

BORDER CROSSINGS COMPANY LIMITED

Trustees' Report and Accounts
For the Financial Year Ended
31st March 2024



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Company Number: 03015984

Charity Number: 1048836

The company is limited by guarantee and has no share capital

BORDER CROSSINGS COMPANY LIMITED

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TRUSTEES AND ADVISORS

Trustees	Jatinder Verma MBE (chair) David Ballantyne Katharina Guderian Ambrose Musiyiwa (appointed 21/9/2023) Catriona Sinclair Anthony Brooks
Artistic director	Michael Walling
Associate director	Lucy Dunkerley
Patron	Peter Sellars
Independent Examiner	Luna Muncaster Limited
Registered Office	13 Bankside London EN2 8BN
Registered Company number	03015984
Registered Charity number	1048836

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TRUSTEES REPORT

The trustees, who are also directors of the company, submit their report and accounts for the year ended 31st March 2024.

Objectives and principal activities

The objects for which the company was established are the production of theatrical presentations, the encouragement of the arts and the promotion of education in drama, music, film and other arts. There were no significant changes in the activities of the company during the period of these accounts.

Structure, Governance and management

Border Crossings Ltd. is a company limited by guarantee and is a registered charity. The constitution of the company is set out in its memorandum and articles of association. The governing body of the company is the board of directors, which meets on a regular basis. The board has responded to the strategic needs of the organisation by developing and expanding its membership.

Financial performance and financial position

The financial performance for the year is detailed in the Statement of Financial Activities and shows a net deficit of £54,397 (2023 deficit: £32,172).

The financial position at the year-end is detailed in the Balance Sheet and shows total funds of £43,121 (2023: £97,518).

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REPORT OF THE ARTISTIC DIRECTOR ON ACHIEVEMENTS AND PUBLIC BENEFIT



2023-24 was an important year for Border Crossings. While there was less public-facing activity than in some previous years, there was a renewed depth of engagement and thoroughness of approach in our work, which reflects the shift in emphasis outlined in THE SLIGO MANIFESTO.

The company continued to be led by Michael Walling (Artistic Director) and Lucy Dunkerley (Associate Director). Emma Townsend continued to work on marketing and social media, ensuring an ongoing visibility for the company's activities. Additional freelance contractors undertook work with the company as required by projects and allowed by funding.

The board met regularly throughout the year. Many board meetings were held jointly online with the board of our sister organisation, Border Crossings Theatre Company Limited by Guarantee, based in the Republic of Ireland. This company will issue its own Annual Report and Accounts.

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THE SLIGO MANIFESTO

Border Crossings' activities during 2023-24 were framed by THE SLIGO MANIFESTO¹. There was a strong sense in everything we did that our projects were dynamic, evolving and dialogic, responding to the shifting circumstances in which we operate. These processes of co-creation were also informed by ethical imperatives, political awareness and an evolving understanding of democratic principles in society and culture. The global realism contained within our artistic processes and their results has significantly raised the potential impact of what we do.

Our work on SUPPLIANTS OF SYRIA (detailed below) has been particularly self-aware and self-critical, in line with the Manifesto's sense of the need for a conscious approach to social, economic and cultural differences in our dialogues with marginalised communities. Engaging directly with Syrian refugees in Turkey made us acutely aware both of privilege and responsibility: and the evolving performance and film both serve to confront audiences with these global realities through a conscious presentation of our own experiences.

It is also important to stress that the theatre piece and the film are distinct and complementary manifestations of the same project, and that there are likely to be others. By avoiding an exclusive focus on "production", but rather framing the performance as part of a wider cultural project, SUPPLIANTS OF SYRIA can become a fuller, more far-reaching and more deeply engaged cultural intervention. The use of digital media is critical to this; partly because the film can travel more readily than the performance, but also because the performance itself contains crucial digital elements. The refugee women are not able to travel to Europe, but they can be seen in a recorded form. The interaction between the digital and the live therefore becomes a further manifestation of the tensions at the heart of the piece: between European and Arab nations, between men and women, between the privileged and the dispossessed.

This project is the first co-production to involve both our UK and Irish companies. This cross-border expansion is lending a further diversity of viewpoint and experience to the material.

