

**Northern Lines  
Trustees Report and Financial Statements  
for the year to 31st March 2022**

Charity number: 1169480

# Northern Lines Trustees' Annual Report Year to 31st March 2022

## CONTENTS

### Page

- 2. Reference and Administrative Information
- 3. Structure, Governance and Management
- 3. Objects and Activities
- 4. Achievements and Performance
- 8. Financial Review
- 9. Statement of Responsibilities of Trustees
- 10. Independent Examiner's Report
- 11. Statement of Financial Activities
- 12. Balance Sheet
- 13. Notes to the Accounts

## Reference and Administrative Information

Charity name:	Northern Lines, trading as the Javaad Alipoor Company
Charity registration number:	1169480
Registered Office:	83 Ducie St, Manchester M1 2JQ
Operational Address:	Peter House, Oxford St, Manchester M1 5AN

## Trustees 2021-22

Catherine Anamaria Wills [chair]  
Jennifer Reynolds  
Eileen McAuley  
Nadia Batool  
Sophie Collins (resigned 21<sup>st</sup> June 2022)

# Structure, Governance and Management

The organisation is a Charitable Incorporated Organisation, incorporated on 15<sup>th</sup> September 2015 and registered as a charity on 4<sup>th</sup> October 2016. Its governing document is the Constitution dated 15<sup>th</sup> September 2015.

## **Recruitment and Appointment of Trustees**

All trustees are nominated by existing trustees, and elected by a simple majority vote at Trustees' Meetings. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO. For details of the ongoing trustee recruitment drive, see "Organisational development" on page 7 below.

## Objects and Activities

### **Charitable Objects**

To advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama.

### **Public Benefit**

The main activities which deliver public benefit are as follows:

- We collaborate with theatre makers and communities across the UK and internationally to create productions that often take place in non-traditional theatre spaces or digitally.
- We engage with audiences and communities who have little, or no experience of theatre or live performance.
- We tell stories of diverse experiences.
- We create high quality participation projects in some of the most deprived wards in England.
- We respond to broader agendas such as social justice and health & wellbeing.
- We increase access to our projects for those who face barriers to inclusion .

The Trustees are aware of the requirement of public benefit and seek to implement the Charity Commissioners' guidance on public benefit.

## Achievements and Performance

As the Covid-19 pandemic entered its second year Northern Lines continued to adapt and evolve in response. Digital touring continued and other activity was delivered online, then as restrictions eased in the summer of 2021, face to face work returned. This culminated in January 2022 with an international residency in Sydney, Australia where a first version of our new play, Things Hidden Since the Foundation of the World, was shown as part of The Sydney Festival, and an online / live hybrid version of Rich Kids: A History of Shopping Malls in Tehran was also presented.

At the beginning of the year the team continued to work primarily remotely, and then in October we moved into a small office in SPACES, Manchester, which included co-working space for the whole team.

Formal meetings between trustees and staff continued (via Zoom and in person), with regular ongoing contact between the chair and staff to support decision-making.

## Fundraising

### Arts Council England (ACE)

We successfully applied for the second round of Cultural Recovery Funding which was designed to strengthen organisations as they came out of the early 2021 lockdown. The grant supported staff costs, some time to work with freelance artists and the development of infrastructure for digital work which we intend to continue presenting alongside live work post pandemic. The infrastructure will enable us to improve the distribution of our work worldwide while reducing our environmental impact.

In January 2021 ACE supported us with project funding to make The Colour of Our Politics, a podcast, and to support the development of Things Hidden Since the Foundation of the World as well as Pop Icons, a project which worked with migrant/refugee communities to celebrate the heritage of international pop stars, unknown outside their community.

We also successfully applied for Elevate extension funding for ongoing organisational development until March 2023. The purpose of the fund is to encourage an increase of diverse-led organisations within the National Portfolio (NPO); due to COVID the NPO process has been delayed for one year.

A significant amount of staff time was spent planning and writing an application to ACE to join the National Portfolio from April 2023, funding decisions will be announced in October 2022. We requested £370,000 per year over the 3-year funding period.

Finally, we successfully applied to ACE for £73,500 to support the creation of the full show of Things Hidden Since the Foundation of the World which will be presented at HOME in Manchester and Battersea Arts Centre in London later in 2022. The production will be our first live show since October 2019.

