

Northern Lines
Trustees Report and Financial Statements
for the year to 31st March 2023

Charity number: 1169480

Northern Lines Trustees' Annual Report Year to 31st March 2023

CONTENTS

Page

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

Reference and Administrative Information

Charity name: Northern Lines, trading as the Javaad Alipoor Company
Charity registration number: 1169480
Registered Office and operational address: Use.Space, Paddock St, Manchester M12 6HT

Trustees 2022-23

Eileen McAuley

Nadia Batool

Anne Marie Teed (appointed 13th December 2022)

Aliceson Robinson (appointed 16th June 2023)

Catherine Anamaria Wills (resigned 16th June 2023)

Sophie Collins (resigned 21st June 2022)

Jennifer Reynolds (resigned 21st February 2023)

Structure, Governance and Management

The organisation is a Charitable Incorporated Organisation, incorporated on 15th September 2015 and registered as a charity on 4th October 2016. Its governing document is the Constitution dated 15th September 2015, as amended on 4th January 2022.

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 6 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

April 2022 - March 2023

The highlight of the year was that, with the lifting of all Covid-19 restrictions, Northern Lines premiered its first full live performance 'Things Hidden Since the Foundation of the World' at HOME, in Manchester. This was a development of our international residency at Sydney Festival in January 2022 where an initial version was shown.

The team continued working both from home, and from SPACES, a co-working space where we have a small office and access to shared desks.

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 to ACE for £73,500 to support the creation of the full show of Things Hidden Since the Foundation of the World which was presented at HOME in Manchester (Oct 22) and Battersea Arts Centre (Nov 22) in London. As mentioned above the production was our first live show since October 2019.

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

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 resource.

We had previously applied unsuccessfully to the John Ellerman Foundation to support core costs but had a strong steer that they would like to see another bid from us in 12 months. We submitted the second bid in March 2023 which was ultimately successful. John Ellerman will support the company with 30K a year for 3 years.

Other Income

We were supported by HOME, Manchester, and The National Theatre of Parramatta to create Things Hidden Since the Foundation of the World. We also earned £34,750 in performance fees from HOME and Battersea Arts Centre.

We will submit a Theatre Tax Relief Claim of approximately £40K to HMRC.

Despite reasonably healthy reserves, at the beginning of 2023 cashflow was a challenge which meant we had to request a temporary overdraft of £20K from our bank. This was due to the project-to-project nature of the organisation as final grant payments related to March were not received until April. The lack of capacity to submit more fundraising applications was also an issue; with NPO funding and a full team, we don't anticipate

cashflow being an issue going forward. On reflection we could have considered applying for further COVID support from ACE through their 3rd strand of Cultural Recovery funds.

Artistic Activity

In October 2022 we premiered our first show since October 2019. 'Things Hidden Since the Foundation of the World' opened at HOME in Manchester before showing at Battersea Arts Centre for 2 weeks to an almost sold out audience. The show, which explores violence, digital culture and the post-colonial world, received excellent reviews including a 5 star review from The Guardian.

"Alipoor and his collaborators have the skill of turning mind-stretching ideas into theatrically thrilling performance. The show gleefully mashes up genres, smashing together the quiet authority of the murder mystery podcast, the intimacy of autobiographical storytelling, and the visual spectacle of multimedia performance – while simultaneously deconstructing each of these forms. In a culture that so often seeks to simplify, this is a dazzling argument for complexity"

- **The Guardian**

Things Hidden has since been presented as part of the Horizon Showcase at the Edinburgh Fringe Festival through a 2-week run at The Traverse Theatre in August 2023. The show will be presented at Michigan in Nov 23, be part of Sydney Festival in January 2024, and tour to the USA in 2024.

Alongside Things Hidden we further developed our strands of engagement and participation work, including on our Pop Icons and Gypsy Jams projects.

- In Bradford we worked with Juice Vamossi and Kasko San to create and deliver a musical project which brought traditional Roma and Gypsy music together with stories of resisting racism during the holocaust. More than two hundred participants engaged.
- In Manchester and London we delivered a strand of engagement projects that were based on our Pop Icons methodology. Through rehearsal and previews at both venues we opened up the front of house and bar areas of the venues and empowered people from local MENA communities to participate by curating their own "pop icon" parties. Over five events, around five hundred people participated.

In April 2022 we began a new marketing and engagement campaign to promote a weekly relaunch 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. 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.

Artist Support

Another Route – we are part of a consortium led by Forest Fringe in 2022 which is supporting a group of artists to internationalise their creative practice through a curated programme of events and residencies. This was developed in 2023, and Javaad mentoring

a young artist from North of England called Jamal Gerrard, which involved supporting the dramaturgy of his new play.