We are aware that this sense of a greater (and growing) impact would benefit from rigorous evaluation. THE MOUTH OF THE GODS has an External Evaluator attached, and we are exploring the potential for an

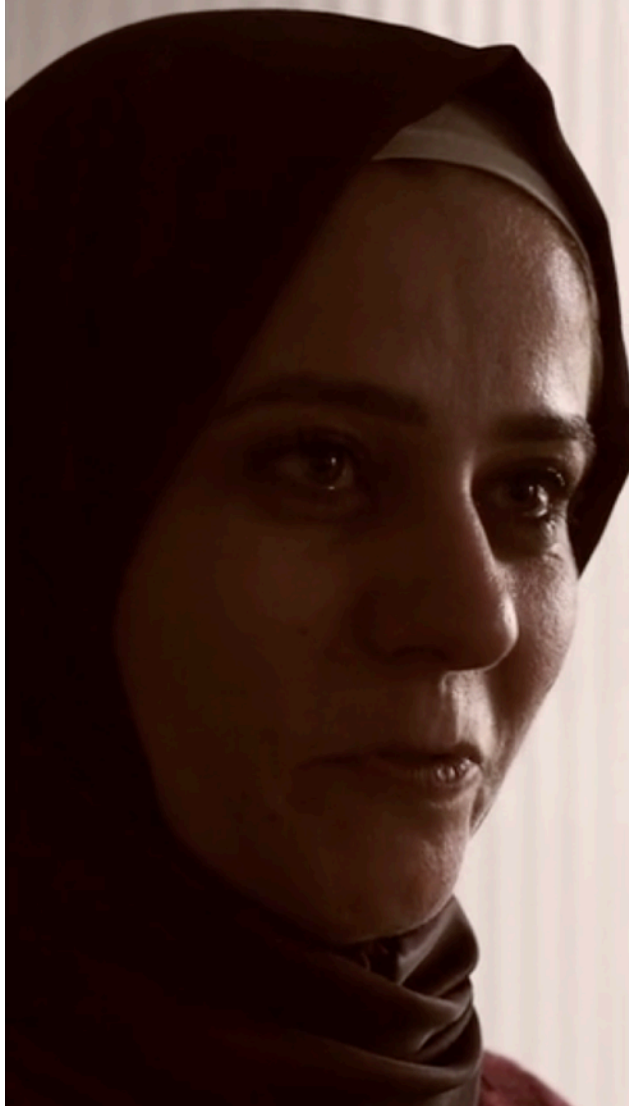
¹ <https://www.bordercrossings.org.uk/sligo-manifesto>

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academic research project, in collaboration with Queens University Belfast, to assess how artistic work of this kind can act as a catalyst for social and environmental justice, cultural and spiritual renewal.

Artistic and Education Achievements - SUPPLIANTS OF SYRIA



This project, which is crucial to Border Crossings' evolving vision and working approach, occupied much of the year as we researched, developed and financed it. In November 2023, Michael Walling and Lucy Dunkerley travelled to Adana in Southern Turkey, home of our established partners in the Film Department of Çukurova University. This month-long visit was supported by the British Council's programme "Creative Collaborations Turkey", and by the Anna Lindh Foundation, through Border Crossings Ireland. Our partners were able to establish a new further partnership with Meryem Women's Co-Operative. This organisation, which works directly with Syrian female refugees, agreed to pay their members for their participation. This meant that we overcame any ethical concerns about potential exploitation: the women

involved made an informed choice to take part as an element of their paid work with the Co-Operative. We filmed the women performing some spoken text and the movement work we developed for the choruses of SUPPLIANTS by Aeschylus. We filmed a series of interviews with those who wished to share their personal stories, and this turned out to be a very healing process for them as well as the key to the play's authenticity. We

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also recorded “behind the scenes” footage, plus interviews with local activists and partners.

In January to February 2024, a further month's workshop was undertaken with professional deviser-performers in London, supported by Arts Council England. One of these actors was an Irish man, with a background as a Moldovan refugee. The others were English, one of them the son of Nigerian migrants. All three responded in specific and perceptive ways to the video material, to the Greek play, and to the input of visiting experts. At the end of this process, a work-in-progress showing was held for an invited audience.



