Docusign Envelope ID: 26368BE9-BF1C-80E3-800D-169F2DA1E168

Charity registration number: 1169480

NORTHERN LINES
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Adding Value Consultancy Ltd
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

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Northern Lines
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Northern Lines
Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

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.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Achievements and Performance

Main Achievements

Overview

2025/26 has been a year of consolidation, growth and organisational development for the Company. Alongside maintaining our programme of artistic activity, we have continued to strengthen the organisation's capacity, governance and strategic foundations, positioning the Company for long-term sustainability and greater impact.

Artistically, we delivered a major new production, Elmet, presented in Bradford, alongside Democracy: New Roots, a significant community project in Manchester working with young artists from migrant backgrounds. These projects exemplify our commitment to creating ambitious, socially engaged work while deepening our relationships with communities across the North of England. We have also made significant progress in establishing our presence within the North West's cultural ecology, developing new partnerships and collaborations that support our ambition to become an enduring contributor to the region's artistic landscape. Together, these developments mark an important transition from a project-based producing company towards a more established organisation with a sustained regional, national and international profile.

We used a period of staff transition as an opportunity to review and strengthen our organisational structure. Working with Achates consultants, we redesigned roles and responsibilities across the Company, embedding greater senior accountability within the producing and administrative team. This has created clearer pathways for decision-making and leadership, enabling the Executive Team to focus more strategically on artistic development, partnerships, fundraising and organisational growth.

This year also marked an important milestone in the Company's organisational development with the creation of our first Executive Director role reflecting the Company's increasing scale and ambition. The role will provide dedicated executive leadership to strengthen organisational resilience, strategic development and operational capacity alongside the Artistic Director. Chris Wright was appointed as Executive Director in March 2026, and took up the appointment in May 2026, after the year end.

Recognising the importance of building stronger relationships with our audiences, artists and supporters, we also developed the first iteration of a new communications and CRM framework. This work has established the foundations of a more coordinated approach to stakeholder engagement and audience development. Through regular communications from the Artistic Director and targeted engagement activity, we have begun to cultivate a growing community of supporters, partners and artists that will be further developed during 2026/27.

Good governance and organisational learning have remained central to our work throughout the year. Trustees participated in our third annual Board Away Day focused on organisational impact, evaluation, governance, resilience and future ambition, while staff came together for a dedicated Away Day exploring company identity, organisational culture, shared responsibility and operational effectiveness. Together, these activities have strengthened alignment across the organisation and ensured that the Company is well placed to deliver its artistic vision and strategic objectives in the years ahead.

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Main Achievements - continued

Fundraising

Successful applications

ACE Breakthrough Fund: During the year, the company was successful in securing £1K R&D funding through Stage 1 of Arts Council England's Breakthrough Fund, recognising both the strength of our organisational development and our ambitions for future growth. Building on this momentum, we have convened a consortium of cultural partners from across Greater Manchester to develop a collaborative proposal for the second stage of the programme, to be submitted in June 2026.

Pending applications

We have submitted further applications for our On Tyranny project in 2027:

- Wingate Foundation £10,000
- Granada Foundation £5,000
- Lead the Change £123,353

Ongoing Funding

Arts Council England (ACE)
We successfully applied for and have been granted a 26/27 and 27/28 extension to our original NPO grant. We have seamlessly moved into reporting using their new system.

John Ellerman Foundation
We completed our Final report to the John Ellerman Foundation who have provided core funding to the company over 3 years from 2023 – 2026. We are assessing the feasibility of applying for a further 3 years of core funding.

Other Income

The Company achieved its highest level of earned income to date during 2025/26, reflecting continued progress towards a more resilient and diversified income model. We have expanded our base of individual donors, generated new digital revenue through the presentation of our work on Digital Theatre+, and successfully reached our contingency target of £60,000, in addition to our free reserves of £364,401, strengthening the Company's long-term financial resilience. Looking ahead, we are building on this momentum by introducing a programme of work-in-progress development events during 2026/27, creating new opportunities to engage audiences, supporters and potential funders in the Company's artistic development.

Reserves

The charity ended the year with unrestricted reserves above the level set out in its reserves policy. This reflects a combination of strong financial management and the timing of planned activity. During the year, the Company maintained rigorous budgetary control and effective financial housekeeping, while income from productions, including box office receipts, performed ahead of budget. At the same time, elements of planned activity were rescheduled into future periods, meaning that some anticipated expenditure was deferred and is therefore reflected in the year-end reserves position.