We did a series of workshops and panel discussions focussed on international emerging artists presenting at the Edinburgh Fringe, had mentorship sessions with 6 Canadian artists as part of an ongoing partnership with the Canadian High Commission,

Talks

Post show discussions took place for Things Hidden, co-curated with the venues, that focused on the content of the show and the women's movement in Iran.

Javad co-curated and participated in a series of events in Bradford Literature Festival about the war in Ukraine and how it is represented in literature and theatre.

Javaad spoke at two events curated by the Fringe Society and Farnham Maltings, and also hosted the installation of Bradford University's new chancellor.

Organisational 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 and preparation to apply to Arts Council England to be a National Portfolio organisation.

The focus in 22-23 was the recruitment of new trustees. 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. Two new trustees, including a new dynamic chair (Aliceson Robinson), have since been elected to the board.

With the success of National Portfolio application, planning for a new team took place. Supported by our new trustee, Ann Marie Teed, who has expertise in HR we successfully recruited a full time Executive Producer who started in May. Three new full-time members of staff and a part time General Manager will join us in September 2023.

Challenges and the impact of COVID 19

As mentioned above fundraising was a challenge this year. As a result of COVID 19 ACE delayed by a year the National Portfolio Application process. Our ACE Elevate funds were extended but only 50K was granted, half the amount of the first year's grant, so our resource to fundraise further was limited.

We recruited an Administrator in October 2021 however this didn't work out which added to our capacity challenges. However, we did engage a young producer to support the team during the production of Things Hidden.

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 a condition of our ACE funding agreement is to use a new platform, Illuminate, to capture data and audience feedback.

We will also work on measuring our environmental impact, particularly in relation to touring both live and digital and have engaged a consultant to support us.

The induction of the new team including the move to a new office big enough to accommodate the entire staff.

Financial Review

The accounts for the period show a deficit on unrestricted funds; however this was planned for by temporarily utilising unrestricted reserves, including £21,000 of designated funds set aside for this purpose.

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 Executive Producer to reduce expenditure.

Other than office rent, 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 £58,000. At the balance sheet date the free cash reserves amounted to £28,093 (2022 £51,625); therefore £20,000 has been set aside in a Contingency Fund to cover three months' running costs as mentioned above, and a plan is in place to increase those reserves to £45,000 by the end of 2023-24, and £60,000 by the end of 24-25.

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 charity 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 25th October 2023 and signed on their behalf by:

Aliceson Robinson

..... Aliceson Robinson, 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 31st March 2023 which are set out on pages 10 to 17.

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.



..... 26th October 2023

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

Northern Lines
Statement of Financial Activities
(incorporating Income & Expenditure Account)
Year to 31st March 2023

		Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
					[see Note 12]
	Notes	£	£	£	£
Income:					
Donations	[2]	-	-	-	412
Charitable activities	[3]	45,991	163,805	209,796	244,882
Total Income		45,991	163,805	209,796	245,295
Expenditure:					
Fundraising	[4]	-	6,113	6,113	8,575
Charitable activities	[5]	58,852	206,502	265,354	202,830
Total Expenditure		58,852	212,615	271,466	211,405
Net Income / (Expenditure)		(12,861)	(48,810)	(61,670)	33,890
Transfers between funds	[9]	(11,000)	11,000	-	-
Net Movement in Funds		(23,861)	(37,810)	(61,670)	33,890
Total funds brought forward		52,940	37,810	90,749	56,860
Total funds carried forward		29,079	-	29,079	90,749

Northern Lines

Balance Sheet

As at 31st March 2023

	Notes	2023 £	2022 £
Fixed Assets	[6]	986	1,315
Current Assets			
Debtors and prepayments	[7]	56,361	31,606
Cash at bank and on hand		-	72,016
		<hr/> 56,361	<hr/> 103,622
Current Liabilities			
Creditors and accruals	[8]	28,268	14,188
		<hr/> 28,093	<hr/> 89,434
Net Current Assets			
		<hr/> 29,079	<hr/> 90,749
Net Assets			
The funds of the charity:			
Unrestricted funds:			
General funds	[9]	8,093	30,625
Designated funds	[9]	20,986	22,315
Restricted funds:	[9]	-	37,810
		<hr/> 29,079	<hr/> 90,749

Approved by the trustees on 25th October 2023 and signed on their behalf by:

Aliceson Robinson

.....
Aliceson Robinson
Trustee



.....
Nadia Batool
Trustee

Northern Lines

Notes to the Accounts

Year to 31st March 2023

[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 2023 is in surplus, and three year core funding has been secured from 2023 to 2026 from the Arts Council. 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 activity headings:

[i] Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[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 2023

(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 charity 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.