We are currently completing the editing of the film version and exploring ways to present both this and the live performance in Turkey and in a range of appropriate communities across the UK and Ireland. This is a more complex process than the conventional booking of a tour, and we are deliberately investing the necessary time and resources to ensure that the work is fully engaged and embedded in the communities where it will be presented. We gratefully acknowledge the financial support offered by Belfast City Council to develop the potential for the project in that city, which involved extensive outreach and network building with arts venues, refugee groups and NGOs there.

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Artistic and Education Achievements - ORIGINS: THE MOUTH OF THE GODS



During 2023, we developed plans for a large-scale project using music-theatre to narrate the histories of colonisation and resistance in Latin America, and to celebrate the cultural heritage of London's Latin American communities. This project will also involve live performances, which will take place at our new partner venue Hoxton Hall, and a complementary film. By involving the community in the creation of embroidered cloths, puppets, props and dances, the project will represent a much broader reach and deeper engagement than is usual for theatre.

In early 2024, we had confirmation of funding from the National Lottery Heritage Fund, as well as support from the Cockayne Foundation, the London Community Foundation and the Marchus Trust. Kelsey Yuhara was appointed Project Manager for this work, which will develop throughout 2024. The Hoxton Hall performances will be held in November, and the film will be ready in early 2025.

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Artistic and Education Achievements - ORIGINS: SONGSTREETS



The year began with the 11th April 2023 launch of our digital app SONGSTREETS², commissioned by ORIGINS from sound artist Thor McIntyre-Burnie and his company Aswarm, in response to Indigenous Australian musician Jessie Lloyd's residency in Brixton during the previous financial year. The launch, by Ros Griffiths from Friends of Windrush Square and project participant Article Bird Legs, was well attended, with users of the app being guided through the streets of Brixton, hearing music and stories from the community there. The app is an ongoing resource, which continues to be accessed regularly.

Artistic and Education Achievements - THE GAZA MONOLOGUES

In November 2023, we received an email from ASHTAR Theatre in Ramallah, with whom we had collaborated in 2014 and 2016 on THE PLAYS OF LOVE AND WAR. Responding to the Israeli attacks on Gaza, they were asking theatre-makers around the world to contribute to a Global reading of their piece THE GAZA MONOLOGUES: a collection of monologues first written by young Gaza's in 2010, and remaining very pertinent. Our reading was a digital event, held on Zoom and now available on YouTube³.

² For iPhone: <https://apps.apple.com/gb/app/aswarm-xr/id1624980405> For Android: <https://play.google.com/store/apps/details?id=com.gesture.aswarmxr>

³ <https://www.youtube.com/watch?v=1ST7q-YrMns>

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Thirty-one performers, many of whom had worked with Border Crossings before, contributed to this event. It was also featured on Maritime Radio in both London and New York, reaching significant audiences.

Additional Artistic and Educational Work

Border Crossings continued to be involved in a range of smaller activities and partnerships through the year. During the autumn, Michael Walling was asked to curate a series of online seminars with Indigenous theatre-makers from the Americas, in his capacity as Visiting Professor at Rose Bruford College. He was also instrumental in the college's invitation to Canadian First Nations theatre-maker Yvette Nolan to undertake a Visiting Fellowship at the College.

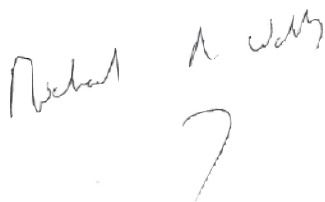
In June, Michael was a keynote speaker at a conference on "Sustainability, Pedagogy and Environmental Justice in the Performing Arts" at Royal Holloway, University of London. His talk, which was followed by additional material from the Fijian dance company VOU, is available online⁴. Later in June, he gave a workshop at the University of Rennes in France, as part of their research programme CAPS (Creative approaches to public space).

In September, Michael and Lucy presented the company's work with young people at the National Maritime Museum as part of a conference on "Play and our Changing World".

Border Crossings also took part in the digital mentoring programme for arts organisations, run by The Space with the support of Arts Council England.

Border Crossings (Ireland)

The Irish sister company will issue its own annual report and accounts.



