

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Grand Union Arts CIO**

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Grand Union Arts CIO

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

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Grand Union Arts CIO
Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The promotion of the contemporary visual arts and the understanding and appreciation of the arts in general for the public benefit, by providing:

- (a) an arts centre and an exhibitions and arts events programme to enable the public to access, explore and enjoy high quality artistic experiences;
- (b) arts education programmes and activities for the wider public and to build capacity in the arts sector.

Significant activities

Grand Union is a gallery and artists' studios complex in Digbeth, Birmingham. It is a welcoming organisation, bringing the public closer to art and artists. It hosts a free programme of public exhibitions and events, with many opportunities for discussion and the sharing of ideas. It also provides high quality, affordable studios for visual artists in the heart of a supportive creative community, with frequent opportunities for members of the public to visit behind the scenes.

Grand Union is committed to expanding the way that it programmes and actively builds new audiences for art. Through our Collaborative Programme, Grand Union has been using its cultural capital to support and create visible platforms for critically thinking and engaging across sectors and disciplines: proactively responding to urgent issues surrounding social and ecological justice. Birmingham, like so many city centres, in an era of post-industrialisation, has become increasingly polarised, separated by those who 'have' and those who 'do not', some profit from privilege and wealth, whilst there are those that are really struggling to survive. We believe that art can be a tool for social change, but only when embedded within communities, with and for them. We work with other arts organisations, but more importantly across many other communities and organisations to connect cultural and community work.

In 2021/22 we continued to develop our work with outdoor and public spaces, 'green sensing' the city through community-led growing scheme, *The Growing Project*. Grand Union received a large award of £266,508 from National Lottery Communities Fund to develop The Growing Project over 3 years from May 2021. We were also commissioned by The Space to make a short documentary film about the project, which was nominated for Best Documentary by Birmingham Film Festival 2021.

We re-opened the gallery in spring 2021 with *A simultaneity of stories-so-far*, an exhibition stemming from the organisation's 10-year anniversary, bringing to attention how place is given resonance through joined together voices. Following this, we presented a solo exhibition by photographer Phyllis Christopher, of an important and radical body of work documenting LGBTQ+ sexuality and protest in San Francisco in Autumn 2021. We also continued our partnership with University of Birmingham's MA Art History and Curating, guiding their students through the conception, development and delivery of artistic projects in our gallery.

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OBJECTIVES AND ACTIVITIES

Significant activities - continued

2021-22 also saw the launch of *The Field Commission*, a process of reimagining a stretch of public land within Digbeth, investigating the industrial, ecological and colonial histories of the post-industrial landscape working with artists Cooking Sections and Asad Raza. In addition to this, we commissioned Alberta Whittle to develop a new long-term body of work, *Congregation (creating dangerously)* which seeks to address and redress issues surrounding use and ownership of land, using workshops with women's groups to consider freedom and long-term healing through the cultivation of a growing space at Minerva Works. We were awarded large grants from Arts Council England's Project Grants programme and Birmingham Festival 2022 totalling £130,000 to carry out these projects.

Grand Union took part in Art Night, a London based festival moving to become based across the UK, showcasing a new billboard work, and largest public commission to date, by internationally renowned Guerilla Girls, an all-female anonymous collective of artists.

Programme Director Kim McAleese was appointed as one of the Turner Prize judges in 2021, for which long-time partner artists of Grand Union, Cooking Sections, were nominated for. Whilst Grand Union associated artists Alberta Whittle, Jamie Crewe and Mark Essen were all selected to present work as part of British Art Show 9.

Public benefit

In setting these objectives and aims, the Trustees have given due regard to the guidance published by the Charity Commission on Public Benefit.

During 2021/22 Grand Union has begun bringing different strands of its activity together, so there are shared themes and ideas connected across the gallery and collaborative programmes. These are becoming core, long term areas of concern to the organisation, and include:

- Social connection, equity and healing
- Queer community, representation and documentation
- Food culture and its ability to bring people together
- Environmental justice
- Land justice and housing activism

Each of the projects and presentations this year weave these different themes together in a multitude of ways, involving proactive participation, co-creation and spaces for learning and reflection. Many of the projects will be multi-year projects, enabling more productive and trusting relationships between artists, communities and the organisation. These themes are embedded in our approach as a whole, guiding Grand Union's approach to the capital project, involvement in city and region wide activity (e.g. West Midlands Combined Authority Cultural Leadership Board, Cathedral Conversations), and to the working culture of the organisation.

Grand Union Arts CIO

Report of the Trustees for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Gallery Programme

A Simultaneity of stories-so-far

Artists: Holly Argent, Navi Kaur and Lucy Reynolds. Curated by Alice O'Rourke and Laura Onions.

19 May to 30 July 2021

A simultaneity of stories-so-far was an exhibition of sound, video and writing by artists Lucy Reynolds, Navi Kaur and Holly Argent. Curated by Laura Onions and Alice O'Rourke, the project re-considers acts of gathering and articulating collective stories. Cultivated throughout 2021, *stories-so-far* brings to attention how place is given resonance through joined together voices.

