

**Northern Lines
Trustees Report and Financial Statements
for the year to 31st March 2024**

Charity number: 1169480

Northern Lines Trustees' Annual Report Year to 31st March 2024

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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 2023-24

Eileen McAuley

Nadia Batool

Anne Marie Teed

Aliceson Robinson (appointed 16th June 2023)

Catherine Anamaria Wills (resigned 16th June 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 2023 - March 2024

Northern Lines CIO has had an extraordinary year of development over 2023/24 in which we have grown our team, toured internationally, taken two new projects through R&D, delivered an impactful participatory project in the North West and set the foundation to support a continued programme of work of quality and ambition.

We recruited two new trustees including the new Chair of the Board, Aliceson Robinson and Ann-Marie Teed, who brings HR experience from Factory International.

We on-boarded our new Executive Producer, Fenella Dawnay, and in September 2023 recruited a new staff team including a General Manager, Producer, Administrator and Communications manager.

We set up a new office space at UseSpace, where we have our own office, including 6 desks and access to facilities, including board rooms, for no extra charge.

Formal meetings between trustees and staff continued, mainly in person, with a Board Away day taking place in August 2023 to discuss strategic direction and guiding aims. With regular ongoing contact between the chair and executive team to support decision-making.

Fundraising

Successful applications

We submitted a successful application to Bertha Foundation Artivism Award grant for \$21,000 USD to produce *A Flag Large Enough*, a participatory project produced in partnership with KaskoSan, working with members of the GRT community across Bradford

and Bolton. 8 workshops culminated in a free sharing presented at Theatre in the Mill, Bradford, on 16 May 2024 to audience of 50.

As members of the Horizon cohort of 2023, we were supported through their Onward Touring Fund to undertake a research and networking trip to the USA West Coast for £1,500 and to, ultimately, tour *Things Hidden Since the Foundation of the World* there in September 2024 with support of £8,486.

We also received £10,000 from the British Council to take *Things Hidden Since the Foundation of the World* to SydFest 2024, co-produced with Riverside's National Theatre of Parramatta.

Pending applications

We have submitted further applications to:

- PAC NYC for The Democracy Cycle fund for an R&D for future work to take place in Jan - Feb 2025. £47k / \$60k
- British Council International Development Fund for an R&D for future work to take place in Jan - Feb 2025. £50k.
- U.S. Embassy to the United Kingdom Annual Program Statement for a new internationalist participatory project for 24/25. - £64,196

Ongoing Funding

Arts Council England (ACE)

We successfully reported against our NPO grant, establishing a strong relationship with our ACE Relationship Manager, maintaining a sensible level of risk and ensuring clear, open communication with ACE.

John Ellerman Foundation

We completed our annual progress report to the John Ellerman Foundation who have provided core funding to the company over 3 years from 2023 – 2026.

Other Fundraising

In the Spring of 2023, we worked with Caroline McCormack of Achates Philanthropy to coordinate an ambitious fundraising strategy and diversification framework to support our artistic plans through to 2026. We worked with Achates Philanthropy again in September 2023 to consider US fundraising opportunities.

We continue to diversify our income streams – which has been delayed mostly due to staff resource – and will continue this work in 2024/25.

We have built our reserves up to £40,000 over the year and are on our way to meet our reserves target of £60,000 by 2026.

Artistic Activity

In August 2023 we took *Things Hidden Since the Foundation of the World* to the Traverse Theatre, Edinburgh for 2 weeks as part of the Horizon Showcase. The show, which explores violence, digital culture and the post-colonial world, received great feedback and the showcase provided excellent networking support, introducing us to international programmers and presenters.

The international recognition of *Things Hidden Since the Foundation of the World* has been significant, with the show playing at larger scale spaces than any of our work previously, including the Sydney Opera House Drama Theatre. It's connected people across three continents already; reaching audiences of 5580 in 23/24 at The Traverse Theatre in August 23, UMS, Michigan in November 23 and the Sydney Opera House as part of Sydney Festival in January 2024. We used the run in Australia to secure new production photos and a good quality recording of the show.

We are looking forward continuing to tour it between September – November 2024, to On the Boards (Seattle, USA), PICA (Portland, USA), UCLA (LA, USA), Dublin Theatre Festival (Ireland) and Maryland University (Washington, USA).

Alongside *Things Hidden* we presented *A Flag Large Enough*, created with KaskoSan, at Theatre in the Mill, Bradford. This was a hugely successful project, by every metric we set: the depth and transformative power for participants; exploration of a politically thorny but important topic with people who wouldn't usually engage with our work; meaningful and lasting relationships with a new community for our company and a sense of real flair and joy to the final sharing.

