

ICE AND FIRE THEATRE COMPANY LIMITED

England & Wales · Charity number 1118200

Details

Status	Registered
Legal form	Charitable company
Company number	04648400
Registered	2007-03-02
Register	View on the Charity Commission register

Contact

Address	11b High Hill Ferry London E5 9HG
Phone	07913513567
Email	info@iceandfire.co.uk
Website	www.iceandfire.co.uk

Activities

Objects: TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE EDUCATION FOR THE PUBLIC BENEFIT BY THE ENCOURAGEMENT OF THE ARTS IN PARTICULAR THE ART OF THEATRE, BUT NOT EXCLUDING THE ARTS OF MIME, DANCE, SINGING AND MUSIC, AND TO FORMULATE, PREPARE AND ESTABLISH SCHEMES THEREFORE PROVIDED THAT ALL OBJECTS OF THE CHARITY SHALL BE OF A CHARITABLE NATURE.

Activities: ICE&FIRE EXPLORES HUMAN RIGHTS STORIES THROUGH PERFORMANCE. We put human rights at the core of everything we do to deliver accessible theatre, events and participatory work across the UK.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE LONDON
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£91,374	£64,463	-	-
2024-12-31	£92,942	£70,074	-	-
2023-12-31	£164,393	£151,382	-	-
2022-12-31	£109,730	£102,320	-	-
2021-12-31	£81,422	£109,944	-	-

Trustees

Name	Role	Appointed
Liz Pagett		2018-07-11
Moud Goba		2022-03-22
Neal Shah		2022-03-22
Rebecca Daisy Scroggs		2026-06-01
Sabrine Dao		2024-04-25
Victoria Allen-Martin		2025-11-28

ICE AND FIRE THEATRE COMPANY LIMITED

England & Wales - Charity number 1118200

Accounts

Ice and Fire Theatre Company



**Annual Report and Financial Statements
31 December 2025**

**Charity Commission Number 1118200
Company Registration Number 04648400**



	Page
Legal & Administrative Information	2
Annual Report of the Trustees	3
Independent Examiner's Report to the Trustees	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10

Legal & Administrative Information
For the year ended 31 December 2025

Charity Name	Ice and Fire Theatre Company.														
Charity Registration Number	1118200 (registered with the Charity Commission on 21 November 2002).														
Company Registration Number	04648400 (a company limited by guarantee).														
Registered Office	11b High Hill Ferry, London E5 9HG														
The Governing Document	The Charity's governing document is the Memorandum and Articles of Association dated 27 January 2003 (amended by special resolution 30 September 2009).														
Objectives	The object for which the company is established is to promote, maintain, improve and advance education for the public benefit by the encouragement of the arts in particular the art of theatre, but not excluding the arts of mime, dance, singing and music, and to formulate, prepare and establish schemes therefore provided that all objects of the Charity shall be of a charitable nature. The Charity explores human rights stories through performance. We are the only theatre company putting the human rights issues of the day at the core of our work, collaborating with a range of organisations to create work across our interconnecting artistic and participatory programmes. The Charity creates a constituency for human rights in the UK. We develop original theatre pieces from human rights evidence and testimony. Each piece is shaped or informed by the real people and communities with whom we closely work.														
Trustees	The Trustees who served during the year or who were serving at the date of this report were: <table><tr><td>Waleed Akhtar</td><td>(resigned February 2025)</td></tr><tr><td>Morten Thaysen</td><td>(resigned October 2025)</td></tr><tr><td>Liz Pagett</td><td></td></tr><tr><td>Neal Shah</td><td></td></tr><tr><td>Moud Goba</td><td></td></tr><tr><td>Sabrine Dao</td><td></td></tr><tr><td>Victoria Allen-Martin</td><td>(appointed December 2025)</td></tr></table>	Waleed Akhtar	(resigned February 2025)	Morten Thaysen	(resigned October 2025)	Liz Pagett		Neal Shah		Moud Goba		Sabrine Dao		Victoria Allen-Martin	(appointed December 2025)
Waleed Akhtar	(resigned February 2025)														
Morten Thaysen	(resigned October 2025)														
Liz Pagett															
Neal Shah															
Moud Goba															
Sabrine Dao															
Victoria Allen-Martin	(appointed December 2025)														
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity, are considered by the Trustees to be the Trustees, Christine Bacon (Co-Artistic Director) and Sebastian Aguirre (Co-Artistic Director).														
Bankers	Coop Bank Delf House Southway Skelmersdale WN8 6WT														
Independent Examiner	John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL														

Annual Report of the Trustees For the year ended 31 December 2025

The Trustees, who are also Directors of Ice and Fire Theatre Company (“the Charity”), submit their annual report and the financial statements of the Charity for the year ended 31 December 2025. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)). The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006.