Stemming from Grand Union's 10th year anniversary, each contribution to the exhibition offered propositions for locating, reflecting, pausing and appreciating how we become mapped into places overtime. Taken up in feminist literature, the figure of the map stands for past rigidities that can also be reworked from within, open to the fragments, incoherences and connections yet to be made. "*Perhaps we could imagine space as a simultaneity of stories-so-far*" a thought from geographer Doreen Massey in her book '*For Space*' which encourages a thinking of space as a result of interrelations between people and place. By working with people and stories - as opposed to conventional archival objects - this exhibition acted as a marker of our existence and a method of making ourselves and others more visible.

Three publications were created for the project:

- *Budimom's Chloe Recipe Card / Chip and Beans* by Navi Kaur
- *After the Event: Activities with Archives* by Holly Argent
- *A Feminist Chorus / A Tender Map* by Lucy Reynolds

The Male Graze

Artists: Guerilla Girls

Presented by Grand Union x Art Night London

June 2021

The Guerrilla Girls presented *The Male Graze*, their largest public commission in the UK to date. *The Male Gaze* explores bad male behaviour focussing on, but not limited to, explorations of British artists and British collections. The work manifests as a website, a live online gig and a national series of billboards realised in partnership with galleries and institutions across the country. The Birmingham billboard was located at The Anchor pub, in Digbeth.

On 26 June the Guerrilla Girls shared their trade secrets about how they have used facts and humour to confront racism, sexism and corruption in the art world since the 1980s. They introduced their Art Night commission and finished with a Q & A answering questions from our partner organisations across the UK.

See press reviews and articles:

- Art Night 2021 Announces UK Wide Fifth Edition Programme, April 2021 <https://artlyst.com/previews/art-night-2021-announces-uk-wide-fifth-edition-programme/>
- The "Male Graze": Guerrilla Girls to put up billboards across UK reasserting women's place in art history, The Arts Newspaper, April 2020 <https://www.theartnewspaper.com/news/art-night-festival-2021>

On Tropism

Artists: Dan Cippico, Mengxia Liu and Adam Neal

June 2021

We worked with seven University of Birmingham MA Curating students to launch *On Tropism*, a project platforming new bodies of work by three Grand Union studio artists in Summer 2021.

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On Tropism consisted of an online performance by composer Dan Cippico; illustrations displayed beside Grand Union's Canal and Minerva Works Garden by Mengxia Liu and a mail art project by photographer Adam Neal. Adam's project resulted in numerous responses from the participants who received the packages. Each artist's work was accompanied by online panel talks, providing space for everyone to discuss the themes and topics addressed within their work in more detail.

Tunings

Artist: Benny Nemerofsky

24 September 2021

Tunings is a performance that foregrounds unfolding subjectivities between bodies, flowers, and sculptural materials. Emerging from Benny Nemer's floral arranging practice, the performance includes dancers and musicians led by a number of 'material intimacies.'

These large scale, time-based floral compositions were developed as a methodology for making performance and marks Nemer's first performance of *Tunings* in the UK.

Tunings was presented by Birmingham-based curator Seán Elder with [BIDE](#) and Grand Union.

Heads and Tails

Artist: Phyllis Christopher

24 September 2021 to 4 March 2022

Drawing from the surrounding queer community and her personal connections, Phyllis Christopher's images depict lesbian pleasure, sex positivity and political movements.

Phyllis was based in San Francisco from 1988, and was photo editor of *On Our Backs*, a lesbian erotica magazine, from 1991-1994. During this time, she sensitively captured many gender expressions, moments of protest and moments of queer intimacy in the face of censorship and extreme homophobia at the time.

The exhibition at Grand Union formed an expansion and exploration of Christopher's photography and ephemera, focussing on the 'heads and tails' of her published work. The show blurred the lines of her personal collection and commercial shooting, showcasing queer collectivity and joy.

See press reviews and articles:

- The Top Shows to See in the UK and Ireland, Frieze, Nov 2021 <https://www.frieze.com/article/7-shows-see-uk-and-ireland-winter-2021>
- In Pictures: Lesbian Sex and Protest in 1990s San Francisco, AnOther, Nov 2021 <https://www.anothermag.com/art-photography/13693/in-pictures-lesbian-sex-and-protest-in-1990s-san-francisco>
- Phyllis Christopher / Heads and Tails, Photomonitor, Jan 2022 <https://photomonitor.co.uk/exhibition/phyllis-christopher-heads-and-tails/>
- Phyllis Christopher Shares Joyous Moments of Queer Survival, Frieze, Oct 2021 <https://www.frieze.com/article/phyllis-christopher-heads-and-tails-2021>

Collaborative Programme

Working with and for its communities, Grand Union is committed to developing and supporting high quality artistic activity beyond the gallery space. Grand Union's purpose-built studios are a key part of the organisation and bring together an ambitious community of individual artists and creative practitioners. However Grand Union also explores new sites and contexts for the public to engage with art, connecting people and practices - artists, curators and audiences - to exchange and engage with each other.

