

COMM.UN

Report of the Trustees and Unaudited Financial Statements

For the period ended 31 March 2021

COMM.UN  
Contents Page  
For the period ended 31 March 2021

Report of the Trustees	1 to 3
Independent Examiner's Report to the Trustees	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 9
Detailed Statement of Financial Activities	10

COMM.UN  
Report of the Trustees  
For the period ended 31 March 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the period ended 31 March 2021. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES

To promote art for the benefit of the public by the establishment of combined arts programs and activities.

COMM.UN (also known as COMMUN) is a combined arts organisation with a focus on community building with amateur and professional artists. Through learning tools, digital media, and in-person events, COMMUN creates opportunities for artists to collaborate and create works to achieve a greater understanding and appreciation of the Arts in our society.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

The strategies employed to achieve the charity's aims and objectives are to:

- Present arts programs to achieve a greater understanding and appreciation for the Arts by the wider public while supporting local communities.
- Provide digital tools and media for amateur and professional artists to further their learning and experiences in the Arts.
- Celebrate the diversity of cultures in our society by developing in-person events with artists from different communities.
- Offering affordable and complimentary access to our work for the benefit and enjoyment of different age groups and communities.

Putting these strategies into action, we engaged in the following activities in year one:

### *Website*

We created a website that provides greater access to our programs, learnings, and digital media. We engaged our community in the ideation process through social polls, an online survey, and direct interviews to explore new ways to engage communities and create meaningful work in a sustainable way.

### *Future Planning*

We conducted research and developed a detailed feasibility study for a data science project to help provide insights for UK grant-making organisations in the arts to better their decision-making processes. We also did early-stage research to launch a subscription service for our new website.

COMM.UN  
Report of the Trustees Continued  
For the period ended 31 March 2021

## ACHIEVEMENTS AND PERFORMANCE

Despite its challenges, 2020 enabled us to formalise our work as an organisation and determine our space in the UK Arts sector. COVID-19 gave us the time to observe and reflect on how we could bring our combined arts experiences to diverse communities online. We were able to achieve this with collaborative projects that we pre-produced and presented online.

We also put our time towards planning for the future in order to advance opportunities for amateur and professional artists within the Arts. We established local and regional partnerships, did a feasibility study, and took steps to develop our first online learning tools for amateur artists.

We also aimed to introduce an Arts program outside London in two UK cities. We have partnered with local project managers in each city, secured local venue partners, and are gauging interest from local, amateur artists. In doing so, we will offer short and long-term opportunities for artists outside of London to develop their practice and skills - laying the groundwork for more pluralistic and collaborative activity within the Arts.

We believe a leading reason for social inequalities and a lack of opportunities within the UK arts sector is that organisations are not taking advantage of data and analytics within key decision-making processes. To tackle this, we developed a feasibility study for a data science project, aimed to resolve these challenges using advanced data collection and analysis techniques to provide organisations, companies, and individuals with a system that presents intuitive and timely information to make smarter decisions.

With COVID-19 forcing us to question how we can continue making a valuable and sustainable contribution to the Arts, we researched the feasibility of launching a subscription service for our new website. The service would focus on giving presence to amateur artists through short films while providing access to online learning tools to advance their education and a database of available funding opportunities across the UK.

## FINANCIAL REVIEW

### Reserves

In general, reserves will be needed to bridge the gap between the spending and receiving of resources for planned activities and to cover unplanned / other expenditure. As a new charity, we only engage in activities when income has been confirmed by a donor / partner. Further, we only take on expenditure once confirmed sums reflect in our bank account. In this way, we can ensure the sustainability and credibility of the organisation. In parallel, we are working to create a reserve of unrestricted funds through private donations and an endowment at a later stage.

## REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Name of Charity</b>	COMM.UN
<b>Charity registration number</b>	1188634
<b>Principal address</b>	7A Colville Terrace London W11 2BE

### Trustees

The trustees and officers serving during the year and since the year end were as follows:

Emma Czerny  
Georgia Beeston  
Zahed Alessa

COMM.UN  
Report of the Trustees Continued  
For the period ended 31 March 2021

**Independent examiner**

Amanda Hall  
Counterculture Partnership LLP  
Unit 115, Ducie House  
Ducie Street  
Manchester  
M1 2JW

Approved by the Board of Trustees and signed on its behalf by

A handwritten signature in blue ink, appearing to read 'Zahed Alessa', with a large, stylized flourish below the name.