Michael Walling
Artistic Director
Date: 17th September 2024

⁴ <https://www.youtube.com/watch?v=PY2jpporPlo>

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Taxation status

The company is a registered charity and under the provisions of section 505 of the Income and Corporation Taxes Act 1988 is exempt from liability to taxation.

Risk Review

The directors of the company carry out a risk analysis for each project to be entered into by the company and update this throughout the life of each project, identifying and quantifying the level of risk exposure that the company is subject to. Strategies are implemented to mitigate identified risks and their potential impact on the company.

Reserves policy

As at the year end, our total reserves stood at £43,121 (2023: £97,518) of which £10,580 (2023: £15,400) was restricted for specified charitable purposes and £32,541 (2023: £82,118) was unrestricted reserves.

The unrestricted reserves of £32,541 at 31st March 2024 equate to about 7 months of core operating costs, which is at a lower level than the Board would ideally wish. It is thought that the 2024/2025 financial year will see an increase in income.

We have reviewed our unrestricted reserves policy and, in view of the current economic and arts funding climate, the Board has resolved to adopt an unrestricted reserves policy of between 6 and 12 months of core operating costs.

The directors, therefore, consider that our current reserves are sufficient to enable the company to continue to operate in the current challenging economic environment.

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Statement of Trustees' Responsibilities:

The Trustees, who are also the directors of Border Crossings Company Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

A handwritten signature in black ink, appearing to read 'Jatinder', with a large, stylized loop at the end.

Jatinder Verma – Chair of the Board

Date: 17th September 2024

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BORDER CROSSINGS LIMITED

I report on the accounts of the company for the year ended 31 March 2024.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England & Wales.

It is my responsibility:

- to examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- Accounting records were not kept in accordance with section 386 of the Companies Act 2006; or

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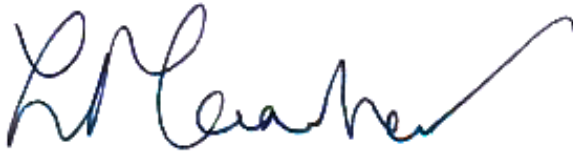
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- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.



Mrs. Luna Muncaster (ACA)

Luna Muncaster Limited
40 Vera Avenue
London N21 1RG

Date: 17th September 2024

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Statement of financial activities (including summary income and expenditure account) for the year ended 31 March 2024

	Unrestricted funds	Restricted income funds	Total funds 2024	Prior year funds 2023
	£	£	£	£
Income from:				
Donations and legacies	168	-	168	21,274
Charitable activities	1,117	44,156	45,273	134,518
Other trading activities	-	-	-	-
Investments	131	-	131	25
Total income	1,416	44,156	45,572	155,817
Expenditure on:				
Raising funds	180	-	180	180
Charitable activities	40,501	59,288	99,789	187,809
Total expenditure	40,681	59,288	99,969	187,989
Net income/(expenditure) before tax for the reporting period	(39,265)	(15,132)	(54,397)	(32,172)
Tax payable	-	-	-	-
Net income/(expenditure) after tax	(39,265)	(15,132)	(54,397)	(32,172)
Transfers between funds	(10,312)	10,312	-	-
Net movement in funds	(49,577)	(4,820)	(54,397)	(32,172)
Reconciliation of funds:				
Total funds brought forward	82,118	15,400	97,518	129,690
Total funds carried forward	32,541	10,580	43,121	97,518

The notes to the accounts on pages 18 to 21 form part of these financial statements.

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Balance sheet as at 31 March 2024

	Unrestricted funds	Restricted income funds	Total as at 31 st March 2024	Total as at 31 st March 2023
	£	£	£	£
Fixed assets				
Tangible assets	20,467	-	20,467	23,754
Total fixed assets	20,467	-	20,467	23,754
Current assets				
Stocks	1,000	-	1,000	1,036
Debtors	938	-	938	4,478
Cash at bank and in hand	16,215	10,580	26,795	69,367
Total current assets	18,153	10,580	28,733	74,881
Creditors: amounts falling due within one year	6,079	-	6,079	1,117
Net current assets/(liabilities)	12,074	10,580	22,654	73,764
Total assets less current liabilities	32,541	10,580	43,121	97,518
Creditors: amounts falling due after one year	-	-	-	-
Total net assets/(liabilities)	32,541	10,580	43,121	97,518
<u>Funds of the Charity</u>				
Restricted income funds	-	10,580	10,580	15,400
Unrestricted funds	32,541	-	32,541	82,118
Total funds	32,541	10,580	43,121	97,518

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Signed on behalf of the board



Jatinder Verma MBE
Chair of the Board
Date: 17th September 2024



David Ballantyne
Treasurer
Date: 17th September 2024

The notes to the accounts on pages 18 to 21 form part of these financial statements.