Grand Union's collaborative programme uses its cultural capital to support and create visible and transformative spaces to support projects that work for social and environmental justice. A multiplicity of voices contribute to, and participate in, Grand Union's programmes and organisation.

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Collaborative activities in 2021-22 included:

The Growing Project

A community-led growing scheme working with organisations who support vulnerable people in crisis. Aiming to 'Green-Sense' the city, *The Growing Project* improves sites across Birmingham by 'growing food and creating green spaces' - sites that are developed, tended and nurtured by people who have experienced homelessness and precarious living situations. Grand Union works with artists and professionals whose practice engages with ecology and sustainable growing projects, particularly within an urban environment, to offer solutions for a post-industrial landscape. This project creates a visible platform that can change perceptions of vulnerable people in crisis and those experiencing homelessness, celebrating their production and demonstrating how they can make positive contributions to society.

During 2021-22 Grand Union worked with Spring Housing Association to continue development of the three gardens established in 2020-21 across Birmingham, at Hagley Lodge, Hestia House and Richmond House. We were able to continue safely working with the residents at each of the sites throughout the lockdown periods, providing much needed activity and connection to vulnerable people. Grand Union has continued to develop the Minerva Apothecary Garden with a group of women referred to us through Crisis, Anawim and Spring Housing Association.

In 2021-22 Grand Union received substantial financial support for *The Growing Project* from National Lottery Communities Fund for three years of activity, alongside support from Bruntwood and Spring Housing Association. Through consultancy, horticulturist and writer Alys Fowler worked with Grand Union to devise a forward thinking plan for The Growing Project, responsive to environmental concerns, maximising resources and creating sustainable practices, including the development of products from the gardens to generate new income streams.

Grand Union launched a new documentary, *The Growing Project: Growing Inclusive Communities*, telling the magical story of how the lives of Birmingham's homeless and vulnerable communities are being transformed through gardening together. The film, funded by The Space, demonstrates the collaborative nature of the project, and the potential for it to transform people and environments. The film was nominated for Best Documentary by Birmingham Film Festival 2021 and showcased by Google Arts & Culture: Gardens United. The film and a series of shorter interviews at each garden site, can be seen on Grand Union's YouTube channel.

Art and Ecology Programme: Community Gardening

Grand Union hosted the first in a series of online discussions, bringing together artists, ecologists and gardeners to share interdisciplinary thinking and joining together with national networks of inspirational community projects. This first talk had a focus on community led gardening, drawing from projects taking place within Birmingham. It transported the audience to a diverse range of gardens and growing spaces, exploring inclusive approaches to community making through nature.

The talk was chaired by socially engaged artist Michelle Peterkin-Walker, with contributions from Jenni Fryer, Martineau Gardens, Jacob Williams, Wildlife Trust & Digbeth Community Garden, Hannah Adereti, The Growing Project and Elizabeth Rowe, General Public. A recording is available on Grand Union's YouTube channel.

Congregation (creating dangerously)

Artist: Alberta Whittle

2021 to 2022

Grand Union has been working with British-Barbadian artist Alberta Whittle to develop an ambitious long-term project, *Congregation (creating dangerously)*. This project springs from the [Minerva Apothecary Garden](#) which has been designed and constructed with MJM Bespoke, to include planters, seating and outdoor cooking facilities. Developed in collaboration with Grand Union's Minerva Garden Group, made up of womxn referred by support organisations in Birmingham (Crisis Skylight Birmingham women's groups and Anawim), this garden is central to developing knowledge around growing and healing practices and fostering connections between plants and people.

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Revisiting the 1968 Commonwealth Immigrants Acts, *Congregation (Creating Dangerously)* used workshops as a congregation method to consider notions of freedom and long-term healing. This centred the histories of communities and growing in the city, connecting it with the work of food activist Eunice McGhie-Belgrave, the founder of the community group Shades of Black (started in 1989 to unite a fractured community in Birmingham in the wake of the 1980s race riots.) One of the most vital ways to rethink food systems is to nurture the community with the tools, knowledge, and land needed to be able to cultivate a community garden as a space of healing and growth.

As part of this project, artist Alberta Whittle will develop a new large-scale outdoor sculptural installation and film work as part of Birmingham Festival 2022, the cultural programme forming part of the Commonwealth Games during the summer of 2022. These works will form different spaces to congregate and address and reflect on issues surrounding use and ownership of land to aid the much-needed healing of Birmingham communities. This project will be funded by Birmingham Festival 2022, National Heritage Lottery Fund, Arts Council England National Lottery Project Grants and Birmingham City Council's Communities Fund.