The charity has taken a deliberate and prudent approach to retaining these reserves in the context of continuing uncertainty across the arts and cultural sector. The additional financial resilience provides the Company with the capacity to meet expenditure associated with rescheduled activity, support the development and delivery of future productions, invest in organisational capacity and respond to opportunities as they arise. It also provides an important degree of stability as the Company plans for the next Arts Council England funding cycle and a period of ambitious artistic and organisational development.

Trustees expect reserves to reduce as deferred activity is delivered and planned investment is made over the coming financial periods, while continuing to review the appropriate level of reserves as part of the Company’s regular financial planning and risk management.

Artistic Activity

2025/26 has been one of the Company's strongest artistic years to date, delivering an ambitious programme of new productions, artist development and participatory work while continuing to build a significant pipeline of future projects. Across our portfolio, we have remained committed to creating bold, socially engaged theatre that combines artistic excellence with public dialogue, whilst strengthening our reputation locally, nationally and internationally.

A major highlight of the year was the world premiere of **Elmet**, Javaad Alipoor's stage adaptation of Fiona Mozley's Booker Prize-shortlisted novel, commissioned by Bradford 2025 UK City of Culture. Premiering in October 2025, the production received an outstanding response from audiences and critics alike, exceeding box office targets and attracting significant national press coverage. The production represented an important artistic milestone for the Company: our first literary adaptation, the development of new creative collaborations—including acclaimed musicians The Unthanks and movement director Deb Pugh—and the introduction of trainee opportunities within the production, strengthening our commitment to developing the next generation of theatre professionals. While discussions around an immediate transfer were ultimately impacted by wider sector challenges, the Company continues to explore opportunities for the production's future life.

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Main Achievements - continued

Alongside our producing work, we continued to invest significantly in the development of new writing and future productions. Development progressed on **Cinema Tehran**, a new collaboration between Javaad Alipoor and Chris Thorpe for Factory International. Although the production timetable has been extended following changes to Factory International's programming schedule, substantial artistic development continued throughout the year, including script development and the exploration of new co-production partnerships. We also advanced research and development on **America's Kingdoms**, commissioned by the Perelman Performing Arts Center in New York. As part of this work, Javaad Alipoor undertook an extensive research trip to Mexico, Argentina and New York, establishing relationships with academics, artists and cultural organisations that will inform the next stage of the project's development and deepen its international reach.

The Company also expanded its commitment to supporting artists through commissioning and creative development. During the year we issued our first playwriting commission to acclaimed playwright Eve Leigh for **The Secret Shape of the Universe**, marking an important step in broadening the company's artistic programme beyond the work of its Artistic Director. Development continued throughout the year, with the first draft completed and further work planned with prospective producing partners.

Participation and community engagement remained central to our artistic mission. **Democracy: New Roots**, delivered in Manchester during summer 2025, brought together eleven young artists aged 18–25 from migrant backgrounds to explore democracy, identity and civic participation through creative practice. Across a series of workshops spanning performance, activism, technology, podcasting and media, participants were supported to question and reimagine the role of art in strengthening democratic resilience. The success of the programme led to an extension beyond its original timeframe, enabling participants to create five collaborative multidisciplinary works which were presented to audiences in Manchester later in the year. The project demonstrated the company's ability to combine artistic excellence with meaningful social impact and has directly informed the development of a new programme of participatory work planned for 2026/27.

Beyond individual projects, the company has continued to strengthen its artistic ecology through new partnerships, research activity and international collaboration. From building relationships with cultural organisations and universities across the Americas to exploring future community collaborations in Greater Manchester, we have continued to develop a diverse pipeline of work that reflects our ambition to create theatre of national and international significance while remaining rooted in local communities.

Looking ahead, the company enters 2026/27 with a strong portfolio of productions and commissions in development, ambitious participatory projects in planning, and an increasing emphasis on opening up our creative process through work-in-progress sharings, artist development and deeper engagement with audiences. While the wider theatre sector continues to experience financial and programming uncertainty, we remain confident that the strength of our artistic programme, partnerships and organisational development places the Company in a strong position to continue delivering work of national significance.