### Other Fundraising

In the Spring of 2021, we began working with Caroline McCormack of Achates Philanthropy to develop an ambitious fundraising strategy and evaluation framework to support our artistic plans through to 2024.

We have been slower than we hoped to implement the strategy – mostly due to staff capacity, but applications to Trusts and Foundations (Garfield Weston and John Ellerman) to support core costs, and an application to support the future of Gypsy Jams (formally Pop Icons) are now all in progress. (We have previously applied unsuccessfully to John Ellerman but had a strong steer that they would like to see another bid from us in 12 months.)

We received 25K from The British Council to support Things Hidden Since the Foundation of the World in Sydney, as well as 20K support from our Australian partners The National Theatre of Parramatta.

### **Other Income**

We generated just over 41K from our digital touring and earned a 14K commission from The National Theatre of Mannheim as well as other small commission pots from our partners on Pop Icons and The Colour of Our Politics.

### **Artistic Activity**

2021 began with the launch of our first podcast, The Colour of our Politics, which explored anti-racism in the UK and how it has been shaped by a rich history of activism and resistance. Each of the 11 episodes focussed on a moment of past political, cultural and community struggles of Black and Asian people in the UK. Javaad and co-creator and co-host Tanya Vital interviewed expert and high-profile guests including Magid Magid, Priyamvada Gopal & Arun Kundnani to discuss those moments and the effect they have had on our present. To date the podcast has reached an audience of over 1400 and prompted a vibrant community online; listeners came from far afield including the USA, India, Saudi Arabia, South Africa and Europe, as well as the UK. We have received messages from two different community education groups saying that they are using the podcast to teach anti-racism in Yorkshire and London. In April 2022 we began a new marketing and engagement campaign to promote a weekly relaunch for each of the episodes.

In May, during the easing of Covid retractions Javaad and writer and performer Chris Thorpe travelled to Mannheim, Germany to co-create Made of Mannheim. The piece was a trilingual production (English, German and Turkish) inspired by Schiller's The Maiden of Orleans and produced in co-production with Theaterhaus G7 and Nationaltheater Mannheim (NTM) as part of the Internationale Schillertage. Despite the challenges of travelling to Europe at that time, the production was a success with a 5 star review in The Stage. We performed live over 5 nights in June to an audience of 69, with a live stream to open the production, a recording on screen at the Festival Centre and an online showing.

*“Potent and thought-provoking reworking of Schiller’s play about Joan of Arc.”*  
(Verity Healey, The Stage)

Prior to our Australian residency to present a first version of Things Hidden Since the Foundation of the World, an in-person R&D had been planned followed by a sharing. Due to Covid this was not possible. Instead, we completed a significant amount of development work online, as well as some work in the rehearsal room. During that time we worked with directors Tanuja Amarasuriya, and Kirsty Housley, and writer Chris Thorpe, providing work for theatre professionals at a time of uncertainty in the industry.

Alongside Things Hidden we continued the development of Pop Icons, our participation project with migrant/refugee communities, building audiences and delivering creative

engagement. Although the pandemic impacted on our ability to deliver live events, we were able to work with partners across our four identified locations to connect with local communities and deliver a series of small test events/community engagements for approximately 315 participants:

- In Slough we worked with VIBE to create and deliver an online event with a cross section of migrant communities.
- In London we collaborated with BAC and 2 local producers to engage with people from the Afro Caribbean, West African communities, culminating in an evening of sharing /celebration at BAC.
- In Manchester we worked with Sheba Arts to make initial contact with MENA refugee participants and held sharing sessions as well as mapping potential future iterations.

Then in Bradford we worked with Juice Vamosi to set up a series of meetings with members of the Roma community, and delivered 4 sharing events in the home studios and performance space, Kala Sangam: Gypsy musicians exploring musical heritage and the living heritage of that music, and how the new generation of musicians are re-writing older Slovakian and Hungarian gypsy songs so they are about Bradford.

As a result of this work the project has evolved into two strands:

- Pop Icons which will support our audience development for Things Hidden in partnership with community facing organisations like Sheba Arts in Manchester who have reach into communities.
- Gypsy Jams which will deliver workshops for Gypsy migrant communities in the North (in partnership with KaskoSan, the Gypsies' community group), and culminate in a cross-community performance night to introducing these communities to cultural organisations and vice versa & featuring facilitated opportunities for young people to develop work responding to this heritage.