The Field Commission: Reabsorption

Artist: Asad Raza

Launch 4 March 2022

For the inaugural twelve-month *Field Commission*, artist Asad Raza presents *Reabsorption* - a new work that takes the form of a metabolic process occupying the entirety of the field site, creating a unique form of remediation. Working with a range of partners and collaborators from the University of Birmingham, the Wildlife Trust and local businesses producing waste, Raza and Grand Union's team of cultivators are looking to learn more about the existing soil to determine its toxicity and create a recipe for a neosoil, specifically designed to dilute this toxicity. The cultivator team includes soil scientists, ecologists, compost experts, gardeners, community activists, art practitioners, mycologists, students and community members.

Reabsorption is engaging with the soil as a living ecosystem that comprises the economic and cultural inheritance of Digbeth, including toxic particles, offering new ways to think about urban regeneration. The project addresses questions of land ownership, material consumption, and ways of living with the toxic residues of colonial and industrial expansion in Britain.

Raza and the team of cultivators are collecting waste materials from around the city, mixing and tending to them to create compost which will be added to inorganic materials such as sand, clay and lime - these will be used to dilute the toxic soil on a site adopted from Canal & River Trust by Grand Union on the Birmingham & Fazeley Canal.

This project will continue until March 2023 and is supported by Arts Council England's National Lottery Project Grants, Canal & Rivers Trust, Avalon Construction, MJM Bespoke, Digbrew, Latifs, Mulino Coffee and Compost Culture Birmingham.

Ed Webb-Ingall: Forming a Residents Association

Grand Union has been working with filmmaker Ed Webb-Ingall to develop a new project exploring the role of video in response to the UK housing crisis. During 2020 a series of meetings, screenings and workshops were held, together connecting a national network of community and activist organisations with galleries and museums. The aim being to co-produce a 'tool-kit' of resources to share our findings across these cultural and community partnerships.

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In 2021 a Residents Association with residents and representatives from each of the following cities was formed: Birmingham (Grand Union), Nottingham (Nottingham Contemporary), Glasgow (LUX Scotland) and Liverpool (Rule of Threes). This network, with interests and involvement in housing activism, met online to share research into different housing activist methodologies whilst imagining future approaches. Each meeting was focused on a different stage of the identified steps an activist group goes through; meeting one was about recruitment/involvement, meeting two about running a meeting and making decisions, meeting three about organising, meeting four about actions, and meeting five about sustainability/care/accountability. Meeting six reflected on next steps, resulting in a publicly accessible list of housing activist groups and campaigns from across the UK.

Grand Union will continue to work with Ed Webb-Ingall on a project for the gallery in Autumn 2023, which will include an animation stemming from this initial research and more in-depth relationships formed in the meantime specifically in Birmingham.

Bruntwood Residency

Grand Union and Bruntwood work in partnership to offer an annual opportunity for two Artists to be in residence in Bruntwood's Cornwall Buildings in Birmingham city centre. The scheme provides a free and specially designed studio space for artists who would be interested in working in residence within the frame and environment of another organisation.

Artists JJ and Laura Cooper were in residence at Cornwall Studio from February 2020, which was interrupted by Covid-19, therefore the residency period has been extended until February 2022, with a presentation of work taking place in summer 2022, so that those artists are still able to benefit from interaction with other users of the building and are able to invite a public audience to view their work.

As Birmingham approaches an unprecedented surge in growth, it is vital that the city's arts and culture scene continues to be supported, as well as developing the city's home-grown talent. Bruntwood is a leading property developer across the North of England and Birmingham. As a group, Bruntwood has a long-term commitment to creating thriving cities, and recognises that both arts and culture are key components to a city's quality of life, as well as being powerful economic drivers.

Grand Union is committed to providing access to spaces for supporting and advocating for artistic practice in Birmingham and wider social contexts. This artist residency and studio space initiative, in partnership with Bruntwood, further complements Grand Union's existing studio provision. Catalysed by this initiative, Bruntwood have also created more artist studio provision in Cornwall Buildings, slowly building a new artistic community.

Other achievements:

Weston Jerwood Creative Bursary

Grand Union was successful in gaining a Weston Jerwood Creative Bursary to be able to support a salaried job for an early-career curator from a low socio-economic background. The programme has been developed by Weston Jerwood to support outstanding early-career artists, curators, producers and creatives to thrive, and working in partnership with leading arts and cultural organisations to take an inclusive, intersectional approach to recruitment, artist development and organisational change. The Curatorial Fellow worked during 2021 gaining skills and understanding of the work culture of a small-scale arts organisation. Both the Fellow and the organisation gained much learning and insight into the challenges of creating an inclusive workspace and culture.