Artist Support

Supporting artists to develop their practice remains central to the Company's mission. During 2025/26 we provided employment, commissioning, mentoring and professional development opportunities for a diverse network of artists, creative practitioners and technicians working across theatre, music, movement, design, community practice and digital media. Through our productions, research and development activity, participatory programmes and commissions, we engaged more than 60 artists and creative professionals from across the UK and internationally, creating opportunities for both established practitioners and those at earlier stages of their careers.

A particular success this year was the integration of structured development opportunities within **Elmet**. The production included three traineeships and a number of shadowing placements across directing, movement, production management, wardrobe, music direction and technical theatre. Most notably, Amber Medway joined the production as Assistant Director through the Propel placement scheme, making a significant creative contribution throughout the rehearsal and production process. Alongside these placements, the production brought together an exceptional creative team spanning performers, designers, musicians, dramaturgs, technicians and accessibility specialists, demonstrating our commitment to developing talent across every aspect of theatre-making.

Our commitment to artist development also extended beyond production. We continued to invest in writers through the commissioning of Eve Leigh's **The Secret Shape of the Universe**, the company's first commissioned play, and the ongoing creative partnership between Javaad Alipoor and Chris Thorpe on **Cinema Tehran**. International research for **America's Kingdoms** enabled us to build new relationships with an extraordinary network of artists, producers, directors, academics and cultural organisations across Mexico, Argentina and the United States, laying the foundations for long-term international collaboration and knowledge exchange. Through **Democracy: New Roots**, we also supported eleven emerging artists from migrant backgrounds in Greater Manchester to develop their creative practice, working alongside leading artists, filmmakers, facilitators and community practitioners to create new multidisciplinary work. Together, these activities reflect the company's belief that investing in artists at every stage of their careers is fundamental to creating ambitious new work and strengthening the wider cultural sector.

Talks

Alongside our productions, the company continued to create opportunities for audiences, artists and communities to engage more deeply with our work through a programme of talks, workshops and public events. Post-show discussions accompanied performances of **Elmet**, providing audiences with insight into the creative process, the themes of the production and the Company's wider artistic practice.

Our programme also included practical artist development activity, with movement workshops inspired by **Elmet** delivered both in partnership with Stage 84 and as a public workshop in Bradford. Internationally, **America's Kingdoms** generated opportunities for knowledge exchange through a workshop with university students in Buenos Aires, while Javaad Alipoor also led a playwriting workshop, How to… Experiment with Form, as part of the Fresh Ink Hull Playwriting Festival. Together, these activities extended the reach of our artistic programme beyond performance, supporting learning, dialogue and the development of artists and audiences in the UK and internationally.

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Main Achievements - continued

Organisational Development

The Company continued to strengthen its governance and organisational resilience during the year. Our third annual Board Away Day, facilitated by Aliceson Robinson, focused on organisational ambition, impact and evaluation, resilience, governance and fundraising, providing Trustees with the opportunity to review progress and shape the Company's future strategic direction. Alongside this, we undertook a significant organisational review with Achates, using a period of staff transition to introduce a new team structure, revised job descriptions and clearer responsibilities that better support the Company's long-term ambitions. As the organisation continues to grow, recruiting additional Trustees with complementary skills and experience will be a priority during 2027/28.

Environmental sustainability remains embedded within the Company's planning and operations. We continue to play an active role within the Greater Manchester Arts Sustainability Team (GMAST) and work collaboratively with partners to ensure sustainable practices are considered from the earliest stages of project development. This commitment is reflected in our productions, including **Elmet**, where all costumes were sourced from second-hand suppliers before being adapted and dyed by the costume team, demonstrating how high artistic standards can be achieved while reducing environmental impact.

Audience development

During the year, we developed the first iteration of a new communications and CRM framework, creating a more strategic approach to engaging audiences, supporters, partners and artists. This provides the foundations for building a stronger community around the Company and deepening long-term relationships with our stakeholders.

Challenges and looking ahead

While the company has made significant progress during the year, the wider operating environment continues to present challenges. Our priorities over the coming years will be to reduce our financial dependence on Arts Council England National Portfolio Organisation funding by growing earned income, philanthropy and other revenue streams; strengthen our ability to manage changes in co-production and partner scheduling; and continue to build organisational capacity to support an increasingly ambitious portfolio of artistic and participatory work.

