

COMM.UN

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2024

COMM.UN
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For the year ended 31 March 2024

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COMM.UN
Report of the Trustees
For the year ended 31 March 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2024. 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 Global Majority voices. Through development programmes, events, learning tools, and digital media, COMMUN creates opportunities for Global Majority voices to collaborate, develop skills, and build networks of support 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)'.

Significant activities

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

Between April 2023 and March 2024, we completed a community engagement programme to advocate for Global Majority participation in the Arts while championing a more inclusive Arts sector.

On a monthly basis (exc. August, December, and March), in collaboration with creative facilitators, we hosted 9 online workshops covering a variety of creative and industry-related topics, some of these include Building a Sonic Archive, Writing Bilingual Poetry and Visual Storytelling.

Between March 7 - March 21, we hosted in-person community meet-ups in 3 UK cities (Birmingham, Bristol, London) for past, present and future members of our community to engage in meaningful dialogue with one another about interpersonal and professional development issues.

Lastly, to preserve and disseminate our valuable resources, we transformed our online workshop materials into 9 short courses that are accessible via our website to enhance the skills and knowledge of our community across multiple disciplines and industry related topics. We also added 11 arts films from previous programmes to our website for emerging Global Majority voices to be inspired by and learn from. These efforts were supported by an outreach campaign that included a monthly newsletter, targeted advertising, and posting social content.

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Report of the Trustees Continued
For the year ended 31 March 2024

Achievements against objectives

Our online workshops engaged 9 Global Majority artists and creative professionals, resulting in 308 sign-ups and a 35% attendance rate. Building on the learning and professional development from these workshops, we packaged them into 9 short, online courses and made them accessible via our website. Through targeted advertising, we witnessed a 1K+ increase in subscribers to our website with 57K+ page views along with 18K+ new visits to our website in general.

In our recent series of in-person community meet-ups, we partnered with three established venues: Midlands Arts Centre, Trinity Centre, and Hoxton Arches. These events were led by 12 Global Majority artists and creative professionals with a total of 200+ sign-ups and a 30% attendance rate.

Lastly, our outreach campaign achieved 250K+ impressions through newsletters, social media, and targeted advertising. Through 15 newsletter send outs, we reached 39K+ recipients with 17K+ opens. Through posting social content, we garnered 1.5K+ clicks of organic engagement (likes, comments, shares) and 300+ new follows on Instagram, thus enhancing our programme's visibility and engagement across diverse audience segments.

Through our programme and ancillary efforts, our organisation has demonstrated a clear strength in providing accessible support to Global Majority communities across the UK through our online offerings, outreach, and in-person activities. Looking forward, we aim to further develop our capacities and make accessible the necessary resources, learning, and community-building opportunities for Global Majority voices to develop their practices and sustain their careers in the Arts across the UK. Through recognising the immense potential of our approach, we remain steadfast in our mission to become front-line leaders of inclusivity and empowerment while working towards becoming self-sufficient as an organisation.

As testament to the above, financial support received from donors such as Paul Hamlyn Foundation has served as a catalyst to attract further interest from new donors while validating the importance of our initiative. For example, we secured a new 2-year grant of £80K (£40K p/a) from the City Bridge Foundation in 2024; furthering the sustainability for our work while enabling us to expand our reach, deepen our impact, and implement longer-term strategic initiatives.

Reserves

In general, reserves are 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 trading income from related activities.

COMM.UN
Report of the Trustees Continued
For the year ended 31 March 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	COMM.UN
Charity registration number	1188634
Principal address	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:

Suren Seneviratne
Sebah Chaudhry
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.....