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Capital Project

Grand Union is working on an ambitious capital project, to develop a new cultural venue in Digbeth in Junction Works, a beautiful, Grade II listed historic canal building in Digbeth. Grand Union firmly believes that a strong artistic community is an essential part of an integrated city and that publicly accessible spaces dedicated to culture are crucial for both residents and visitors. Securing a new home, aims to ensure that the cultural offer in Digbeth is retained, improved and embedded in its future. The aim for this venue will be to create an open and fully accessible cultural space that welcomes all to experience art through viewing gallery exhibitions, taking part in workshops, sharing food and enjoying green space outdoors. Grand Union will provide high quality, fully accessible, affordable artist studios, with opportunity for members of the public to visit behind the scenes. We aim to generate a socially responsible and sustainable business model that can also assist artists and people in vulnerable housing situations to make a living.

In 2021-22 Grand Union secured £325,000 funding from GBSLEP, alongside loans of £125,000 from Public Artist Ltd and £175,000 from GBSLEP to complete Phase 1 Works and acquisition of a 150-year lease on Junction Works.

Bruntwood, RLF and Associated Architects were procured alongside Graham Construction to undertake Phase 1 detailed design and construction works, which began in November 2021, with completion due April 2022. Phase 1 works will see four office spaces being created for let to creative businesses, generating income for the charity and expanding Grand Union's creative community.

Phase 2 fundraising will begin in earnest in 2022 to complete the works and create a new accessible home from Grand Union's operations.

Summary of Achievements

As can be seen above, despite another challenging year due to the continuation of covid measures, Grand Union has provided a diverse and ambitious programme of free public artistic activities for members of the public to experience. This period has seen another huge change for Grand Union, both internally - the organisation has undergone significant positive transformation successfully starting their capital development programme, creating two new staff roles for 2021-22 re-focussing our programme, and increasing the staff team's knowledge and skills, through the continued expansion and consolidation of its artistic programming.

The continued development of its Collaborative Programme, especially *The Growing Project*, demonstrates how Grand Union connects with the wider community surrounding its venue and can support the development of safe spaces for many different people to co-create and participate in a range of arts activities, as well as the progress of wellbeing and personal achievement.

The profile of Grand Union's programme continues to grow, with artists they work with, as well as staff team members being selected for well-established and renowned prizes, biennials and festivals.

Grand Union will continue to deliver a diverse programme of artistic and learning experiences to these communities, embedding relationships with them and the partners who can enable space and resources to expand the number of people its work can reach. This will feed into the continued development of the capital programme, working through how an accessible venue and surrounding environment can be developed with and for local people.

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Report of the Trustees
for the Year Ended 31 March 2022

FINANCIAL REVIEW

Financial position

The charity received gross income of £642,097 for the year, compared to £354,343 for the prior year. However, this includes a 'one-off' grant received of £325,000 for the capital project.

Expenditure on its charitable activities for the year totalled £269,991 compared to £225,052 for the prior year.

Expenditure on the capital project is mostly presented in the balance sheet, as the addition to Long Leasehold buildings. This addition of £619,026 was in part funded by the capital grant, partly by the receipt of interest-only loan finance and partly from donations received. Through this, the charity was able to fund the construction of this first phase of the capital project, without any detrimental effect on its day-to-day operating cashflow.

Reserves policy

The policy is reviewed by the Trustees on a regular basis. The reserves policy seeks to have, at the minimum, three months running costs available to enable the organisation to seek alternative or additional funding, if necessary. As of 2021/22 this equates to £49,598 (based on 3 months operating costs [not capital project] for 2021/22).

At 31 March 2022 free reserves were calculated to be £57,042.

The board is determined to build or maintain reserves at that minimum level and with capacity to cover risks associated with continuing activities during the prospective Junction Works development and early years operation therein and to support new initiatives and areas of work.

In addition to reserves the company has access to an agreed overdraft facility of £5,000 with its bank and a support agreement, if needed, from Public Artist Ltd up to the value of £30,000.

A surplus has been budgeted for 2021/22 to keep reserves to target. Total funds held at the 31 March 2022 were £500,757 of which £59,341 were unrestricted funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Grand Union Arts CIO was formed in July 2019 by Grand Union Studios Ltd, with its governing document in the form of its constitution, dated 18 July 2019. The constitution sets out the objects of the organisation and the rules under which its Trustees operate.

Recruitment and appointment of new trustees

New trustees are recruited through an open application process, taking part in a formal interview and attending one board of trustees meeting prior to formal appointment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1184473

Principal address

Unit 19
Minerva Works
Fazeley Street
Birmingham
B5 5RS

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Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Dorothy Wilson (Chair)
Helen Stallard
Jonathan Andrews
Robert Valentine
Katy Self (resigned 7.3.22)
Julie Craig (Treasurer)
Diandra McCalla
Faisal Hussain (resigned 29.7.22)
Merle Wray
Joyce Treasure

Independent Examiner

Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
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B3 1RL

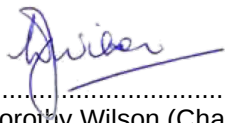
CEO/Director

Cheryl Jones

Bankers

Lloyds Bank PLC

Approved by order of the board of trustees on 15 December 2022 and signed on its behalf by:



.....
Dorothy Wilson (Chair) - Trustee

**Independent Examiner's Report to the Trustees of
Grand Union Arts CIO**

Independent examiner's report to the trustees of Grand Union Arts CIO

I report to the charity trustees on my examination of the accounts of Grand Union Arts CIO (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.