These priorities are underpinned by a shared long-term vision developed by the Board and staff. Together, we aspire to build a confident, resilient and internationally connected organisation that remains deeply rooted in Manchester while recognised as a national and global leader in political, democratic and interdisciplinary performance. We aim to be a trusted partner for artists, audiences and institutions, a nurturing home for the next generation of creative talent, and an organisation known as much for the impact it creates and the people it develops as for the work it produces.

Areas for Development

Alongside our artistic and organisational achievements, we have identified a number of priorities that will strengthen the Company over the coming years. These include developing a more robust business planning framework, implementing a long-term communications strategy supported by our new CRM system, improving staff retention and wellbeing, and continuing to build a positive organisational culture that supports growth and shared leadership.

We also recognise the importance of adopting a more strategic and sustainable approach to communications and advocacy. Our focus will be on delivering consistent, authentic communications that align with organisational capacity while strengthening our public profile and relationships with audiences, partners and supporters. Trustees will continue to play an important role as ambassadors for the Company, supported by a clearer shared narrative and consistent key messages that help extend the Company's influence across local, national and international networks.

Financial Review

Reserves Policy

The trustees have established a policy to provide for any sudden and unexpected loss of income, whereby unrestricted contingency funds should equal at least three months of core running costs, which equates to around £60,000.

At the balance sheet date the free reserves amounted to £364,401 (2025: £205,339). These funds are in addition to the contingency fund of £60,000 which has been set aside to cover three months' running costs.

At the year end, unrestricted reserves were above the level ordinarily required under the charity's reserves policy for the reasons set out in the Reserves section above.

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Structure, Governance and Management

Governing Document

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.

Trustee Selection Methods

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.

Reference and Administrative Details

Trustees

Aliceson Robinson - Chair
Nadia Batool
Ann-Marie Teed
Neelay Patel
Eileen McAuley (resigned 22/08/2025)

Charity Number

1169480

Principal Address

Bridge 5 Mill
22A Beswick Street
Manchester
M4 7HR

Independent Examiner

Jon Harris ACMA, CGMA, MA, FRSA

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Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any 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 business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

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Aliceson Robinson
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Aliceson Robinson

Trustee
Date

Signed by:
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Nadia Batool

Trustee

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Northern Lines
Independent Examiner's Report to the Trustees of Northern Lines
For The Year Ended 31 March 2026

I report to the trustees on my examination of the accounts of Northern Lines (the Trust) for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust’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, 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 that in any material respect:

1. accounting records were not kept in respect of the Trust 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 contents 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.

Signed by:
Jon Harris
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Jon Harris ACMA, CGMA, MA, FRSA

Date

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Northern Lines
Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	1,686	-	1,686	45
Charitable activities:	**4**				
Charitable Activity		427,414	273,370	700,784	550,094
Other trading activities	**5**	2,333	-	2,333	-
Investments	**6**	781	-	781	-
Other	**7**	6,963	-	6,963	-
		439,177	273,370	712,547	550,139
EXPENDITURE ON:					
Raising funds	**10**	(1,538)	-	(1,538)	(150)
Charitable activities:	**10**				
Charitable Activity		(279,496)	(276,870)	(556,366)	(434,092)
		(281,034)	(276,870)	(557,904)	(434,242)
NET INCOME		158,143	(3,500)	154,643	115,897
NET MOVEMENT IN FUNDS		158,143	(3,500)	154,643	115,897
RECONCILIATION OF FUNDS:					
Total funds brought forward		269,013	3,500	272,513	156,616
TOTAL FUNDS CARRIED FORWARD	**21**	427,156	-	427,156	272,513

The notes on pages 12 to 21 form part of these financial statements.

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Northern Lines
Comparative Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2025 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	45	-	45
Charitable activities:	**4**			
Charitable Activity		518,024	32,070	550,094
		518,069	32,070	550,139
EXPENDITURE ON:				
Raising funds	**10**	(150)	-	(150)
Charitable activities:	**10**			
Charitable Activity		(396,873)	(37,219)	(434,092)
		(397,023)	(37,219)	(434,242)
NET INCOME		121,046	(5,149)	115,897
NET MOVEMENT IN FUNDS		121,046	(5,149)	115,897
RECONCILIATION OF FUNDS:				
Total funds brought forward		147,967	8,649	156,616
TOTAL FUNDS CARRIED FORWARD	**21**	269,013	3,500	272,513

The notes on pages 12 to 21 form part of these financial statements.