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Unrestricted £	2022 Restricted £	2022 Total £
[2] <u>Income from donations</u>						
Other donations	-	-	-	-	412	412
	-	-	-	-	412	412

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Unrestricted £	2022 Restricted £	2022 Total £
[3] <u>Income from charitable activities</u>						
Grants:						
Arts Council of England	-	82,365	82,365	-	125,958	125,958
British Council	1,000	-	1,000	10,000	-	10,000
Trusts and foundations	-	-	-	-	3,000	3,000
Total grants	1,000	82,365	83,365	10,000	128,958	138,958
Box office and ticket sales	14	-	14	-	-	-
Performance fees	-	34,750	34,750	66,894	-	66,894
Commissions and other fees	125	46,690	46,815	1,600	35,300	36,900
Royalties	3,000	-	3,000	591	-	591
Reimbursed expenses	-	-	-	-	1,540	1,540
Theatre Tax Relief	41,852	-	41,852	-	-	-
Total income from charitable activities	45,991	163,805	209,796	79,085	165,798	244,882

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 £83,365 (2022 £135,958). There are no unfulfilled conditions or contingencies attaching to these grants in 2022-23.

[4] Analysis of expenditure on fundraising

	Total 2023 £	Total 2022 £
Fees to fundraisers	6,113	8,575
	6,113	8,575

Northern Lines

Notes to the Accounts (continued)

Year to 31st March 2023

[5] Analysis of expenditure on charitable activities

	Total 2023	Total 2022
	£	£
<u>Direct costs:</u>		
Artistic fees	36,074	41,775
Production fees	18,000	7,125
Other production costs	54,735	22,130
Transport, travel and subsistence	31,082	8,984
Marketing	5,152	6,518
Royalties	300	1,075
	<hr/>	<hr/>
	145,344	87,607
<u>Support costs:</u>		
Salaries [see Note 11]	53,053	57,346
Recruitment	625	530
Training	-	197
Travel and accommodation	6,080	2,555
Meeting costs	1,250	1,473
Professional fees	42,463	41,136
Office costs	472	817
IT costs	977	794
Insurance	2,128	1,092
Rent, rates, heat & light	8,487	6,303
Bank charges	1,243	142
Exchange rate losses	579	(1)
Website	220	131
Subscriptions	185	404
Sundry expenses	758	1,090
Accountancy	826	439
Fee for Independent Examination	336	336
Depreciation	329	438
	<hr/>	<hr/>
Total Support Costs	120,010	115,223
	<hr/>	<hr/>
Total Charitable Expenditure	265,354	202,830

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

[6] Tangible Fixed Assets

	Equipment 2023	Equipment 2022
<u>Cost</u>	£	£
Opening balance	1,936	731
Additions during the year	-	1,205
	<hr/>	<hr/>
	1,936	1,936
<u>Depreciation</u>		
Opening balance	621	183
Charge for the year	329	438
	<hr/>	<hr/>
	950	621
	<hr/>	<hr/>
Net Book Value:	986	1,315

Northern Lines

Notes to the Accounts (continued)

Year to 31st March 2023

[7] <u>Debtors and prepayments</u>	2023	2022
	£	£
Trade debtors	150	26,614
Grants due	12,350	-
Prepayments	852	1,344
Rent deposit	1,157	1,157
VAT refund due	-	2,492
Theatre Tax Relief due	41,852	-
	<hr/>	<hr/>
	56,361	31,606

[8] <u>Creditors</u>	2023	2022
	£	£
Amounts due within 12 months:		
Trade creditors	8,387	13,852
Accruals	456	336
VAT liability	156	-
Bank overdraft	19,270	-
	<hr/>	<hr/>
	28,268	14,188

[9] <u>Movements in funds</u>	Balance at			Transfers	Balance at
<i>[for previous year, see Note 11]</i>	31/03/2022	Income	Expenditure	between	31/03/2023
				funds	
<u>Restricted Funds:</u>					
Arts Council - Elevate	37,330	5,000	(42,330)	-	-
Arts Council - Creating in Uncertainty	480	3,865	(4,345)	-	-
Arts Council - Things Hidden	-	154,940	(165,940)	11,000	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Restricted Funds:	37,810	163,805	(212,615)	11,000	-
<u>Unrestricted Funds:</u>					
<u>Designated Funds:</u>					
Fixed Asset Reserve	1,315	-	(329)	-	986
ACE match funding reserve	11,000	-	-	(11,000)	-
Core funding designated fund	10,000	-	-	(10,000)	-
Contingency fund	-	-	-	20,000	20,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Designated Funds:	42,315	-	(329)	(1,000)	20,986
<u>General Funds</u>	30,625	45,991	(58,523)	(10,000)	8,093
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds:	52,940	45,991	(58,852)	(11,000)	29,079
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds:	90,749	209,796	(271,466)	-	29,079

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

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

The Things Hidden funding is to support the production by this name.