Future plans for further participatory projects in the North West are taking shape, and we are pursuing funding opportunities to work with Sahba and Sheba in 2025/26.

We have also further researched and developed two large-scale new shows, including one adaptation, working with partners such as Bradford 2025 and Factory International.

Procurement was undertaken in November 2023 for a new website and the contract was awarded to Peter&Paul. The new website launched in June 2024, offering a window across the breadth of our work and a new space for us to platform our collaborators and projects and connect with our audiences across the world. An interactive world map, with pins representing our international collaborators and venue partners, sits behind the website presenting a global, collaborative outlook.

Artist Support

We engaged an intern from University of Michigan to work with us to present *Things Hidden* at the Traverse Theatre, Edinburgh.

Javaad Alipoor also mentored one of the "Factory Fellows" graduates from the Factory International fellowship programme between September – November 2023, working with them to develop critical thinking and be a sounding board for ideas to encourage ambition.

Talks

Post show discussions took place for *Things Hidden*, co-curated with the venues, that focused on the content of the show.

Javaad and Raam "King Raam" Emami, were invited to speak at the prestigious Penny Stamps Speaker Series at Michigan Theater in Ann Arbor, USA. Presented alongside the run of *Things Hidden Since the Foundation of the World* at UMS in November 2023. The talk includes a presentation by Javaad on TJAC's manifesto, performances by King Raam and a panel discussion moderated by NPR Arts Desk veteran reporter, Neda Ulaby.

Organisational Development

In August 2024 Aliceson Robinson led our second annual board away day which included sessions on strategic goals, creative ambition and target outcomes as well as a review of the fundraising strategy.

Our new staff team has undergone some changes with a focus on a core administrative team of a full time General Manager and Company Assistant and a part time Producer and Communications Manager who can work flexibly across our projects.

The focus in 23-24 is 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.

We have drafted, updated and finalised the following company policies:

- Finance: Financial Management, Reserves, Procurement, Ethical Fundraising
- HR: Sickness and Absence, Conflict of Interest, Disciplinary, TOIL, Wellbeing, Grievance
- GDPR and data
- Health and Safety
- Anti-slavery and bribery

These policies are regularly monitored and updated.

We have drawn up a new audience development strategy and make sure we track audience metrics through box office reports and surveys. In 23/24 we have reached over 6500 live audiences.

And further online audiences through the shows that we have on Digital Theatre +. In 24/25 we aim to build on this to show our growth.

Challenges and looking ahead

Ours is an ambitious, rigorously planned programme of work; it also presents risk. The fundamental way we mitigate this is by developing the organisation and operations at pace to deliver our 24-26 programme.

The stark reality of the current economic situation and how it impacts our sector is that we are one of the few organisations who are able to keep hold of our commitment to new experimental work and internationalism, especially while scaling up. We are very proud of this. At the same time, we understand that we have had to be agile and lean into the parts of our work that are most successful. For instance, deepening and extending the touring life of *Things Hidden*, rather than pushing forward with a new work this year.

We are sharing our experiences in a number of key ways. Our Artistic Director sits on the North Area Council of ACE and is feeding into the design process for the next round of NPO. He is also feeding into the Manchester Cultural Leaders Group. Finally, he is working on a series of blog posts for our new website exploring the challenges the company has faced, and where learning might be for the rest of the sector.

Areas for Development

In 24-25 we will be looking to recruit trustees to our board that can offer a broad cross-section of skills to help guide us through the next stage in our development.

Both trustees and staff recognise that a major area for development is in diversifying our income streams, building foundational resilience through established earned income streams and investment in building our capacity for donations and corporate sponsorship.

We will continue to evaluate and measuring the impact of our work including data collection, as well as further developing our tools to measure environmental impact, particularly in relation to both live and digital touring and have engaged a consultant to support us.

Financial Review

The accounts for the year show a surplus on unrestricted funds, due to financially successful touring activity.

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.

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 £147,364 (2023 £28,093); £40,000 has been set aside in a Contingency Fund to cover three months' running costs, towards a target of £60,000 which we expect to meet next year.

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 3rd September 2024 and signed on their behalf by:

DocuSigned by:

B98426D75D3A493... Aliceson Robinson, Trustee

Signed by:

33C0E489756643C... 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 2024 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants (CIMA), which is one of the listed bodies.