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Northern Lines
Statement of Financial Position
As At 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**16**	2,755	-	2,755	3,674
		2,755	-	2,755	3,674
CURRENT ASSETS					
Debtors	**17**	104,072	-	104,072	8,475
Cash at bank and in hand		344,760	-	344,760	425,151
		448,832	-	448,832	433,626
Creditors: Amounts Falling Due Within One Year	**18**	(24,431)	-	(24,431)	(164,787)
NET CURRENT ASSETS (LIABILITIES)		424,401	-	424,401	268,839
TOTAL ASSETS LESS CURRENT LIABILITIES		427,156	-	427,156	272,513
NET ASSETS		427,156	-	427,156	272,513
FUNDS OF THE CHARITY					
Restricted Funds				-	3,500
Unrestricted Funds				427,156	269,013
TOTAL FUNDS	**21**			427,156	272,513

On behalf of the board

DocuSigned by:
Aliceson Robinson
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Signed by:
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Aliceson Robinson
Trustee
Date

Nadia Batool
Trustee

The notes on pages 12 to 21 form part of these financial statements.

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Northern Lines
Statement of Cash Flows
For The Year Ended 31 March 2026

	Notes	2026 £	2025 £
Cash flows from operating activities			
Net cash (used in)/generated from operations	**1**	(81,172)	282,113
Net cash (used in)/generated from operating activities		(81,172)	282,113
Cash flows from investing activities			
Interest received		781	-
(Decrease)/increase in cash and cash equivalents		(80,391)	282,113
Cash and cash equivalents at beginning of year	**2**	425,151	143,037
Cash and cash equivalents at end of year	**2**	344,760	425,150

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Northern Lines
Notes to the Statement of Cash Flows
For The Year Ended 31 March 2026

1. **Reconciliation of income to cash (used in)/generated from operations**

	2026	2025
	£	£
Net income	154,643	115,897
Adjustments for:		
Interest income	(781)	-
Depreciation of tangible assets	919	1,929
Movements in working capital:		
(Increase)/decrease in trade and other debtors	(95,597)	11,960
(Decrease)/increase in trade and other creditors	(15,421)	13,340
Increase/(decrease) in deferred income	(124,935)	138,987
Net cash (used in)/generated from operations	(81,172)	282,113

2. **Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2026	2025
	£	£
Cash at bank and in hand	344,760	425,151

3. **Analysis of changes in net funds**

	As at 1 April 2025	Cash flows	As at 31 March 2026
	£	£	£
Cash at bank and in hand	425,151	(80,391)	344,760

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1. General Information

Northern Lines is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1169480. The principal address is Bridge 5 Mill, 22A Beswick Street, Manchester, M4 7HR.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

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.

2.4. Donated Goods and Services

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.

2.5. Resources Expended

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

1. Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
2. 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.
3. Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Reducing Balance

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2.7. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. **Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

2.9. **Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

3. **Income from Donations and Legacies**

	2026 Unrestricted funds £	2025 Unrestricted funds £
Donations and gifts	1,686	45

4. **Income from Charitable Activities**

	Unrestricted funds £	Restricted funds £	2026 Total funds £
Charitable Activity:			
Performance fees	-	-	-
Commissions and other fees	-	273,370	273,370
Royalties	2,834	-	2,834
Reimbursed expenses	18,623	-	18,623
Grants	30,000	-	30,000
Government Grants	375,957	-	375,957
Other earned income	-	-	-
	427,414	273,370	700,784

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Charitable Activity:			
Performance fees	97,775	-	97,775
Commissions and other fees	-	28,570	28,570
Royalties	1,545	-	1,545
Reimbursed expenses	9,957	-	9,957
Grants	38,486	3,500	41,986
Government Grants	370,000	-	370,000
Other earned income	261	-	261
	518,024	32,070	550,094

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5. **Income from Other Trading Activities**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Consultancy services	2,333	-

6. **Investment Income**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Bank interest receivable	781	-

7. **Other Income**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
TTR Tax Credits	6,963	-

