

**Northern Lines
Trustees Report and Financial Statements
for the year to 31st March 2025**

Charity number: 1169480

Northern Lines Trustees' Annual Report Year to 31st March 2025

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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: 86 Princess St, Manchester M1 6NG

Trustees 2024-25

Aliceson Robinson (Chair)
Nadia Batool
Ann Marie Teed
Neelay Patel (appointed 26th June 2024)
Eileen McAuley (resigned 22nd August 2025)

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.

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

Northern Lines CIO enjoyed a fantastic year of organisational development and creative ambition over 2024/25, in which we have established our core team, launched a new website, toured across the USA, and secured two new commissions to develop our audiences in the North West of England – building on our principles of artistic quality, growth and impact.

We recruited a new trustee, Neelay Patel, an accomplished technology and media executive with extensive experience overseeing large-scale digital transformation, innovation, and strategy.

We on-boarded a new full time Producer, Abir Tobji, and engaged external financial management consultants, Adding Value, who have taken over from our General Manager position to support the team with bookkeeping, accounting and payroll.

We established our Community Council – a specially selected advisory team that contributes to company outcomes through value-driven insights and advice, in particular feeding into and interrogating our creative programme – and held the first of these meetings.

We delivered our first Staff Away Day on 25 July 2024 where we engaged the team on mission, brand and values and established key frameworks for success.

Formal meetings between trustees and staff continued, mainly in person, with a Board Away day taking place in July 2024 to discuss strategic direction and opportunities for

development. There has been regular ongoing contact between the chair and executive team to support decision-making.

We also established a voluntary Board Buddy programme, matching board members with staff members to touch base, develop transparency in governance and connect our board and staff.

Fundraising

Successful applications

We submitted a successful application to The Perelman Performing Arts Center NYC for The Democracy Cycle, a program which invites artists to explore themes relating to the nature, practice, and experience of democracy. We are one of just 8 selected artistic commissions (and the only member from the UK) for the inaugural year of The Democracy Cycle, receiving a grant to R&D a new work entitled, *America's Kingdoms*, for development in 2025-26.

As members of the Horizon cohort of 2023, we were supported through their Onward Touring Fund to tour *Things Hidden Since the Foundation of the World* across the USA, to Portland, Seattle and LA, in September 2024.

We received funding from D'Oyly Carte Charitable Trust for our 2025 project *Democracy: New Roots*, to support participatory workshops in Manchester, empowering young migrants to develop creative responses on democracy and migration.

Pending applications

We have submitted further applications to:

- Paul Hamlyn Foundation for multi-year core funding
- ACE NPO extension for £370,000 for 26/27.

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 Income

We continue to diversify our income streams and have put a focus on earned income and building prospect journeys for donor income in 24/25.

We have established an account through CAF donate for individuals to donate through our website more effectively, helping us receive Gift Aid from donations.

We continue to earn income through digital presentations of our work on Digital Theatre + and through speaking events.

We have met our reserves target of £60,000.

Artistic Activity

On 16 May 2024, our participatory project *A Flag Large Enough*, culminated in a performance at Theatre in the Mill, Bradford, where four diverse Roma groups from Bradford and Bolton come together to share the history of the 1944 Romani uprising in Auschwitz-Birkenau.

This was a hugely successful project by every metric we set: the depth and transformative power for participants; the 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 flair and joy at the final sharing.

Partner company Kaskosan, built new relationships with local venues and with ACE through the project.

In September and October 2024 *Things Hidden Since the Foundation of the World* undertook a hugely successful tour to Merrill Theatre, On The Boards (Seattle), TBA Festival, Portland Institute of Contemporary Arts (Portland), Nimoy Theatre, UCLA (Los Angeles) and Dublin Theatre Festival (Dublin). Before going onto The Clarice Smith Performing Arts Center at the University of Maryland (Washington D.C) in November 24.

This final chunk of touring engaged with approx 2000 people across the five presentations. We delivered a broad range of wrap around activities, including installations in LA and work with students in Maryland and Dublin.

The show has generated huge interest with sell out performances and a new film. Aside from the success of the tour, we've made some exciting new relationships with international presenters that we will take forward as we develop new projects.

In October 2024 *Things Hidden Since the Foundation of the World* was added to the Digital Theatre website and is currently available online for audiences to view.

Alongside *Things Hidden* we began development on *Elmet*, an adaptation of the Man Booker Prize shortlisted novel of the same name by Fiona Mozley, commissioned by Bradford City of Culture 2025. This was greenlit in October 2024 and between October 2024 – March 2025 we engaged an exemplary creative team including Deb Pugh (Ad Infinitum), The Mercury Prize nominated band The Unthanks, designers Good Teeth and dramaturg Laurence Cook, among others. In March 25 we undertook a 2 week devising and development intensive with performers, writers, directors and trainees that resulted in a first draft script. *Elmet* will be presented between 22 Oct – 2 Nov 2025 at the Loading Bay, Bradford.

