

Charity number: 1188634

COMM.UN

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2025

COMM.UN  
Contents Page  
For the year ended 31 March 2025

Report of the Trustees	1 to 5
Independent Examiner's Report to the Trustees	6
Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Financial Statements	9 to 12

**COMMUN**  
**Report of the Trustees**  
**For the year ended 31 March 2025**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2025. 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 2024 and March 2025, we completed an in-person development programme to advocate for Global Majority participation in the Arts while championing a more inclusive Arts sector.

Our in-person development programme and critical discourse (supported by an outreach campaign) stands out as a significant activity, not only for its success in delivering a dynamic set of participant activities and a public facing event, but also for creating a supportive space in which voices from Global Majority communities residing in London were able to express deeply personal issues.

We provided a nurturing environment in which 19 participants were able to connect and explore complex issues of identity, loss and belonging. The programme brought participants together in over 30 daily meetings, presentations, group collaborations, guided mentoring, technical rehearsals and more - strengthening their skills, communication, and relationships with one another. The culmination of the in-person development programme was an evening of performances and activities attended by over 165+ people, with emotionally resonant pieces that engaged audiences through participatory and experiential activities.

Our programme also extended its reach through a targeted digital media campaign, with over 80,000 impressions. We also documented the programme through critical discourse that included 3 extended podcast episodes and 4 short / wrap-up films which were released and promoted on our website.

COMM.UN  
Report of the Trustees Continued  
For the year ended 31 March 2025

**Achievements against objectives**

Thus far, our work has had a resounding impact on amplifying the voices of emerging Global Majority voices residing in the UK as we foster collaborative and creative environments in which participants explore themes of identity, belonging and shared cultural experiences.

Through our in-person development programme and critical discourse, a clear need has emerged for our approach and method to create understanding amongst the various Global Majority communities that reside in the UK while nurturing empathy with audiences for the intersectional social challenges they face in their day to day.

Through our outreach efforts, we have extended the visibility of our organisation and work in general, which will contribute to the interest in showcasing the outcomes of our digital media to a wider audience as well as garner interest in our work. Our targeted social media and advertising campaign expanded our community, attracting new followers and potential stakeholders from diverse backgrounds, creating a more visible platform for Global Majority voices and their capacity to overcome societal challenges.

Lastly, having to make modifications along the way to account for unexpected challenges has led us to re-evaluate and improve our processes, helping us to refine our organisational resilience and communication strategies. Overall, this past year has highlighted our continued ability to create inclusive and impactful spaces, furthering our long-term mission of empowering underrepresented voices in the arts.

**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  
Independent Examiners Report to the Trustees  
For the year ended 31 March 2025

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

**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.

Signed by:

*Ravi Movva*

05D8D08EC4BF4C4...

Ravi Movva  
Cashify Ltd  
Old London Road  
St Albans  
AL1 1PP

7<sup>th</sup> November 2025

COMM.UN  
Statement of Financial Activities  
For the year ended 31 March 2025

	Notes	Unrestricted funds	Restricted funds	2025	2024
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	-	134,532	134,532	141,493
Charitable activities	3	878	-	878	2,174
Other trading activities	4	3,395	-	3,395	4,519
<b>Total</b>		<b>4,273</b>	<b>134,532</b>	<b>138,805</b>	<b>148,186</b>
<b>Expenditure on:</b>					
Charitable activities	5/6	-	(131,522)	(131,522)	(138,181)
<b>Total</b>		<b>-</b>	<b>(131,522)</b>	<b>(131,522)</b>	<b>(138,181)</b>
<b>Net income/(cost)</b>		<b>4,273</b>	<b>3,010</b>	<b>7,283</b>	<b>10,005</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		13,262	50,528	63,790	53,785
<b>Total funds carried forward</b>		<b>17,535</b>	<b>53,538</b>	<b>71,073</b>	<b>63,790</b>

