

COMM.UN

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2023

# COMM.UN

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# COMM.UN

## Report of the Trustees For the year ended 31 March 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2023. 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

#### Objectives and aims

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

COMMUN is a combined arts organisation with a focus on community building for emerging and mid-career Black, Indigenous, and People of Colour (BIPOC) voices. Through development programmes, events, learning tools, and digital media, COMMUN creates opportunities for BIPOC voices to collaborate, develop skills, and build networks of support in order to increase their participation in the Arts and achieve a greater understanding for othered people 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 and community programmes to support emerging artists to develop their practice and overcome often exclusionary barriers to initiating or sustaining a career in the Arts.
- Provide digital tools and media for emerging and mid-career artists to further their learning and experiences in the Arts.
- Create stronger ties, encourage participatory mindsets, and collective approaches to problem-solving within the sector.
- Offering affordable and complimentary access to our work for the benefit and enjoyment of different age groups and communities

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

COMM.UN  
Report of the Trustees Continued  
For the year ended 31 March 2023

## ACHIEVEMENTS AND PERFORMANCE

### Significant activities

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

Between April - October 2022, we created a revised edition of our signature artist development programme, *Haramacy*, adopting a more regional approach. The programme was set to begin in Spring 2023. It was planned to feature 24 BIPOC voices and 20 creative professionals from 5 different UK cities (Birmingham, Bristol, London, Manchester, and Nottingham) and a range of creative disciplines who would work together in groups to develop 6 cross-disciplinary, collaborative performances and related artistic output that will be presented (toured) across 6 partner venues in the UK to over 2000 audience members aged 18 – 45 in-person and online.

In support of the above, we secured an initial group of regional participants and engaged venue partners from previous programmes (MAC, Trinity, The Albany), as well as several new ones (Dartington Trust, New Art Exchange, Contact Theatre). We also applied to a collection of grants / foundations to fund the programme and were awarded one that directly supported our mission and projects. Lastly, recognising the challenging financial climate in the UK, we developed an alternate / contingency programme in case we did not meet our funding targets.

In November 2022, we redirected our focus to begin planning for the contingency programme that included 2 primary components, Online Workshops (to be held monthly) and Community Meetups planned for 3 cities for continuity (London, Bristol, Birmingham). From January - March 2023, we commissioned 10 creative professionals to develop and lead our online workshops with a focus on providing emerging BIPOC Voices with a supportive and inclusive environment to enhance their artistic skills and knowledge. In parallel, we began outreach to secure partners for our in-person Community Meetups that would provide a unique opportunity for artists, enthusiasts, and community members to engage in meaningful discussions and explore relevant topics within the arts and culture sector.

During this time, we also supported a new initiative, Bosla Arts, to launch a pilot residency programme in London. The 3-month pilot residency offered temporary refuge for an artist-at-risk, providing them with the opportunity to develop their practice within London's creative community as well as time to consider next steps. The programme aimed to draw on the artist's experiences and work to raise awareness to the public in the wake of a rise in anti-migrant sentiment in the UK. Otherwise, we further expanded our website services and offerings to include a range of affordable learning and professional tools:

- Expanding our Search for Grants service to include new grant categories such as community, academic, theatre and fashion
- Developing a new database for funding opportunities in the MENA region
- Our Courses section now offers 2 Core Courses that are extensive 8-hour, practical classes on 'Creating a project' and 'Applying for funding'
- Adding 12 new live performance films to our Arts section from previous programmes

Lastly, in an effort to ensure the long-term sustainability of the organisation, we engaged in outreach strategies as an initial step to creating an endowment; researching philanthropic organisations and individual patrons who provide funding to charities and causes at the intersection of arts and social justice. These activities collectively reflect the charity's commitment to its mission of promoting the arts, fostering community cohesion, and ensuring its long-term sustainability, thereby benefiting the public and cultural landscape.

### Achievements against objectives

On reflection of the above-mentioned activities, developing an alternate programme emphasised the importance of having contingency in place due to the nuanced nature of securing funding. The postponement of our regional programme has given us insightful time to develop a viable plan and necessary considerations to have in place to effectively implement it at a later date (ie. inclusive safeguarding procedures and thoughtful accessibility requirements).