We continued to digitally tour our show Rich Kids: A History of Shopping Malls in Tehran nationally and internationally including venues in the USA and Canada and two secondary schools (a pilot programme funded by the Cultural Recovery Fund), reaching audiences of over 1500.

We also presented a live / digital hybrid version of the Rich Kids as part of Sydney Festival which was so successful that a larger venue had to be found. The success of this has led to the planning of an Australian digital tour in 2023. The show appeared in Stage Whispers Festival highlights which described it as

*“... a darkly comedic, urgent new play about entitlement, consumption and digital technology, that explores the ubiquitous feeling that our societies are falling apart.”*

In all we presented three shows of Rich Kids in Australia, with livestream audiences of 150 as well as the Live/Hybrid audiences of 600 which all sold out.

Finally, our residency as part of Sydney Festival in partnership with The National Theatre of Parramatta culminated with digital and live presentations of a first version of Things Hidden Since the Foundation of the World at the Festival. We were a major part of the 2021/22 UK/Australia season which was the largest ever cultural exchange between the two countries. As well as financial support amounting to Aus\$50,000, this was an invaluable time of development, and we worked with dramaturg Natalie Diddams, Chris

Thorpe and many of the team who will create the final show in Autumn 2022. We had an in-person audience of 160 for the sharing, and approximately the same again online.

## **Organisational Development**

We have followed government guidance relating to working from home when it has been in place, using zoom or teams for regular communication. From October we started to use our new office, although with the Omicron surge in December 2021 and January 2022 we were back at home for a period

The trustees and team have worked hard this year to continue to build the foundations of a company capable of delivering ambitious artistic, engagement & organisational plans. This has included implementing new management, finance & HR systems, overhauling all IT and communications methods and writing new policies. As mentioned above we have worked with consultant Achates Philanthropy to create a fundraising strategy.

The focus is now on the recruitment of new trustees. A skills audit has been carried out and a recruitment pack written. Both trustees and staff recognise the value in a deepening diversity as well as a wider range of skills to support the next stage of development

In March 2022 the chair led the first annual board away day which included a session led by Achates on how the trustees can support the delivery of the fundraising strategy.

This year we have begun to look at staff development. As well as regular 1-2-1s and a CPD budget for each member of staff, we are working with The Growth Company in Manchester who are experienced in helping organisations develop new ways to support staff to develop & make the most of opportunities to move their careers forward, as well as improving and developing leadership skills. Each member of staff is also allocated a board buddy as their personal contact.

## **Challenges and the impact of COVID 19**

A second year of Covid restrictions have been tiring. A main challenge has been planning as changes to Covid rates and restrictions have meant last minute changes. Although there have been no more lockdowns, we have been sensitive to the personal circumstances of partners and collaborators which may mean they don't feel comfortable working in person.

Restrictions, quarantines, and tests have all become part of international travel, with the risk of people not being able to travel at the last minute.

As outlined above the development of 'Things Hidden Since the Foundation of the World' and 'Pop Icons' were particularly impacted by the lockdowns of early 2021.

Trustee recruitment has been delayed, mostly due to capacity.

## **Areas for Development**

Both trustees and staff recognise that a major area for development is evaluation and measuring the impact of our work including data collection. This is a priority going forward

and our work with Achates Philanthropy is supporting us including creating logic models for each project in order to track and evaluate progress. A priority for our administrator is to develop data collections systems for audiences, participants and collaborators.

In 2022-23 we will also work on measuring our environmental impact, particularly in relation to touring both live and digital. We plan to work with a consultant on this and have budgeted accordingly.

## **Financial Review**

The accounts for the period show a surplus on unrestricted funds.

The annual budget is approved by the board of trustees prior to each new financial year. Fundraising targets are realistic and income and expenditure is monitored monthly by the general manager. Management accounts are prepared for trustee meetings (at least quarterly). Where income targets are not met as expected, re-budgeting takes place by the General Manager and Senior Producer to reduce expenditure. Overheads are minimal. Therefore the trustees are satisfied that the charity is a going concern, and will continue to be for the foreseeable future.

### **Reserves Policy**

The trustees have established a policy to provide for any sudden and unexpected loss of income, whereby the unrestricted funds should equal at least three months of core running costs, which equates to around £20,000. At the balance sheet date the free cash reserves amounted to £51,625 (2021 £9,656); of this £11,000 is set aside as match funding. £10,000 of the remainder has been set aside in a Designated Fund towards the reserves target.



# Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations.

The trustees 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. The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 13<sup>th</sup> December 2022 and signed on their behalf by:



..... Catherine Anamaria Wills, Trustee



..... Nadia Batool, Trustee

# Independent examiner's report to the trustees of Northern Lines

I report on the accounts of the Charitable Incorporated Organisation for the year to 31<sup>st</sup> March 2022 which are set out on pages 11 to 18.

## Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 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 examiner's statement

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

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



14<sup>th</sup> December 2022

.....  
Rupert Taylor  
Easton Business Centre,  
Felix Road  
Bristol BS5 0HE

**Northern Lines**  
**Statement of Financial Activities**  
**(incorporating Income & Expenditure Account)**  
**Year to 31st March 2022**

		Unrestricted funds <b>2022</b>	Restricted funds <b>2022</b>	Total funds <b>2022</b>	Total funds <b>2021</b>
					[see Note 12]
	Notes	£	£	£	£
<b>Income:</b>					
Donations	[2]	-	412	412	16,338
Charitable activities	[3]	79,085	165,798	244,882	116,982
<b>Total Income</b>		<b>79,085</b>	<b>166,210</b>	<b>245,295</b>	<b>133,320</b>
<b>Expenditure:</b>					
Fundraising	[4]	-	8,575	8,575	-
Charitable activities	[5]	37,554	165,275	202,830	139,907
<b>Total Expenditure</b>		<b>37,554</b>	<b>173,850</b>	<b>211,405</b>	<b>139,907</b>
<b>Net Income / (Expenditure)</b>		<b>41,530</b>	<b>(7,641)</b>	<b>33,890</b>	<b>(6,587)</b>
Transfers between funds	[9]	1,205	(1,205)	-	-
<b>Net Movement in Funds</b>		<b>42,735</b>	<b>(8,846)</b>	<b>33,890</b>	<b>(6,587)</b>
Total funds brought forward		10,204	46,655	56,860	63,446
<b>Total funds carried forward</b>		<b>52,940</b>	<b>37,810</b>	<b>90,749</b>	<b>56,860</b>

# Northern Lines

## Balance Sheet

### As at 31st March 2022

	Notes	2022 £	2021 £
<b>Fixed Assets</b>	[6]	1,315	548
<b>Current Assets</b>			
Debtors and prepayments	[7]	31,606	28,345
Cash at bank and on hand		72,016	40,127
		<hr/> 103,622	<hr/> 68,472
<b>Current Liabilities</b>			
Creditors and accruals	[8]	14,188	12,161
		<hr/>	<hr/>
<b>Net Current Assets</b>		89,434	56,312
		<hr/>	<hr/>
<b>Net Assets</b>		<b>90,749</b>	<b>56,860</b>
 <b>The funds of the charity:</b>			
<b>Unrestricted funds:</b>			
General funds	[9]	30,625	9,656
Designated funds	[9]	22,315	548
<b>Restricted funds:</b>	[9]	37,810	46,655
		<hr/>	<hr/>
		<b>90,749</b>	<b>56,860</b>

Approved by the trustees on 13th December 2022 and signed on their behalf by:



.....  
Catherine Anamaria Wills  
Trustee



.....  
Nadia Batool  
Trustee

# Northern Lines

## Notes to the Accounts

### Year to 31st March 2022

#### [1] Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of preparation

The financial statements have been prepared in accordance with the 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 2015), as amended by Update Bulletin 1 issued on 2nd February 2016, and the Charities Act 2011.

Northern Lines 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).

(b) Preparation of the accounts on a going concern basis

The charity's balance sheet at 31st March 2022 is in surplus, and grant funding for 2022-23 has been secured for the planned activities of the charity. Therefore the trustees are satisfied that the charity is a going concern on an ongoing basis. For more details, see the "Financial Review" above.

(c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of activities is deferred until the criteria for income recognition have been met (see Note 7).

(d) Donated services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(f) Fund Accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds set aside by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is expressed net of VAT where charged. Expenditure is classified under the following activity headings:

[i] Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes. There were no such costs during the year in question.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, and those costs of an indirect nature necessary to support them.

[iii] Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

# Northern Lines

## Notes to the Accounts (continued)

### Year to 31st March 2022

(i) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Fixed Assets

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum on the reducing balance method. Individual items costing less than £500 are not treated as fixed assets.