COMM.UN  
Statement of Financial Position  
As at 31 March 2025

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	569	877
		<b>569</b>	<b>877</b>
<b>Current assets</b>			
Debtors	12	50,830	30,529
Cash at bank and in hand		23,778	33,883
		<b>74,608</b>	<b>64,412</b>
<b>Creditors: amounts falling due within one year</b>	13	(4,104)	(1,499)
<b>Net current assets</b>		<b>70,504</b>	<b>62,913</b>
<b>Total assets less current liabilities</b>		<b>71,073</b>	<b>63,790</b>
<b>Net assets</b>		<b>71,073</b>	<b>63,790</b>
<b>The funds of the charity</b>			
Restricted income funds	14	53,538	50,528
Unrestricted income funds		17,535	13,262
<b>Total funds</b>		<b>71,073</b>	<b>63,790</b>

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 2025

#### 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 2025

**2. Income from donations and legacies**

	2025 £	2024 £
<b>Unrestricted funds</b>		
Donations received	-	4,799
<b>Restricted funds</b>		
Donations received	-	-
Grants received	72,300	82,500
Gifts in kind	62,232	54,194
	<b>134,532</b>	<b>141,493</b>

**3. Income from charitable activities**

	2025 £	2024 £
<b>Unrestricted funds</b>		
Income from charitable activities	878	174
<b>Restricted funds</b>		
Income from charitable activities	-	2,000
	<b>878</b>	<b>2,174</b>

**4. Income earned from other activities**

	2025 £	2024 £
<b>Unrestricted funds</b>		
Other activities for generating funds	3,395	4,519
	<b>3,395</b>	<b>4,519</b>

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

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Programme costs	-	87,514	87,514	88,207
Support costs	-	44,008	44,008	49,974
	<b>-</b>	<b>131,522</b>	<b>131,522</b>	<b>138,181</b>

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

	Activities undertaken directly £	Support costs £	2025 £	2024 £
<b>Support costs</b>				
Programme costs	87,514	44,008	<b>131,522</b>	<b>138,181</b>

COMM.UN  
Notes to the Financial Statements Continued  
For the year ended 31 March 2025

7. Analysis of support costs

	2025	2024
	£	£
Management	36,010	36,975
Finance	2,000	2,320
General administration	5,998	10,679
	<b>44,008</b>	<b>49,974</b>

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of owned fixed assets	308	168
Auditor's fees	-	-

9. Trustee remuneration and related party transactions

Zahed Alessa received £36,010 (2024: £36,975) 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.

COMM.UN  
Notes to the Financial Statements Continued  
For the year ended 31 March 2025

11. Tangible fixed assets

Cost or valuation	Computer equipment £
At 1 April 2024	1232
Additions	-
At 31 March 2025	1232
Depreciation	
At 1 April 2024	355
Charge for year	308
At 31 March 2025	663
Net book values	
At 31 March 2024	877
At 31 March 2025	569

12. Debtors

	2025 £	2024 £
Amounts due within one year:		
Trade debtors	50,830	30,529
	50,830	30,529

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,104	1,499
Accruals and deferred income	-	-
	4,104	1,499

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 2025**

**Restricted Funds**

	<b>Balance at 01/04/2024</b>	<b>Incoming resources</b>	<b>Outgoing Resources</b>	<b>Balance at 31/03/2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
COMM.UN Programmes	50,528	134,532	(131,522)	53,538
	<b>50,528</b>	<b>134,532</b>	<b>(131,522)</b>	<b>53,538</b>

**Restricted Funds - Previous year**

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

**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**

	<b>Tangible fixed assets</b>	<b>Net current assets / (liabilities)</b>	<b>Net Assets</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General	569	6,582	7,151
<b>Restricted funds</b>			
COMM.UN Programmes	-	63,922	63,922
	<b>569</b>	<b>70,504</b>	<b>71,073</b>

COMM.UN  
Notes to the Financial Statements Continued  
For the year ended 31 March 2025

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