In partnership with Artists at Risk (AR), Bosla Arts secured a grant from the NEO Philanthropy International Fund to launch the pilot residency programme in London. The programme will host Ukrainian artist, Olga Tkachenko, in London from April – July 2023 as their first resident. During the residency, Olga will be provided with accommodation and joined the Royal Drawing School's intensive 3-month art course; granting her access to an art studio, diverse courses, critique sessions, and mentoring.

With the update of our *Search for Grants* service, addition of new courses and live performance films to our website, we have expanded our digital footprint to allow for greater audience access to our digital media and greater artist access to our learning tools. This year, we received 1000+ subscribers to our website and 50,000+ views across its various pages and offerings.

Also, securing a new grant with the Bagri Foundation, alongside our current partners and donors, further catapults our efforts to become a sustainable organisation with dynamic programming (in-person and online) and diverse revenue streams to be able to support BIPOC voices across the UK in the years to come.

Lastly, two new trustees and a project coordinator from our shared communities joined the organisation. Both trustees were former participants in our programmes, reifying our principles of continual engagement and community leadership from within. Through a community led approach, we feel confident that we are laying the groundwork for more pluralistic and collaborative activity within the UK Arts sector as a whole.

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Report of the Trustees Continued  
For the year ended 31 March 2023

**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. 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 continually working to increase our reserve of unrestricted funds through private donations and are in the initial stages of creating an endowment for the organisation.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	COMM.UN
<b>Charity registration number</b>	1188634
<b>Principal address</b>	Office 249 22 Notting Hill Gate London W11 3JE

**Trustees**

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

Sebah Chaudhry  
Suren Seneviratne  
Zahed Alessa

**Independent examiner**

Robert Couser  
Couser Accountants Ltd  
162 Kingsquarter  
Maidenhead  
SL6 1AW

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



Zahed Alessa  
10<sup>th</sup> November 2023

COMM.UN  
Independent Examiners Report to the  
Trustees For the year ended 31  
March 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

**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.

*Robert Couser*

Robert Couser  
Couser Accountants Ltd  
162 Kingsquarter  
Maidenhead  
SL6 1AW

10<sup>th</sup> November 2023

COMM.UN  
Statement of Financial Activities  
For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
<b>Income and endowments from:</b>					
Donations and legacies	2	-	150,055	150,055	101,824
Charitable activities	3	150	-	150	1,350
Other trading activities	4	4,210	-	4,210	1,792
<b>Total</b>		<b>4,360</b>	<b>150,055</b>	<b>154,415</b>	<b>104,966</b>
<b>Expenditure on:</b>					
Charitable activities	5/6	(673)	(120,156)	(120,829)	(103,366)
<b>Total</b>		<b>(673)</b>	<b>(120,156)</b>	<b>(120,829)</b>	<b>(103,366)</b>
<b>Net income</b>		<b>3,687</b>	<b>29,899</b>	<b>33,586</b>	<b>1,600</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,500	18,699	20,199	18,599
<b>Total funds carried forward</b>		<b>5,187</b>	<b>48,598</b>	<b>53,785</b>	<b>20,199</b>

COMM.UN  
Statement of Financial Position  
As at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	436	591
		<b>436</b>	<b>591</b>
<b>Current assets</b>			
Debtors	12	-	7,730
Cash at bank and in hand		53,549	21,939
		<b>53,549</b>	<b>29,669</b>
<b>Creditors: amounts falling due within one year</b>	13	(200)	(10,061)
<b>Net current assets</b>		<b>53,349</b>	<b>19,608</b>
<b>Total assets less current liabilities</b>		<b>53,785</b>	<b>20,199</b>
<b>Net assets</b>		<b>53,785</b>	<b>20,199</b>
<b>The funds of the charity</b>			
Restricted income funds	14	48,598	18,699
Unrestricted income funds		5,187	1,500
<b>Total funds</b>		<b>53,785</b>	<b>20,199</b>

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



Zahed Alessa  
Chair, Trustee



COMM.UN  
Notes to the Financial  
Statements For the year  
ended 31 March 2023

## 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.

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery	25% Straight line
Computer equipment	25% Straight line

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Notes to the Financial Statements Continued  
For the year ended 31 March 2023