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;
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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



..... 12th September 2024

Jon Harris, ACMA, CGMA, MA, FRSA
Suite LP61812, 20 Wenlock Road
London N1 7GU

Northern Lines

Statement of Financial Activities

(incorporating Income & Expenditure Account)

Year to 31st March 2024

		Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
					[see Note 12]
	Notes	£	£	£	£
Income:					
Donations	[2]	1,250	-	1,250	-
Charitable activities	[3]	496,910	22,954	519,864	209,796
Total Income		498,160	22,954	521,114	209,796
Expenditure:					
Fundraising	[4]	5,150	-	5,150	6,113
Charitable activities	[5]	374,122	14,305	388,427	265,354
Total Expenditure		379,272	14,305	393,577	271,466
Net Income / (Expenditure)		118,888	8,649	127,537	(61,670)
Transfers between funds	[9]	-	-	-	-
Net Movement in Funds		118,888	8,649	127,537	(61,670)
Total funds brought forward		29,079	-	29,079	90,749
Total funds carried forward		147,968	8,649	156,616	29,079


Northern Lines
Balance Sheet
As at 31st March 2024


	Notes	2024 £	2023 £
Fixed Assets	[6]	5,603	986
Current Assets			
Debtors and prepayments	[7]	20,435	56,361
Cash at bank and on hand		143,037	-
		163,472	56,361
Current Liabilities			
Creditors and accruals	[8]	12,459	28,268
Net Current Assets		151,013	28,093
Net Assets		156,616	29,079

The funds of the charity:

Unrestricted funds:			
General funds	[9]	102,364	8,093
Designated funds	[9]	45,603	20,986
Restricted funds:	[9]	8,649	-
		156,616	29,079

Approved by the trustees on 3rd September 2024 and signed on their behalf by:

DocuSigned by:

B98426D76D3A493...
Aliceson Robinson
Trustee

Signed by:

33C6E439756643C...
Nadia Batool
Trustee

Northern Lines

Notes to the Accounts

Year to 31st March 2024

[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 (as amended by the 2022 Charities Act). 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 2024 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 2024

(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.

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
[2] <u>Income from donations</u>						
Donations from individuals	1,250	-	1,250	-	-	-
	<u>1,250</u>	<u>-</u>	<u>1,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
[3] <u>Income from charitable activities</u>						
Grants:						
Arts Council of England	370,000	-	370,000	-	82,365	82,365
British Council	-	6,844	6,844	1,000	-	1,000
Trusts and foundations	31,500	16,109	47,609	-	-	-
	<u>401,500</u>	<u>22,954</u>	<u>424,454</u>	<u>1,000</u>	<u>82,365</u>	<u>83,365</u>
Total grants	401,500	22,954	424,454	1,000	82,365	83,365
Box office and ticket sales	5,248	-	5,248	14	-	14
Performance fees	26,087	-	26,087	-	34,750	34,750
Commissions and other fees	55,361	-	55,361	125	46,690	46,815
Royalties	5,337	-	5,337	3,000	-	3,000
Reimbursed expenses	3,378	-	3,378	-	-	-
Theatre Tax Relief	-	-	-	41,852	-	41,852
	<u>496,910</u>	<u>22,954</u>	<u>519,864</u>	<u>45,991</u>	<u>163,805</u>	<u>209,796</u>
Total income from charitable activities	496,910	22,954	519,864	45,991	163,805	209,796

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 £376,844 (2023 £83,365). There are no unfulfilled conditions or contingencies attaching to these grants in 2023-24.

[4] Analysis of expenditure on fundraising

	Total 2024 £	Total 2023 £
Fees to fundraisers	5,150	6,113
	<u>5,150</u>	<u>6,113</u>

Northern Lines

Notes to the Accounts (continued)

Year to 31st March 2024

[5] Analysis of expenditure on charitable activities

	Total 2024	Total 2023
	£	£
<u>Direct costs:</u>		
Artistic salaries	37,727	-
Artistic fees	28,186	36,074
Production fees	28,143	18,000
Other production costs	22,667	54,735
Transport, travel and subsistence	34,231	31,082
Marketing	2,830	5,152
Royalties and creative rights	2,000	300
	<hr/>	<hr/>
	155,783	145,344
<u>Support costs:</u>		
Salaries [see Note 11]	121,857	53,053
Recruitment	1,073	625
Training	2,752	-
Travel and accommodation	13,939	6,080
Meeting costs	4,510	1,250
Professional fees	36,478	42,463
Office costs	1,392	472
IT costs	1,224	977
Insurance	2,675	2,128
Rent, rates, heat & light	13,885	8,487
Bank charges	423	1,243
Exchange rate losses	110	579
Website	25,310	220
Subscriptions	242	185
Marketing	1,583	-
Sundry expenses	1,371	758
Accountancy	900	826
Fee for Independent Examination	199	336
Depreciation	1,868	329
Loss on disposal	308	-
	<hr/>	<hr/>
Total Support Costs	232,099	120,010
	<hr/>	<hr/>
Total Charitable Expenditure	387,882	265,354