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

(m) Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
<b>[2] <u>Income from donations</u></b>						
Donation from JA Arts Productions Ltd	-	-	-	731	15,606	16,337
Other donations	-	412	412	2	-	2
	-	412	412	733	15,606	16,338
<b>[3] <u>Income from charitable activities</u></b>						
Grants:						
Arts Council of England	-	125,958	125,958	-	20,825	20,825
British Council	10,000	-	10,000	-	25,000	25,000
Trusts and foundations	-	3,000	3,000	-	-	-
Total grants	10,000	128,958	138,958	-	45,825	45,825
Box office and ticket sales	-	-	-	959	262	1,221
Performance fees	66,894	-	66,894	18,788	16,787	35,575
Commissions and other fees	1,600	35,300	36,900	22,361	12,000	34,361
Royalties	591	-	591	-	-	-
Reimbursed expenses	-	1,540	1,540	-	-	-
Total income from charitable activities	79,085	165,798	244,882	42,107	74,874	116,982

The charity receives government grants from the Arts Council and the British Council to support its activities.

The total value of such grants in the year was £135,958 (2022 £45,825). There are no unfulfilled conditions or contingencies attaching to these grants in 2021-22.

**[4] Analysis of expenditure on fundraising**

	Total 2022 £	Total 2021 £
Fees to fundraisers	8,575	-
	8,575	-

# Northern Lines

## Notes to the Accounts (continued)

### Year to 31st March 2022

[5] Analysis of expenditure on charitable activities

	Total 2022	Total 2021
	£	£
<u>Direct costs:</u>		
Artistic fees	41,775	26,907
Production fees	7,125	8,983
Other production costs	22,130	12,638
Project travel and subsistence	8,984	1,800
Marketing	6,518	50
Royalties	1,075	-
Other direct costs	-	56
	<hr/> 87,607	<hr/> 50,434
<u>Support costs:</u>		
Salaries	57,346	48,707
Recruitment	530	-
Training	197	294
Travel and accommodation	2,555	-
Meeting costs	1,473	-
Professional fees	41,136	35,817
Office costs	817	894
IT costs	794	-
Insurance	1,092	-
Rent, rates, heat & light	6,303	1,732
Bank charges	141	151
Website	131	927
Subscriptions	404	292
Sundry expenses	1,090	173
Accountancy	439	-
Fee for Independent Examination	336	303
Depreciation	438	183
	<hr/> 115,223	<hr/> 89,473
Total Support Costs		
	<hr/> 115,223	<hr/> 89,473
Total Expenditure	202,830	139,907

As the charity only undertook one kind of activity during the year, support costs have not been apportioned.

[6] Tangible Fixed Assets

	Equipment 2022	Equipment 2021
<u>Cost</u>	£	£
Opening balance	731	-
Additions during the year	1,205	731
	<hr/> 1,936	<hr/> 731
<u>Depreciation</u>		
Opening balance	183	-
Charge for the year	438	183
	<hr/> 621	<hr/> 183
Net Book Value:	1,315	548

# Northern Lines

## Notes to the Accounts (continued)

### Year to 31st March 2022

[7] <u>Debtors and prepayments</u>	2022	2021			
	£	£			
Trade debtors	26,614	28,345			
Prepayments	1,344	-			
Rent deposit	1,157	-			
VAT refund due	2,492	-			
	<hr/>	<hr/>			
	31,606	28,345			
[8] <u>Creditors</u>	2022	2021			
	£	£			
Amounts due within 12 months:					
Trade creditors	13,852	10,873			
Accruals	336	252			
VAT liability	-	1,036			
	<hr/>	<hr/>			
	14,188	12,161			
[9] <u>Movements in funds</u>	Balance at			Transfers	Balance at
<i>[for previous year, see Note 11]</i>	31/03/2021	Income	Expenditure	between	31/03/2022
				funds	
<u>Restricted Funds:</u>					
Arts Council - Elevate	3,462	107,252	(72,179)	(1,205)	37,330
Arts Council - Creating in Uncertainty	18,193	33,460	(51,173)	-	480
Arts Council - Cultural Recovery Fund	-	25,498	(25,498)	-	-
British Council	25,000	-	(25,000)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Restricted Funds:	46,655	166,210	(173,850)	(1,205)	37,810
<u>Unrestricted Funds:</u>					
<u>Designated Funds:</u>					
Fixed Asset Reserve	548	-	(438)	1,205	1,315
ACE match funding reserve	-	-	-	11,000	11,000
Core funding designated fund	-	-	-	10,000	10,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Designated Funds:	548	-	(438)	22,205	22,315
<u>General Funds</u>	9,656	79,085	(37,116)	(21,000)	30,625
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds:	10,204	79,085	(37,554)	1,205	52,940
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds:	56,860	245,295	(211,405)	-	90,749

The Arts Council Elevate grant is for organisational development, to improve the charity's resilience.