David Williams FCA FCCA
Institute of Chartered Accountants in England and Wales
Locke Williams Associates LLP
Chartered Accountants
c/o Blackthorn House
St Pauls Square
Birmingham
West Midlands
B3 1RL

Date: 15 December 2022



TRUSTED ACCOUNTING SOLUTIONS



Registered number: OC350146
Registered in England and Wales,
Katrina Williams FCA CTA TEP
David Williams FCA FCCA

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Grand Union Arts CIO

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,500	-	8,500	99,696
Charitable activities					
Gallery and arts		117,636	190,082	307,718	255,241
Capital project		-	325,000	325,000	-
Other trading activities	3	834	-	834	(800)
Investment income	4	45	-	45	206
Total		<u>127,015</u>	<u>515,082</u>	<u>642,097</u>	<u>354,343</u>
EXPENDITURE ON					
Raising funds	6	640	-	640	-
Charitable activities	7				
Gallery and arts		124,026	130,514	254,540	209,058
Capital project		-	15,451	15,451	15,994
Total		<u>124,666</u>	<u>145,965</u>	<u>270,631</u>	<u>225,052</u>
NET INCOME		2,349	369,117	371,466	129,291
RECONCILIATION OF FUNDS					
Total funds brought forward		56,992	72,299	129,291	-
TOTAL FUNDS CARRIED FORWARD		<u>59,341</u>	<u>441,416</u>	<u>500,757</u>	<u>129,291</u>

The notes form part of these financial statements

Grand Union Arts CIO

**Balance Sheet
31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	12	2,299	619,026	621,325	2,874
CURRENT ASSETS					
Debtors	13	53,269	-	53,269	1,731
Cash at bank and in hand		10,139	175,951	186,090	128,181
		63,408	175,951	239,359	129,912
CREDITORS					
Amounts falling due within one year	14	(6,366)	(153,440)	(159,806)	(3,495)
NET CURRENT ASSETS		57,042	22,511	79,553	126,417
TOTAL ASSETS LESS CURRENT LIABILITIES		59,341	641,537	700,878	129,291
CREDITORS					
Amounts falling due after more than one year	15	-	(200,121)	(200,121)	-
NET ASSETS		59,341	441,416	500,757	129,291
FUNDS	18				
Unrestricted funds				59,341	56,992
Restricted funds				441,416	72,299
TOTAL FUNDS				500,757	129,291

The financial statements were approved by the Board of Trustees and authorised for issue on 15 December 2022 and were signed on its behalf by:

.....
Dorothy Wilson (Chair) - Trustee

Grand Union Arts CIO

**Cash Flow Statement
for the Year Ended 31 March 2022**

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	479,394	131,568
Interest paid		<u>(2,625)</u>	<u>-</u>
Net cash provided by operating activities		<u>476,769</u>	<u>131,568</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(619,026)	(3,593)
Interest received		<u>45</u>	<u>206</u>
Net cash used in investing activities		<u>(618,981)</u>	<u>(3,387)</u>
Cash flows from financing activities			
New loans in year		<u>200,121</u>	<u>-</u>
Net cash provided by financing activities		<u>200,121</u>	<u>-</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		57,909	128,181
Cash and cash equivalents at the beginning of the reporting period		<u>128,181</u>	<u>-</u>
Cash and cash equivalents at the end of the reporting period		<u><u>186,090</u></u>	<u><u>128,181</u></u>

The notes form part of these financial statements

Grand Union Arts CIO

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22	31.3.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	371,466	129,291
Adjustments for:		
Depreciation charges	575	719
Interest received	(45)	(206)
Interest paid	2,625	-
Increase in debtors	(51,538)	(1,731)
Increase in creditors	<u>156,311</u>	<u>3,495</u>
Net cash provided by operations	<u>479,394</u>	<u>131,568</u>

2. ANALYSIS OF CHANGES IN NET FUNDS/(DEBT)

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	<u>128,181</u>	<u>57,909</u>	<u>186,090</u>
	<u>128,181</u>	<u>57,909</u>	<u>186,090</u>
Debt			
Debts falling due after 1 year	-	<u>(200,121)</u>	<u>(200,121)</u>
	-	<u>(200,121)</u>	<u>(200,121)</u>
Total	<u>128,181</u>	<u>(142,212)</u>	<u>(14,031)</u>

Grand Union Arts CIO

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably

For grants and donations to be recognised, the charity will have been notified of the amounts and the settlement date. If there are conditions attached to the donation or grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled

Income from charitable activities includes ticket and fee income earned from undertaking performances, engagements and recordings. Income is received in exchange for supplying goods and services in furtherance of the charitable objectives and is recognised when entitlement has occurred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

No amount is included in the financial statements for volunteer time in line with the Charities SORP (FRS102).