Planning for Democracy: New Roots began in the latter part of the year for delivery in July/August 25. We will seek out opportunities to work with new partners in the North West.

In 24/25 we also further researched and developed another large-scale new show working with Factory International, creating a first draft script.

Our 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

In October 2024, TJAC supported and commissioned Eve Leigh and Louise Stephens to research and develop a new show concept brief, with the potential for further investment.

Javaad Alipoor has worked with several artists over the course of the year including Dina Niyari, Chris Thorpe, Juice Vamosi and Shahid Iqbal Khan.

Through a new partnership with Bradford Producing Hub, we engaged a paid trainee to work on *Elmet* R&D, supporting them to gain hands-on experience with our creative team. We also took on a placement from Warwick TPS (Theatre and Performance Studies) who worked closely with our Director and supported the team through the 2 week R&D devising intensive.

We will engage two further paid trainee roles for *Elmet* to shadow our Production Manager and Movement Director.

Talks

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

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 Producer and Company Assistant and a part time Communications Manager who can work flexibly across our projects.

Adding Value have been engaged externally to undertake financial management and accountancy, with overall financial oversight remaining with the Executive Producer.

The focus in 25-26 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.

In addition to monitoring and updating our company policies, we wrote a new Sustainability Strategy and Environmental Action Plan, in collaboration with GMAST.

We also developed an extensive data collection plan and actioned this across the team. Each member of the team is responsible for collecting quantitative and qualitative data across our programme on audiences, ED&I and environmental impact – using internal logs and trackers that we have set up for each department.

Illuminate continues to support the collection of data. We also use the following platforms:

- Plausible (for online data)
- Julie's Bicycle Climate Tools

We have drawn up a new audience development strategy and make sure we track audience metrics through box office reports and surveys.

In 24/25 we reached over 3800 live audiences across the US, UK and Dublin, and further audiences online through the shows that we have on Digital Theatre +.

We aim to build on this in 25/26 to show our growth.

Challenges and looking ahead

As we move into the next phase of our delivery, we are continuing to develop the scale and ambition of our produced work, whilst broadening our offer to emerging artists, young people and communities. We have two main risks over the next year.

The first is around capacity and development. As our productions are growing in scale, we are mitigating these risks by engaging new teams of freelancers. We have developed a new suite of contracts that reflect the step change in planning and management we have undertaken around production. We are also mitigating the risks around capacity by seeking a balance of co-producing options; leading on some projects and supporting on others.

As we plan for the future, we are updating our organisational design and developing new training strategies to create fewer bottle necks in terms of business continuity.

Second, we face an external risk around the economic context of our industry. Funding is becoming more and more competitive. At the end of this year, we come to the end of three years funding through John Ellerman. Our EP is leading on fundraising in collaboration with our Chair, and we are also seeking support in kind- especially around office and core costs to mitigate this.

Areas for Development

Over the next year we will be concentrating on three main areas of development.

We are developing a new series of organisational OKRs, which will drive staff development, organisational growth and our ambitious plans. We want to embed these as a new way of working and make it a key part of our HR approach.

We will continue to develop our fundraising work. As well as exploring more work around individual giving and philanthropy, we are seeking new kinds of partnerships to access support in kind and increasing the funding we achieve through grant making trusts and through the ACE.

Artistically, we stand at a very interesting moment. We are at the tipping point of really transforming the scale of our produced work. But at the same time, we are clear that this is not the only metric, still less the most important, for assessing artistic quality. Artistic development this year will be driven by asking fundamental questions about what the next step of development means for the company- and how the DNA of our work can move between different form and artistic communities.

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 £265,339 (2024 £142,364), of which £60,000 has been set aside in a Contingency Fund to cover three months' running costs.

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.

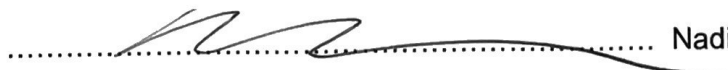
The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

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 November 2025 and signed on their behalf by:



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 2025 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

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.