The Arts Council "Creating in Uncertainty" grant is to make a podcast and further develop two new shows.

The Arts Council "Cultural Recovery Fund" grant is to support the charity in returning to a sustainable operating model following the Covid lockdowns.

The British Council grant is to support Australian touring costs for two new shows.

The transfer from the Arts Council Elevate fund to the Fixed Asset Reserve is to cover future depreciation on assets funded from this grant.

The Fixed Asset Reserve provides for future depreciation of equipment.

The ACE Match Funding Reserve holds funds required to secure future grant funding.

The Core Funding Designated Fund provides for contingency in the event of loss of funding, as per the Reserve policy.



# Northern Lines

## Notes to the Accounts (continued)

### Year to 31st March 2022

#### [10] Payments to trustees and related party transactions

No trustees received remuneration for acting as trustees during the year (2021 nil).

One trustee received payments totalling £1,722 for PR services to the charity (2021 £2,654 to one trustee).

Such payments are permitted by the charity's governing document and compliant with Section 185 of the Charities Act 2011.

There were no expenses payments to trustees during the year (2021 nil).

There were no other related party transactions during the year (2021 nil).

[11] <u>Staff costs</u>	2022	2021
	£	£
Salaries	55,035	47,417
Employer's National Insurance	1,099	321
Employer pension	1,212	970
	<hr/>	<hr/>
	57,346	48,707

The average number of employees during the year was 2.0 (2021 1.8), and the full time equivalent 1.5 (2021 1.3).

No employee earned over £60,000 per annum during the year.

The key management personnel of the charity during the year were the trustees, the Executive Producer and the General Manager. The total employee benefits paid to the key management personnel during the year was £56,950 (2021 £52,663), this being the salaries and fees paid to the Artistic Director and General Manager.

#### [12] Previous year comparison

<u>Movements in funds</u>	Balance at 31/03/2020	Income	Expenditure	Transfers between funds	Balance at 31/03/2021
<u>Restricted Funds:</u>					
Arts Council - Elevate	53,977	16,287	(66,801)	-	3,462
Arts Council - National Lottery	8,352	29,868	(38,220)	-	-
Arts Council - Creating in Uncertainty	-	19,325	(1,132)	-	18,193
British Council	-	25,000	-	-	25,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Restricted Funds:	62,328	90,480	(106,153)	-	46,655
<u>Unrestricted Funds:</u>					
Designated Funds:					
Fixed Asset Reserve	-	-	-	548	548
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Designated Funds:	-	-	-	548	548
<u>General Funds</u>	1,118	42,840	(33,754)	(548)	9,656
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds:	1,118	42,840	(33,754)	-	10,204
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds:	63,446	133,320	(139,907)	-	56,860

# Northern Lines

## Notes to the Accounts (continued)

### Year to 31st March 2022

[12] Previous year comparison (continued)

#### Statement of Financial Activities 2020-21

	Unrestricted funds	Restricted funds	Total funds
	2021	2021	2021
	£	£	£
<b>Income:</b>			
Donations	733	15,606	16,338
Charitable activities	42,107	74,874	116,982
<b>Total Income</b>	<b>42,840</b>	<b>90,480</b>	<b>133,320</b>
<b>Expenditure:</b>			
Charitable activities	33,754	106,153	139,907
<b>Total Expenditure</b>	<b>33,754</b>	<b>106,153</b>	<b>139,907</b>
<b>Net Income / (Expenditure)</b>	<b>9,086</b>	<b>(15,673)</b>	<b>(6,587)</b>
Transfers between funds	-	-	-
<b>Net Movement in Funds</b>	<b>9,086</b>	<b>(15,673)</b>	<b>(6,587)</b>
Total funds brought forward	1,118	62,328	63,446
<b>Total funds carried forward</b>	<b>10,204</b>	<b>46,655</b>	<b>56,860</b>

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