Zahed Alessa.....  
Trustee

28th January 2022

COMM.UN  
Independent Examiners Report to the Trustees  
For the period ended 31 March 2021

I report to the trustees on my examination of the accounts of the charity for the period ended 31 March 2021.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners statement**

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.



---

Amanda Hall  
Counterculture Partnership LLP  
Unit 115, Ducie House  
Ducie Street  
Manchester  
M1 2JW

28th January 2022

COMM.UN  
Statement of Financial Activities  
For the period ended 31 March 2021

	Notes	Restricted funds £
<b>Income and endowments from:</b>		
Donations and legacies	2	26,660
<b>Total</b>		<b>26,660</b>
<b>Expenditure on:</b>		
Charitable activities	3/4	(8,061)
<b>Total</b>		<b>(8,061)</b>
<b>Net income</b>		<b>18,599</b>
<b>Total funds carried forward</b>		<b>18,599</b>

COMM.UN  
Statement of Financial Position  
As at 31 March 2021

	Notes	2021 £
<b>Current assets</b>		
Debtors	7	20,039
		<b>20,039</b>
<b>Creditors: amounts falling due within one year</b>	8	(1,440)
<b>Net current assets</b>		<b>18,599</b>
<b>Total assets less current liabilities</b>		<b>18,599</b>
<b>Net assets</b>		<b>18,599</b>
<b>The funds of the charity</b>		
Restricted income funds	9	18,599
<b>Total funds</b>		<b>18,599</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



.....  
Zahed Alessa  
Trustee

28th January 2022



COMM.UN  
Notes to the Financial Statements  
For the period ended 31 March 2021

## 1. Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Charities Act 2011.

COMM.UN 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 note(s).

### Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

### Funds

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

### Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

### Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

### Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

## 2. Income from donations and legacies

	2021 £
<b>Restricted funds</b>	
Grants received	26,660
	<u>26,660</u>

COMM.UN  
Notes to the Financial Statements Continued  
For the period ended 31 March 2021

**3. Costs of charitable activities by fund type**

	<b>2021</b>
	<b>£</b>
<b>Restricted funds</b>	
Programme costs	4,819
Support costs	3,242
	<u><b>8,061</b></u>

**4. Costs of charitable activities by activity type**

	<b>Activities undertaken directly</b>	<b>Support costs</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Support costs</b>			
Programme costs	4,819	3,242	8,061

**5. Analysis of support costs**

	<b>2021</b>
	<b>£</b>
<b>Programme costs</b>	
Finance	375
IT	20
General administration	1,407
Governance costs	1,440
	<u><b>3,242</b></u>

**6. Net income/(expenditure) for the period**

This is stated after charging/(crediting):

	<b>2021</b>
	<b>£</b>
Auditor's fees	1,440

COMM.UN  
Notes to the Financial Statements Continued  
For the period ended 31 March 2021

**7. Debtors**

	2021 £
<b>Amounts due after more than one year:</b>	
Amounts due by group and associated undertakings	20,039
	<b>20,039</b>

**8. Creditors: amounts falling due within one year**

	2021 £
Accruals and deferred income	1,440
	<b>1,440</b>

**9. Movement in funds**

**Restricted Funds**

	Incoming resource £	Outgoing resources £	Balance at 31/03/2021 £
COMMUN Knowledge	26,660	(8,061)	18,599
	<b>26,660</b>	<b>(8,061)</b>	<b>18,599</b>

**10. Analysis of net assets between funds**

	Net current assets / (liabilities) £	Net £
<b>Restricted funds</b>		
COMMUN Knowledge	18,599	18,599
	<b>18,599</b>	<b>18,599</b>

**COMMUN Knowledge-**

In light of Covid-19, many young BIPOC artists will be forced to pursue alternate career paths due to economic decline and the structural barriers of the UK arts sector. To counter this, COMMUN will create and promote online learning modules and digital media on their website to aide emerging and mid-career artists; sharing videos on relatable voices from the community, courses on how to put together a project, connect with partners, apply for funding, and measure their efforts. COMMUN's website will also host a database of available opportunities to apply for funding across the UK. In doing so, we hope to combat societal exclusions while encouraging collaboration.

COMMUN will make use of qualitative and quantitative approaches in collaboration with institutional, creative, and community partners to better understand the challenges emerging and mid-career artists face in the Arts sector as well as create offerings to help overcome them in a relatable way.