The Fixed Asset Reserve provides for future depreciation of equipment.

The ACE Match Funding Reserve held funds required to secure grant funding for the Things Hidden project.

This project is now completed, and the full amount has been transferred to the Things Hidden restricted fund.

The Core Funding Designated Fund was a budgeted contribution from general reserves to core costs in 2022-23.

The Contingency Fund sets aside three months' core running costs to cover for an unexpected drop in funding, as per the Reserves policy.

Northern Lines

Notes to the Accounts (continued)

Year to 31st March 2023

[10] Payments to trustees and related party transactions

No trustees received remuneration for acting as trustees during the year (2022 nil).

One trustee received payments totalling £3,450 for PR services to the charity (2022 £1,722 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 (2022 nil).

There were no other related party transactions during the year (2022 nil).

[11] <u>Staff costs</u>	2023	2022
	£	£
Salaries	51,338	55,035
Employer's National Insurance	466	1,099
Employer pension	1,249	1,212
	<hr/>	<hr/>
	53,053	57,346

The average number of employees during the year was 2.0 (2022 2.0), and the full time equivalent 1.5 (2022 1.5).

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 £58,213 (2022 £56,950), 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 31/03/2021	Income	Expenditure	Transfers between funds	Balance at 31/03/2022
<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>					
Designated Funds:					
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

Northern Lines

Notes to the Accounts (continued)

Year to 31st March 2023

[12] Previous year comparison (continued)

<u>Statement of Financial Activities 2021-22</u>		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income:				
Donations	[2]	-	412	412
Charitable activities	[3]	79,085	165,798	244,882
Total Income		79,085	166,210	245,295
Expenditure:				
Fundraising	[4]	-	8,575	8,575
Charitable activities	[5]	37,554	165,275	202,830
Total Expenditure		37,554	173,850	211,405
Net Income / (Expenditure)		41,530	(7,641)	33,890
Transfers between funds	[9]	1,205	(1,205)	-
Net Movement in Funds		42,735	(8,846)	33,890
Total funds brought forward		10,204	46,655	56,860
Total funds carried forward		52,940	37,810	90,749




Title	Northern Lines Accounts - Final version to sign
File name	Northern Lines CI...-23 - final-3.pdf
Document ID	275296ca33f184d7a8fdab083676ebf09af664a1
Audit trail date format	DD / MM / YYYY
Status	● Signed

Document history

 SENT	26 / 10 / 2023 09:36:42 UTC	Sent for signature to Aliceson Robinson (arobinson@heidrick.com), Nadia Batool (nadiabatool@me.com) and Rupert Taylor (rupert.taylor@rocketmail.com) from sarah@javaadalipoor.co.uk IP: 86.183.45.21
 VIEWED	26 / 10 / 2023 10:28:39 UTC	Viewed by Aliceson Robinson (arobinson@heidrick.com) IP: 213.86.140.230
 SIGNED	26 / 10 / 2023 10:29:15 UTC	Signed by Aliceson Robinson (arobinson@heidrick.com) IP: 213.86.140.230
 VIEWED	26 / 10 / 2023 12:03:46 UTC	Viewed by Rupert Taylor (rupert.taylor@rocketmail.com) IP: 157.41.198.219
 VIEWED	26 / 10 / 2023 22:52:54 UTC	Viewed by Nadia Batool (nadiabatool@me.com) IP: 45.133.172.202

Title	Northern Lines Accounts - Final version to sign
File name	Northern Lines CI...-23 - final-3.pdf
Document ID	275296ca33f184d7a8fdab083676ebf09af664a1
Audit trail date format	DD / MM / YYYY
Status	● Signed

Document history

 SIGNED	26 / 10 / 2023 23:08:49 UTC	Signed by Nadia Batool (nadiabatool@me.com) IP: 45.133.172.202
 SIGNED	27 / 10 / 2023 02:57:14 UTC	Signed by Rupert Taylor (rupert.taylor@rocketmail.com) IP: 157.41.224.237
 COMPLETED	27 / 10 / 2023 02:57:14 UTC	The document has been completed.