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

[6] Tangible Fixed Assets

	Equipment 2024	Equipment 2023
<u>Cost</u>	£	£
Opening balance	1,936	1,936
Additions during the year	6,794	-
Disposals	(731)	-
	<hr/>	<hr/>
	7,998	1,936
<u>Depreciation</u>		
Opening balance	950	621
Charge for the year	1,868	329
Eliminated on disposals	(423)	-
	<hr/>	<hr/>
	2,395	950
	<hr/>	<hr/>
Net Book Value:	5,603	986

Northern Lines

Notes to the Accounts (continued)

Year to 31st March 2024

[7] <u>Debtors and prepayments</u>	2024	2023			
	£	£			
Trade debtors	16,717	150			
Grants due	300	12,350			
Prepayments	536	852			
Rent deposit	1,157	1,157			
VAT refund due	1,725	-			
Theatre Tax Relief due	-	41,852			
	<hr/>	<hr/>			
	20,435	56,361			
[8] <u>Creditors</u>	2024	2023			
	£	£			
Amounts due within 12 months:					
Trade creditors	7,014	8,387			
Accruals	955	456			
Tax and National Insurance	3,879	-			
Pension liability	612	-			
VAT liability	-	156			
Bank overdraft	-	19,270			
	<hr/>	<hr/>			
	12,459	28,268			
[9] <u>Movements in funds</u>	Balance at			Transfers	Balance at
<i>[for previous year, see Note 12]</i>	31/03/2023	Income	Expenditure	between	31/03/2024
				funds	
<u>Restricted Funds:</u>					
British Council	-	6,844	(6,844)	-	-
Bertha Foundation	-	16,109	(7,461)	-	8,649
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Restricted Funds:	-	22,954	(14,305)	-	8,649
<u>Unrestricted Funds:</u>					
Designated Funds:					
Fixed Asset Reserve	986	-	(2,176)	6,794	5,603
Contingency fund	20,000	-	-	20,000	40,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Designated Funds:	20,986	-	(2,176)	26,794	45,603
<u>General Funds</u>	8,093	498,160	(377,096)	(26,794)	102,364
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds:	29,079	498,160	(379,272)	-	147,968
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds:	29,079	521,114	(393,577)	-	156,616

The British Council grant was a contribution to costs of the Things Hidden performances in Australia.

The Bertha Foundation grant funded the project A Flag Large Enough.

The Fixed Asset Reserve provides for future depreciation of equipment.

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 2024

[10] Payments to trustees and related party transactions

No trustees received remuneration for acting as trustees during the year (2023 nil).

One trustee received payments totalling £625 for PR services to the charity (2023 £3,450 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 (2023 nil).

One trustee made a donation to the charity of £1,250 (2023 nil).

There were no other related party transactions during the year (2023 nil).

[11] <u>Staff costs</u>	2024	2023
	£	£
Salaries	146,105	51,338
Employer's National Insurance	10,352	466
Employer pension	3,169	1,249
	<hr/>	<hr/>
	159,626	53,053

The average number of employees during the year was 3.8 (2023 2.0), and the full time equivalent 3.25 (2023 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 £80,600 (2023 £58,213), 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 31/03/2022	Income	Expenditure	Transfers between funds	Balance at 31/03/2023
<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>					
Designated Funds:					
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

Northern Lines

Notes to the Accounts (continued)

Year to 31st March 2024

[12] Previous year comparison (continued)

<u>Statement of Financial Activities 2022-23</u>	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income:			
Donations	-	-	-
Charitable activities	45,991	163,805	209,796
Total Income	45,991	163,805	209,796
Expenditure:			
Fundraising	-	6,113	6,113
Charitable activities	58,852	206,502	265,354
Total Expenditure	58,852	212,615	271,466
Net Income / (Expenditure)	(12,861)	(48,810)	(61,670)
Transfers between funds	(11,000)	11,000	-
Net Movement in Funds	(23,861)	(37,810)	(61,670)
Total funds brought forward	52,940	37,810	90,749
Total funds carried forward	29,079	-	29,079