26th November 2025

Jon Harris, ACMA, CGMA, MA, FRSA
20-22 Wenlock Road, London N1 7GU

Northern Lines

Statement of Financial Activities

(incorporating Income & Expenditure Account)

Year to 31st March 2025

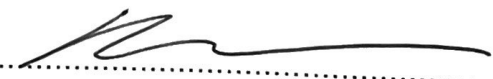
		Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
					[see Note 12]
	Notes	£	£	£	£
Income:					
Donations	[2]	45	-	45	1,250
Charitable activities	[3]	518,023	32,070	550,094	519,864
Total Income		518,068	32,070	550,138	521,114
Expenditure:					
Fundraising	[4]	150	-	150	5,150
Charitable activities	[5]	396,872	37,219	434,091	388,427
Total Expenditure		397,022	37,219	434,241	393,577
Net Income / (Expenditure)		121,046	(5,149)	115,897	127,537
Transfers between funds	[9]	-	-	-	-
Net Movement in Funds		121,046	(5,149)	115,897	127,537
Total funds brought forward		147,968	8,649	156,616	29,079
Total funds carried forward		269,013	3,500	272,513	156,616

Northern Lines
Balance Sheet
As at 31st March 2025

	Notes	2025 £	2024 £
Fixed Assets	[6]	3,674	5,603
Current Assets			
Debtors and prepayments	[7]	8,475	20,435
Cash at bank and on hand		425,151	143,037
		<u>433,626</u>	<u>163,472</u>
Current Liabilities			
Creditors and accruals	[8]	164,787	12,459
Net Current Assets		<u>268,839</u>	<u>151,013</u>
Net Assets		<u>272,513</u>	<u>156,616</u>
The funds of the charity:			
Unrestricted funds:			
General funds	[9]	205,339	102,364
Designated funds	[9]	63,674	45,603
Restricted funds:	[9]	3,500	8,649
		<u>272,513</u>	<u>156,616</u>

Approved by the trustees on 25th November 2025 and signed on their behalf by:


 Aliceson Robinson
 Trustee


 Nadia Batool
 Trustee

Northern Lines

Notes to the Accounts

Year to 31st March 2025

[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 2019), and the Charities Act 2011.

Northern Lines CIO 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 2025 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 2025

(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.

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Unrestricted £	2024 Restricted £	2024 Total £
[2] <u>Income from donations</u>						
Donations from individuals	45	-	45	1,250	-	1,250
	45	-	45	1,250	-	1,250
[3] <u>Income from charitable activities</u>						
Grants:						
Arts Council of England	370,000	-	370,000	370,000	-	370,000
John Ellerman Foundation	30,000	-	30,000	-	-	-
British Council	-	-	-	-	6,844	6,844
Trusts and foundations	8,486	3,500	11,986	31,500	16,109	47,609
Total grants	408,486	3,500	411,986	401,500	22,954	424,454
Box office and ticket sales	-	-	-	5,248	-	5,248
Performance fees	97,775	-	97,775	26,087	-	26,087
Commissions and other fees	-	28,570	28,570	55,361	-	55,361
Royalties	1,545	-	1,545	5,337	-	5,337
Reimbursed expenses	9,957	-	9,957	3,378	-	3,378
Other earned income	261	-	261	-	-	-
Total income from charitable activities	518,023	32,070	550,094	496,910	22,954	519,864

During the year, the charity received government grants totalling £370,000 (2024 £376,844). This was funding from the Arts Council to support its activities.

There are no unfulfilled conditions or contingencies attaching to these grants in 2024-25.

[4] Analysis of expenditure on fundraising

	Total 2025 £	Total 2024 £
Fundraising fees	150	5,150
	150	5,150

Northern Lines

Notes to the Accounts (continued)

Year to 31st March 2025

[5] Analysis of expenditure on charitable activities

	Total 2025	Total 2024
	£	£
<u>Direct costs:</u>		
Artistic salaries	38,690	37,727
Artistic fees	70,451	28,186
Production fees	16,372	28,143
Other production costs	9,082	22,667
Transport, travel and subsistence	45,503	34,231
Marketing & PR	8,464	2,830
Royalties and creative rights	11,595	2,000
	<hr/>	<hr/>
	200,157	155,783
<u>Support costs:</u>		
Salaries [see Note 11]	150,802	121,857
Recruitment	670	1,073
Training	3,242	2,752
Travel and accommodation	14,957	13,939
Meeting costs	4,832	4,510
Professional fees	22,330	36,478
Office costs	368	1,392
IT costs	1,248	1,224
Insurance	2,290	2,675
Rent, rates, heat & light	19,468	13,885
Bank charges	254	423
Exchange rate losses	953	110
Website	743	25,310
Subscriptions	483	242
Marketing & PR	3,389	1,583
Sundry expenses	1,293	1,371
Accountancy	1,595	900
Fee for Independent Examination	199	199
Irrecoverable VAT	2,889	-
Depreciation	1,929	1,868
Loss on disposal	-	308
	<hr/>	<hr/>
Total Support Costs	233,934	232,099
	<hr/>	<hr/>
Total Charitable Expenditure	434,091	387,882