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Direct costs are expenditure on charitable activities and include all costs associated with furthering the charitable purposes of the charity.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
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Grand Union Arts CIO

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2020 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donation from Grand Union Studios Limited	-	47,642
Donations	<u>8,500</u>	<u>52,054</u>
	<u>8,500</u>	<u>99,696</u>

On the 1 April 2020, all of the assets, liabilities and activities of Grand Union Studios Limited (company number 06983042) were transferred to the charity. The fair value of the net assets transferred were:

	£
Tangible fixed assets	3,593
Debtors	15,217
Cash at bank and in hand	82,626
Creditors : amounts falling due within one year	<u>(53,794)</u>
	<u>47,642</u>

Grand Union Arts CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Sales	<u>834</u>	<u>(800)</u>

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>45</u>	<u>206</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Gallery and arts £	Capital project £	31.3.22 Total activities £	31.3.21 Total activities £
Collaborative Projects	112,810	-	112,810	57,965
Curatorial/Artist development	(250)	-	(250)	5,505
Consultation & project management	2,192	-	2,192	17,147
Grants	112,838	325,000	437,838	152,364
Studio Rent	20,933	-	20,933	16,406
Edition & Artwork Sales	(36)	-	(36)	3,534
Gallery Hire	-	-	-	100
Gallery Projects	<u>59,231</u>	-	<u>59,231</u>	<u>2,220</u>
	<u>307,718</u>	<u>325,000</u>	<u>632,718</u>	<u>255,241</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
HMRC - coronavirus job retention scheme	-	5,251
Esmée Fairbairn	-	37,310
Arts Council - National Portfolio funding	99,803	109,803
Birmingham City Council acting for The Greater Birmingham and Solihull Local Enterprise Partnership (GBSLEP) - capital grant	325,000	-
Jerwood Western - creative bursary	<u>13,035</u>	-
	<u>437,838</u>	<u>152,364</u>

Grand Union Arts CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

6. RAISING FUNDS

Other trading activities

	31.3.22	31.3.21
	£	£
Purchases	<u>640</u>	<u>-</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Gallery and arts	101,819	152,721	254,540
Capital project	<u>15,451</u>	<u>-</u>	<u>15,451</u>
	<u>117,270</u>	<u>152,721</u>	<u>269,991</u>

8. SUPPORT COSTS

	Staff costs £	Overheads £	Governance costs £	Totals £
Gallery and arts	<u>122,125</u>	<u>25,473</u>	<u>5,123</u>	<u>152,721</u>

Included in accountancy fees is the fee of £780 (2021 £780) for the Independent Examination of the financial statements.

Support costs, included in the above, are as follows:

Staff costs

	31.3.22	31.3.21
	Gallery and arts £	Total activities £
Salaries	108,966	97,915
Social security	4,235	5,981
Pensions	1,989	1,610
Other staff costs	1,085	868
Staff and Board travel costs	<u>5,850</u>	<u>192</u>
	<u>122,125</u>	<u>106,566</u>

Overheads

	31.3.22	31.3.21
	Gallery and arts £	Total activities £
Building rent	17,153	17,653
Rates and water	(8,020)	7,281
Insurance	2,323	1,214
Light and heat	3,486	2,907
Telephone & internet	1,944	1,610
Postage, freight & courier	<u>361</u>	<u>508</u>
Carried forward	17,247	31,173

Grand Union Arts CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

8. SUPPORT COSTS - continued

Overheads - continued

	31.3.22	31.3.21
	Gallery and arts	Total activities
	£	£
Brought forward	17,247	31,173
General expenses including stationery	1,199	1,436
Bank charges	328	203
Repairs & maintenance	1,660	1,580
IT software & consumables	2,584	1,991
Hospitality	831	235
Advertising, digital and website	1,097	5,358
Charitable donations	(48)	553
Depreciation of tangible fixed assets	575	719
	<u>25,473</u>	<u>43,248</u>

Governance costs

	31.3.22	31.3.21
	Gallery and arts	Total activities
	£	£
Bookkeeping	3,220	3,406
Accountancy fees	1,860	2,820
Legal expenses	43	13
	<u>5,123</u>	<u>6,239</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

10. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	108,966	97,915
Social security costs	4,235	5,981
Other pension costs	1,989	1,610
	<u>115,190</u>	<u>105,506</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
	6	6
Employees	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

Grand Union Arts CIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	49,696	50,000	99,696
Charitable activities			
Gallery and arts	197,276	57,965	255,241
Other trading activities	(800)	-	(800)
Investment income	<u>206</u>	<u>-</u>	<u>206</u>
Total	<u>246,378</u>	<u>107,965</u>	<u>354,343</u>
EXPENDITURE ON			
Charitable activities			
Gallery and arts	165,934	43,124	209,058
Capital project	<u>-</u>	<u>15,994</u>	<u>15,994</u>
Total	<u>165,934</u>	<u>59,118</u>	<u>225,052</u>
NET INCOME	80,444	48,847	129,291
Transfers between funds	<u>(23,452)</u>	<u>23,452</u>	<u>-</u>
Net movement in funds	<u>56,992</u>	<u>72,299</u>	<u>129,291</u>
TOTAL FUNDS CARRIED FORWARD	<u>56,992</u>	<u>72,299</u>	<u>129,291</u>

