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 11th December 2023.



Vino Patel
Chair, Board of Trustees
Elimu Mas Academy

29 January 2024

INDEPENDENT EXAMINER'S REPORT

FOR THE PERIOD ENDED 31st MARCH 2023

I report on the accounts of the CIO for the period ended 31 March 2023 which are set out on pages 7 to 11.

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

29th January 2024

ELIMU MAS ACADEMY
STATEMENT OF FINANCIAL ACTIVITIES 2022/23

	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>
Income			
ACE Grant	£65,000	£0	£65,000
Earned Income	£10,020	£10,020	£0
Private income	£9,130	£9,130	£0
Support in Kind	<u>£12,062</u>	<u>£0</u>	<u>£12,062</u>
Total incoming resources	£96,212	£19,150	£77,062
Expenditure			
Artistic Costs	£55,410	£0	£55,410
Marketing	£7,291	£0	£7,291
Overheads	£20,914	£0	£20,914
Other	£521	£0	£521
Support in Kind	<u>£12,062</u>	<u>£0</u>	<u>£12,062</u>
Total resources expended	£96,198	£0	£96,198
Net Movement in Funds	£14	£19,150	(£19,136)

Reconciliation of Funds

Total funds brought forward	£13,736	(£11,587)	£25,323
Total Funds Carried Forward	£13,750	£7,563	£6,187

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

ELIMU MAS ACADEMY

NOTES TO THE STATEMENT

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 **£59** in the year.

The uncertain economic outlook, Brexit and the unwillingness of the public, corporates and Trusts to donate to or sponsor the Academy plus uncertainty of how commercial sponsors will be seen by the organisers of the Notting Hill Carnival are significant areas of uncertainty which the Trustees have mitigated by reviewing all the activities of the charity to ensure compliance with grant aid and sponsorship conditions and regular reviews of income generation from sales of Carnival costumes.

The Academy was one of seven Carnival organisations, out of 77 performing units, to secure ACE funding this year and so 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.