8. **Government Grants**

Government grants recognised in the accounts were as follows:

	2026	2025
	£	£
Arts Council of England	375,957	370,000

9. **Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	919	1,929

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10. **Analysis of Expenditure**

			2026
	Activities undertaken directly (see note 11)	**Support costs** (see note 12)	**Total**
	£	**£**	**£**
Raising funds	1,538	-	1,538
Charitable Activity	368,444	187,922	556,366
	369,982	187,922	557,904

			2025
	Activities undertaken directly (see note 11)	**Support costs** (see note 12)	**Total**
	£	**£**	**£**
Raising funds	150	-	150
Charitable Activity	201,111	232,981	434,092
	201,261	232,981	434,242

11. **Direct Costs**

			2026
	Raising funds	**Charitable Activity**	**Total**
	£	**£**	**£**
Fundraising activities:			
Seeking donations, grants and legacies	1,538	-	1,538
Employee costs:			
Wages and salaries - direct	-	89,264	89,264
Employers NI	-	6,378	6,378
Employers pensions - defined contribution schemes	-	2,094	2,094
Travel and subsistence expenses	-	74,703	74,703
General administration:			
Marketing and advertising costs	-	8,414	8,414
Packaging costs	-	95,686	95,686
Carriage and freight	-	27,574	27,574
Courier services	-	61,915	61,915
Royalties and licence fees payable	-	2,298	2,298
Depreciation:			
Foreign exchange deficit	-	118	118
	1,538	368,444	369,982

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	Raising funds	Charitable Activity	2025 Total
	£	£	£
Fundraising activities:			
Seeking donations, grants and legacies	150	-	150
Employee costs:			
Wages and salaries - direct	-	35,334	35,334
Employers NI	-	2,574	2,574
Employers pensions - defined contribution schemes	-	783	783
Travel and subsistence expenses	-	45,503	45,503
General administration:			
Marketing and advertising costs	-	8,464	8,464
Packaging costs	-	70,451	70,451
Carriage and freight	-	16,372	16,372
Courier services	-	9,082	9,082
Royalties and licence fees payable	-	11,595	11,595
Depreciation:			
Foreign exchange deficit	-	953	953
	150	201,111	201,261

12. **Support Costs**

	2026 Charitable Activity	2025 Charitable Activity
	£	£
Employee costs:		
Wages and salaries - support	90,708	137,719
Employers NI	6,482	10,031
Employers pensions - defined contributions scheme	2,128	3,051
Recruitment costs	4,771	670
Staff training	1,637	3,242
Travel and subsistence expenses	16,914	14,957
Travel expenses	3,877	4,832
Premises expenses:		
Rent	17,962	19,468
General administration:		
Computer software, consumables and maintenance	1,838	1,248
Insurance	2,688	2,290
Advertising and marketing costs	4,434	3,389
Website costs	254	743
Accountancy fees	-	1,595
Professional fees	28,824	22,330
Subscriptions	1,353	483
Bank charges	239	254
Other office costs	393	368
Sundry expenses	1,444	1,294

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Irrecoverable - VAT	857	2,889
Depreciation:		
Depreciation	919	1,929
Governance costs:		
Independent examiner's fees	200	199
	187,922	232,981

13. **Independent Examiner's Remuneration**

	2026	2025
	£	£
Independent examination of the financial statements	200	199

14. **Staff Costs**

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	179,972	173,053
Social security costs	12,860	12,605
Other pension costs	4,222	3,834
	197,054	189,492

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

15. **Average Number of Employees**

Average number of employees during the year was: 5 (2025: 5)

16. **Tangible Assets**

	Plant & Machinery
	£
Cost	
As at 1 April 2025	7,998
As at 31 March 2026	7,998
Depreciation	
As at 1 April 2025	4,324
Provided during the period	919
As at 31 March 2026	5,243
Net Book Value	
As at 31 March 2026	2,755
As at 1 April 2025	3,674

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17. **Debtors**

	2026	2025
	£	£
Due within one year		
Trade debtors	1,400	4,443
Prepayments and accrued income	100,940	1,725
VAT	1,732	2,307
	104,072	8,475

18. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Trade creditors	5,546	18,854
Other taxes and social security	4,633	5,370
Accruals	200	1,576
Deferred Income	14,052	138,987
	24,431	164,787

19. **Deferred Income**

Deferred income movements in the year were as follows:

	2026	2025
	£	£
Balance at the start of the period	138,987	-
Income deferred in the current period	-	138,987
Amounts released in income from previous periods	(124,935)	-
Balance at the end of the period	14,052	138,987

20. **Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £4,222 (2025: £3,834).