**2. Income from donations and legacies**

	2023 £	2022 £
<b>Restricted funds</b>		
Donations received	326	22,402
Grants received	79,768	45,000
Gifts in kind	69,961	34,422
	<u>150,055</u>	<u>101,824</u>

**3. Income from charitable activities**

	2023 £	2022 £
<b>Unrestricted funds</b>		
Income from charitable activities	150	1,350
	<u>150</u>	<u>1,350</u>

**4. Income earned from other activities**

	2023 £	2022 £
<b>Unrestricted funds</b>		
Other activities for generating funds	4,210	1,792
	<u>4,210</u>	<u>1,792</u>

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

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Programme costs	-	73,993	73,993	88,427
Support costs	673	46,163	46,836	14,939
	<u>673</u>	<u>120,156</u>	<u>120,829</u>	<u>103,366</u>

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

	Activities undertaken directly £	Support costs £	2023 £	2022 £
<b>Support costs</b>				
Programme costs	73,993	46,836	120,829	103,366

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Notes to the Financial Statements Continued  
For the year ended 31 March 2023

**7. Analysis of support costs**

	2023	2022
	£	£
Management	28,646	6,400
Finance	1,800	1,706
IT	-	2,722
General administration	16,390	2,671
Governance costs	-	1,440
	<b>46,836</b>	<b>14,939</b>

Governance costs / auditor's fees have been accounted for the in the following financial year as per the date of engagement with an independent examiner.

**8. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of owned fixed assets	156	31
Auditor's fees	-	1,440

**9. Trustee remuneration and related party transactions**

Zahed Alessa is a trustee of COMM.UN CIO and a director of COMMUN Limited.

Management fees of £7,730 were charged by the company to the charity in the year for services provided by Zahed Alessa.

**10. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for restricted funds.

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Notes to the Financial Statements Continued  
For the year ended 31 March 2023

**11. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Computer equipment</b>
	<b>£</b>
At 1 April 2022	622
Additions	-
	<hr/>
At 31 March 2023	<b>622</b>
	<hr/>
<b>Depreciation</b>	
At 1 April 2022	31
Charge for year	156
	<hr/>
At 31 March 2023	<b>187</b>
	<hr/>
<b>Net book values</b>	
At 31 March 2022	591
At 31 March 2023	<b>436</b>
	<hr/> <hr/>

**12. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts due after more than one year:</b>		
Amounts due by group and associated undertakings	<hr/> -	<hr/> 7,730
	<hr/> -	<hr/> <b>7,730</b>
	<hr/>	<hr/>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	200	7,954
Accruals and deferred income	-	2,107
	<hr/> <b>200</b>	<hr/> <b>10,061</b>
	<hr/>	<hr/>

**14. Movement in funds**

**Purpose of unrestricted Funds**

General

Programme costs

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Notes to the Financial Statements Continued  
For the year ended 31 March 2023

**Restricted Funds**

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
COMM.UN Programmes	18,699	150,055	(120,156)	48,598
	<b>18,699</b>	<b>150,055</b>	<b>(120,156)</b>	<b>48,598</b>

**Restricted Funds - Previous year**

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
COMM.UN Programmes	18,599	101,824	(101,724)	18,699
	<b>18,599</b>	<b>101,824</b>	<b>(101,724)</b>	<b>18,699</b>

**Purpose of restricted funds**

The organisation expanded its website services and offerings to includes a range of affordable learning and professional tools. It also began planning for a community development programme with a focus on providing emerging BIPOC Voices with a supportive and inclusive environment to enhance their artistic skills and knowledge. The organisation also supported a 3-month pilot residency programme which offers temporary refuge for an artist-at-risk, providing them with the opportunity to develop their practice within London's creative community as well as time to consider next steps. And lastly, in an effort to ensure its sustainability, the organisation engaged in various outreach strategies as an initial step to setting up an endowment.

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

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
General	436	4,751	5,187
<b>Restricted funds</b>			
COMM.UN Programmes	-	48,598	48,598
	<b>436</b>	<b>53,349</b>	<b>53,785</b>

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Notes to the Financial Statements Continued  
For the year ended 31 March 2023

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Previous year</b>			
<b>Unrestricted funds</b>			
General	591	909	1,500
<b>Restricted funds</b>			
COMM.UN Programmes	-	18,699	18,699
	<b>591</b>	<b>19,608</b>	<b>20,199</b>