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NOTES TO THE ACCOUNTS

Border Crossings Limited is a private company limited by guarantee and has no share capital.

1. Accounting policies

a) Basis of preparation and format of the accounts

The accounts are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP); Accounting and Reporting by Charities and in accordance with Financial Reporting Standard applicable in the UK (FRS102) and with the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS102.

b) Going Concern

It is the policy of the board of the company to take careful account of the funding available for each production before entering into financial commitments for that production in order to ensure that the company will be able to meet its financial commitments. The board has no reason to believe, that for the foreseeable future any events are likely to occur which would put achievement of this policy at risk. Therefore, the board continues to adopt the going concern policy when preparing the accounts of the company.

c) Income and costs of productions.

The direct costs of productions completed or in progress are taken to the statement of financial activities as they are incurred. Any associated income, including grant income for such productions is similarly matched and taken to the statement of financial activities.

d) Stocks

Stocks are valued at the lower of cost and net realisable value.

e) Depreciation

Depreciation is provided to write off the cost of assets by equal instalments over their estimated useful life. All equipment is written off at a rate of 10% on a straight-line basis.

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2. Income from Charitable activities £45,273 (2023 £134,518):

	2024 £	2023 £
Fees	7,217	12,468
Grants	38,056	122,050
Ticket & other sales	0	-
Theatre Tax Relief	0	-
Total	45,273	134,518

Grants were received from Arts Council England, the British Council, Belfast City Council, the National Lottery Heritage Fund, the Cockayne Foundation and London Community Foundation, the Marchus Trust and Local Giving.

3. Expenditure on charitable activities £99,789 (2023 £187,809):

	2024 £	2023 £
Operating costs	39,383	8,638
Artistes & performance costs	60,406	179,171
Total	99,789	187,809

Related party transactions in the year:

There were no transactions with or loans to/from Border Crossings Theatre Company Limited, a charity incorporated in the Republic of Ireland in either the current or prior financial year. The two companies are related because of common trustees and similar objectives and principal activities.

None of the Trustees (or any person connected with them) received any remuneration or benefits during the current or prior financial year.

There were no employees during the current or prior financial year.

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4. Tangible assets:

	Website and other equipment £
Cost at 1 st April 2023	32,877
Additions in the year	-
Cost at 31 st March 2024	32,877
Accumulated Depreciation at 1 st April 2023	(9,123)
Depreciation in the year	(3,288)
Accumulated Depreciation at 31 st March 2024	(12,411)
Net Book Value at 31 st March 2024	20,467
Net Book Value at 31 st March 2023	23,754

5. Debtors £938 (2023 £4,478):

	2024 £	2023 £
Prepayments	938	1,388
Loan to related company	-	-
VAT	-	3,090
Total	938	4,478

The related company is Border Crossings Theatre Company Limited incorporated in the Republic of Ireland. The two companies are related because of common trustees and similar objectives and principal activities.

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6. Creditors (amounts falling due within one year) £6,079 (2023 £1,117):

	2024 £	2023 £
Accruals	5,715	1,053
VAT	-	-
Other creditors	364	64
Total	6,079	1,117

7. Restricted Income funds £10,580 (2023 £15,400):

	2024 £	2023 £
Origins 2021	-	(4,600)
Origins 2024	3,000	-
Suppliants of Syria	-	-
Mouth of the Gods	7,580	-
San Ignacio	-	20,000
Total	10,580	15,400

Further information on the programmes detailed under Restricted Reserves (above) can be found in the Report of the Artistic Director on pages 4-7.

8. There were no contingent liabilities nor capital or financial commitments as at 31st March 2024 or 31st March 2023.
9. There is no controlling party.

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