At the statement of financial position date contributions of £846 (2025: £644) were due to the fund and are included in creditors.

21. **Movement in Funds**

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	205,339	439,177	(280,115)	364,401

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Designated:				
Fixed Asset Reserve	3,674	-	(919)	2,755
Contingency Fund	60,000	-	-	60,000
	63,674	-	(919)	62,755
Total unrestricted funds	269,013	439,177	(281,034)	427,156
Restricted funds				
Democracy New Roots	3,500	-	(3,500)	-
Elmet	-	268,302	(268,302)	-
America's Kingdoms	-	5,068	(5,068)	-
Total restricted funds	3,500	273,370	(276,870)	-
Total funds	272,513	712,547	(557,904)	427,156

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	102,364	518,069	(395,094)	(20,000)	205,339
Designated:					
Fixed Asset Reserve	5,603	-	(1,929)	-	3,674
Contingency Fund	40,000	-	-	20,000	60,000
	45,603	-	(1,929)	20,000	63,674
Total unrestricted funds	147,967	518,069	(397,023)	-	269,013
Restricted funds					
Democracy New Roots	-	3,500	-	-	3,500
Elmet	-	28,570	(28,570)	-	-
Bertha Foundation	8,649	-	(8,649)	-	-
Total restricted funds	8,649	32,070	(37,219)	-	3,500
Total funds	156,616	550,139	(434,242)	-	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 America's Kingdom fund is for the project of the same name.
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.

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22. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

23. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.
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.

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Northern Lines
Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations from individuals	1,686	45
	1,686	45
Charitable Activities:		
Charitable Activity		
Performance fees	-	97,775
Commissions and other fees	273,370	28,570
Royalties	2,834	1,545
Reimbursed expenses	18,623	9,957
Grants	30,000	41,986
Government Grants	375,957	370,000
Other earned income	-	261
	700,784	550,094
Other trading activities		
Consultancy services	2,333	-
	2,333	-
Investments		
Bank interest receivable	781	-
	781	-
Other		
TTR Tax Credits	6,963	-
	6,963	-
	712,547	550,139
EXPENDITURE ON:		
Raising funds		
Seeking donations, grants and legacies	(1,538)	(150)
	(1,538)	(150)
Charitable Activities:		
Charitable Activity		
Wages and salaries - direct	(89,264)	(35,334)
Employers NI	(6,378)	(2,574)
Employers pensions - defined contribution schemes	(2,094)	(783)
Travel and subsistence expenses	(74,703)	(45,503)
Marketing and advertising costs	(8,414)	(8,464)
Packaging costs	(95,686)	(70,451)
Carriage and freight	(27,574)	(16,372)
Courier services	(61,915)	(9,082)
Royalties and licence fees payable	(2,298)	(11,595)

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Foreign exchange deficit	(118)	(953)
Wages and salaries - support	(90,708)	(137,719)
Employers NI	(6,482)	(10,031)
Employers pensions - defined contributions scheme	(2,128)	(3,051)
Recruitment costs	(4,771)	(670)
Staff training	(1,637)	(3,242)
Travel and subsistence expenses	(16,914)	(14,957)
Travel expenses	(3,877)	(4,832)
Rent	(17,962)	(19,468)
Computer software, consumables and maintenance	(1,838)	(1,248)
Insurance	(2,688)	(2,290)
Advertising and marketing costs	(4,434)	(3,389)
Website costs	(254)	(743)
Accountancy fees	-	(1,595)
Professional fees	(28,824)	(22,330)
Subscriptions	(1,353)	(483)
Bank charges	(239)	(254)
Other office costs	(393)	(368)
Sundry expenses	(1,444)	(1,294)
Irrecoverable - VAT	(857)	(2,889)
Depreciation	(919)	(1,929)
Independent examiner's fees	(200)	(199)
	(556,366)	(434,092)
	(557,904)	(434,242)
NET INCOME	154,643	115,897