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

Northern Lines
Notes to the Accounts (continued)
Year to 31st March 2025

[6] <u>Tangible Fixed Assets</u>	Equipment	Equipment
	2025	2024
<u>Cost</u>	£	£
Opening balance	7,998	1,936
Additions during the year	-	6,794
Disposals	-	(731)
	<hr/>	<hr/>
	7,998	7,998
<u>Depreciation</u>		
Opening balance	2,395	950
Charge for the year	1,929	1,868
Eliminated on disposals	-	(423)
	<hr/>	<hr/>
	4,324	2,395
	<hr/>	<hr/>
Net Book Value:	3,674	5,603
[7] <u>Debtors and prepayments</u>	2025	2024
	£	£
Trade debtors	4,443	16,717
Grants due	-	300
Prepayments	1,725	536
Rent deposit	-	1,157
VAT refund due	2,307	1,725
	<hr/>	<hr/>
	8,475	20,435
[8] <u>Creditors</u>	2025	2024
	£	£
Amounts due within 12 months:		
Trade creditors	18,854	7,014
Accruals	1,576	955
Deferred income	138,987	-
Tax and National Insurance	4,524	3,879
Pension liability	846	612
	<hr/>	<hr/>
	164,787	12,459

Northern Lines

Notes to the Accounts (continued)

Year to 31st March 2025

[9] <u>Movements in funds</u> <i>[for previous year, see Note 12]</i>	Balance at 31/03/2024	Income	Expenditure	Transfers between funds	Balance at 31/03/2025
<u>Restricted Funds:</u>					
Bertha Foundation	8,649	-	(8,649)	-	-
Democracy New Roots	-	3,500	-	-	3,500
Elmet	-	28,570	(28,570)	-	-
Total Restricted Funds:	8,649	32,070	(37,219)	-	3,500
<u>Unrestricted Funds:</u>					
<u>Designated Funds:</u>					
Fixed Asset Reserve	5,603	-	(1,929)	-	3,674
Contingency fund	40,000	-	-	20,000	60,000
Total Designated Funds:	45,603	-	(1,929)	20,000	63,674
<u>General Funds</u>	<u>102,364</u>	<u>518,068</u>	<u>(395,093)</u>	<u>(20,000)</u>	<u>205,339</u>
Total Unrestricted Funds:	147,968	518,068	(397,022)	-	269,013
Total Funds:	156,616	550,138	(434,241)	-	272,513

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

The Democracy New Roots fund supports participatory workshops for young migrants in Manchester.

The Elmet fund is for the project of this name delivered as part of the Bradford City of Culture.

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.

[10] Payments to trustees and related party transactions

No trustees received remuneration for acting as trustees during the year (2024 nil).

There were no expenses payments to trustees during the year (2024 nil).

Ann Marie Teed is a senior employee of Factory International, with whom the Charity conducted business in relation to one project. The Trustees discussed a potential conflict of interest and concluded that none existed.

There were no other related party transactions during the year (2024 nil).

[11] <u>Staff costs</u>	2025 £	2024 £
Salaries	173,052	146,105
Employer's National Insurance	12,605	10,352
Employer pension	3,834	3,169
	<u>189,491</u>	<u>159,626</u>

The average number of employees during the year was 5.1 (2024 3.8), and the average full time equivalent 4.1 (2024 3.25).

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 £116,923 (2024 £123,100), this being the salaries and fees paid to the Artistic Director, Executive Producer and General Manager.

Northern Lines
Notes to the Accounts (continued)
Year to 31st March 2025

[12] Previous year comparison

<u>Movements in funds 2023-24</u>	Balance at 31/03/2023	Income	Expenditure	Transfers between funds	Balance at 31/03/2024
<u>Restricted Funds:</u>					
British Council	-	6,844	(6,844)	-	-
Bertha Foundation	-	16,109	(7,461)	-	8,649
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
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
Total Unrestricted Funds:	29,079	498,160	(379,272)	-	147,968
Total Funds:	29,079	521,114	(393,577)	-	156,616
<u>Statement of Financial Activities 2023-24</u>		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	
Income:					
Donations		1,250	-	1,250	
Charitable activities		496,910	22,954	519,864	
Total Income		498,160	22,954	521,114	
Expenditure:					
Fundraising		5,150	-	5,150	
Charitable activities		374,122	14,305	388,427	
Total Expenditure		379,272	14,305	393,577	
Net Income / (Expenditure)		118,888	8,649	127,537	
Transfers between funds		-	-	-	
Net Movement in Funds		118,888	8,649	127,537	
Total funds brought forward		29,079	-	29,079	
Total funds carried forward		147,968	8,649	156,616	