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021	-	3,593	3,593
Additions	<u>619,026</u>	<u>-</u>	<u>619,026</u>
At 31 March 2022	<u>619,026</u>	<u>3,593</u>	<u>622,619</u>
DEPRECIATION			
At 1 April 2021	-	719	719
Charge for year	<u>-</u>	<u>575</u>	<u>575</u>
At 31 March 2022	<u>-</u>	<u>1,294</u>	<u>1,294</u>
NET BOOK VALUE			
At 31 March 2022	<u>619,026</u>	<u>2,299</u>	<u>621,325</u>
At 31 March 2021	<u>-</u>	<u>2,874</u>	<u>2,874</u>

Grand Union Arts CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.22	31.3.21
	£	£
Trade debtors	14,100	1,166
Other debtors	16	565
VAT	<u>39,153</u>	<u>-</u>
	<u>53,269</u>	<u>1,731</u>
 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	 31.3.22	 31.3.21
	£	£
Trade creditors	157,647	481
Other creditors	511	766
Accruals and deferred income	<u>1,648</u>	<u>2,248</u>
	<u>159,806</u>	<u>3,495</u>
 15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	 31.3.22	 31.3.21
	£	£
Other loans (see note 16)	<u>200,121</u>	<u>-</u>
 16. LOANS		
An analysis of the maturity of loans is given below:		
	31.3.22	31.3.21
	£	£
Amounts falling due between two and five years:		
Other loans	<u>200,121</u>	<u>-</u>
 17. SECURED DEBTS		
The following secured debts are included within creditors:		
	31.3.22	31.3.21
	£	£
Other loans	<u>200,121</u>	<u>-</u>

The loans are secured by way of legal charges against its charged assets, property and secured obligations.

Grand Union Arts CIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

18. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	56,992	2,349	59,341
Restricted funds			
Capital project fund	34,006	309,549	343,555
The Growing Project	22,500	30,853	53,353
UoB MA Curating	8,193	10,349	18,542
Ed Web-Ingall Art Fund	3,689	14,912	18,601
Empire Remains Shop: Esmée Fairbairn Foundation	3,911	(3,911)	-
ACE Project Fund: Alberta Whittle Commonwealth & Field Commissions projects	-	7,365	7,365
	<u>72,299</u>	<u>369,117</u>	<u>441,416</u>
TOTAL FUNDS	<u>129,291</u>	<u>371,466</u>	<u>500,757</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	127,015	(124,666)	2,349
Restricted funds			
Capital project fund	325,000	(15,451)	309,549
The Growing Project	114,130	(83,277)	30,853
UoB MA Curating	16,721	(6,372)	10,349
Ed Webb-Ingall Art Fund	18,750	(3,838)	14,912
Empire Remains Shop: Esmée Fairbairn Foundation	-	(3,911)	(3,911)
ACE Project Fund: Alberta Whittle Commonwealth & Field Commissions projects	40,481	(33,116)	7,365
	<u>515,082</u>	<u>(145,965)</u>	<u>369,117</u>
TOTAL FUNDS	<u>642,097</u>	<u>(270,631)</u>	<u>371,466</u>

Grand Union Arts CIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	-	80,444	(23,452)	56,992
Restricted funds				
Capital project fund	-	34,006	-	34,006
The Growing Project	-	22,500	-	22,500
UoB MA Curating	-	4,703	3,490	8,193
Ed Webb-Ingall Art Fund	-	(5,023)	8,712	3,689
Empire Remains Shop: Esmée Fairbairn Foundation	-	(7,339)	11,250	3,911
	-	48,847	23,452	72,299
TOTAL FUNDS	-	129,291	-	129,291

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	246,378	(165,934)	80,444
Restricted funds			
Capital project fund	50,000	(15,994)	34,006
The Growing Project	49,855	(27,355)	22,500
UoB MA Curating	8,110	(3,407)	4,703
Ed Webb-Ingall Art Fund	-	(5,023)	(5,023)
Empire Remains Shop: Esmée Fairbairn Foundation	-	(7,339)	(7,339)
	107,965	(59,118)	48,847
TOTAL FUNDS	354,343	(225,052)	129,291

19. CAPITAL COMMITMENTS

	31.3.22 £	31.3.21 £
Contracted but not provided for in the financial statements	70,152	-

Grand Union Arts CIO

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

20. OTHER FINANCIAL COMMITMENTS

The charity has a commitment under its leasehold agreement, to pay the lease premium of £750,000, with the payment of this premium being deferred for up to three years from 31 August 2021, subject to its indexation at the rate of 1.037% per annum.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.