COMM.UN
Independent Examiners Report to the Trustees
For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

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

20th August 2024

COMM.UN
Statement of Financial Activities
For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Income and endowments from:					
Donations and legacies	2	4,799	136,694	141,493	150,055
Charitable activities	3	174	2,000	2,174	150
Other trading activities	4	4,519	-	4,519	4,210
Total		9,492	138,694	148,186	154,415
Expenditure on:					
Charitable activities	5/6	(1,417)	(136,764)	(138,181)	(120,829)
Total		(1,417)	(136,764)	(138,181)	(120,829)
Net income/(cost)		8,075	1,930	10,005	33,586
Reconciliation of funds					
Total funds brought forward		5,187	48,598	53,785	20,199
Total funds carried forward		13,262	50,528	63,790	53,785

COMM.UN
Statement of Financial Position
As at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	877	436
		877	436
Current assets			
Debtors	12	30,529	-
Cash at bank and in hand		33,883	53,549
		64,412	53,549
Creditors: amounts falling due within one year	13	(1,499)	(200)
Net current assets		62,913	53,349
Total assets less current liabilities		63,790	53,785
Net assets		63,790	53,785
The funds of the charity			
Restricted income funds	14	50,528	48,598
Unrestricted income funds		13,262	5,187
Total funds		63,790	53,785

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

Zahed Alessa
Trustee



COMM.UN
Notes to the Financial Statements
For the year ended 31 March 2024

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

COMM.UN
Notes to the Financial Statements Continued
For the year ended 31 March 2024

2. Income from donations and legacies

	2024 £	2023 £
Unrestricted funds		
Donations received	4,799	-
Restricted funds		
Donations received	-	326
Grants received	82,500	79,768
Gifts in kind	54,194	69,961
	141,493	150,055

3. Income from charitable activities

	2024 £	2023 £
Unrestricted funds		
Income from charitable activities	174	150
Restricted funds		
Income from charitable activities	2,000	-
	2,174	150

4. Income earned from other activities

	2024 £	2023 £
Unrestricted funds		
Other activities for generating funds	4,519	4,210
	4,519	4,210

5. Costs of charitable activities by fund type

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Programme costs	-	88,207	88,207	73,993
Support costs	1,417	48,557	49,974	46,836
	1,417	136,764	138,181	120,829

6. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2024 £	2023 £
Support costs				
Programme costs	88,207	49,974	138,181	120,829

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Notes to the Financial Statements Continued
For the year ended 31 March 2024

7. Analysis of support costs

	2024	2023
	£	£
Management	36,975	28,646
Finance	2,320	1,800
General administration	10,679	16,390
	49,974	46,836

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	168	156
Auditor's fees	-	270

9. Trustee remuneration and related party transactions

Zahed Alessa (a trustee) donated £4,650 to the charity (2023: £Nil).

Zahed Alessa received £36,975 (2023: £28,646) for services rendered to the charity in the year.

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 2024

11. Tangible fixed assets

Cost or valuation	Computer equipment
	£
At 1 April 2023	622
Additions	610
At 31 March 2024	1,232
Depreciation	
At 1 April 2023	187
Charge for year	168
At 31 March 2024	355
Net book values	
At 31 March 2023	436
At 31 March 2024	877

12. Debtors

	2024	2023
	£	£
Amounts due within one year:		
Trade debtors	30,529	-
	30,529	-

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,499	200
Accruals and deferred income	-	-
	1,499	200

14. Movement in funds

Purpose of unrestricted Funds

General

Programme costs

COMM.UN
Notes to the Financial Statements Continued
For the year ended 31 March 2024

Restricted Funds

	Balance at 01/04/2023	Incoming resources	Outgoing Resources	Balance at 31/03/2024
	£	£	£	£
COMM.UN Programmes	48,598	138,694	(136,764)	50,528
	48,598	138,694	(136,764)	50,528

Restricted Funds - Previous year

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
COMM.UN Programmes	6,289	150,055	(120,156)	48,598
	6,289	150,055	(120,156)	48,598

Purpose of restricted funds

In an effort to ensure its sustainability, the organisation maintains 3 months of general and administrative expenses in its restricted funds account.

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
General	877	9,584	10,461
Restricted funds			
COMM.UN Programmes	-	53,310	53,310
	877	62,894	63,771

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Notes to the Financial Statements Continued
For the year ended 31 March 2024

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