1. Structure, Governance & Management

1.1. Trustees

The Trustees meet 2-3 times a year to discuss a full range of matters relating to strategic planning and development, governance and finance. Individual Trustees also work regularly with staff on finance and project development.

The induction process for any individual newly-appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and receipt of copies of:

- The Memorandum and Articles of Association
- The most recent financial statements
- The Charity Commission’s guidance ‘The Essential Trustee’.

1.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by The Charity, they have established effective systems and procedures to mitigate those risks.

2. Activities, Strategies & the Public Benefit

In preparing this report, we have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the UK Charity Commission and have sought to demonstrate that it provides identifiable benefits which relate directly to its aims as stated in its Memorandum and Articles of Association and which outweigh any potential detriment or harm. Further, the benefits are publicly available to all and are not in any way restricted to those able to pay. Any private benefits to Trustees and members of the Charity are incidental.

The activities of the company currently encompass three main strands:

- Production – we develop and produce original full-scale theatre productions for the stage
- Outreach – we run a national network called Actors for Human Rights, made up of over 700 professional actors, dedicated to drawing public attention to a range of contemporary human rights concerns
- Participation – we run projects with the aim of creating a safe creative space for communities whose stories we aim to tell

3. Achievements and Performance

The Trustees of the Charity remain extremely grateful for support from the trusts and foundations which generously support our work. We are also grateful for the organisations that host our Actors for Human Rights events for which they pay a standard performance fee. This support allows us to continue our work telling the stories of people affected by human rights abuses, developing new projects and working directly with marginalised communities to use creative expression as a therapeutic tool.

3.1 Production

The Divide / A Fine Idea

We have been in pre-production with the new title *A Fine Idea* (previously known at ‘The Divide’) during 2025. We had planned to stage this in March/April 2025 but funding difficulties meant we had to postpone the production dates to 2026.

Annual Report of the Trustees For the year ended 31 December 2025

It will be staged at the Arcola Theatre in June/July 2026 and has received support from Arts Council England, Network for Social Change, Cockayne (Grants for the Arts) and Garrick Charitable Trust (among other supporters). The play, written by Co-Artistic Director Christine Bacon is a theatrical response to Jason Hickel's book *The Divide*, which examines how and why the vast inequality between the Global North and Global South countries of the world operates and persists.

Work during 2025 has included script development, fundraising and building the production team.

Actors for Human Rights

This year's events (numbering 30 across the UK) received exceptionally positive evaluations, averaging 9–10 out of 10 across the vast majority of respondents. Qualitatively, participants consistently described the readings and workshops as *powerful, emotional, educational, eye-opening, and informative*, frequently highlighting the clarity and human impact of the real stories performed. More than 95% of attendees reported learning something new, most commonly noting a deeper understanding of the UK asylum process, the structural barriers and hostility within the system, and the emotional, psychological, and material realities faced by people seeking asylum. A strong behavioural shift was also evident: the overwhelming majority (around 85–90%) stated that the event either inspired or strengthened their motivation to take action, most commonly through volunteering, fundraising/donating, campaigning, conducting further research, or applying insights to their studies or professional practice.

Some responses from audiences:

"I had very limited knowledge of the asylum system going into this so it was incredibly educational."

"I didn't realise the level of hostility built into every stage."

"Absolutely brilliant – so informative, so powerful."

"It hit much harder hearing real words from real people."

"The performances were so moving; they made the issues impossible to ignore."

"It has completely changed how I view the asylum process."

"So eye-opening – everyone should see this."

"The cast were exceptional – respectful, authentic, and compelling."

Survivors Manifesto '25

This collaboration with a group of clients from Survivors UK, funded by Awards for All, ended with a public event held at The Actors' Church on 9 October, attended by 130 people. Participant feedback was exceptionally positive, with an average rating of 9.8/10, and respondents consistently describing the project as healing, empowering, creative, and community-building. Survivors highlighted the therapeutic impact of the six-month process, its accessibility (including online participation), and the skilled, sensitive facilitation created a safe, inclusive space that balanced emotional support with creative exploration. Overall, the project delivered significant creative, emotional, and social impact, offering survivors a transformative space for expression, connection, and resilience. Some participant feedback:

'I would thoroughly recommend taking part in the project both as a creative endeavour and a therapeutic one. It will allow you to look inside and reach parts of you that were perhaps silent and articulate how you feel. It will also allow you to hear others' perspectives and learn from them, and you will benefit from this community. You don't need to be a writer to be part of this project. Your voice matters.'

'The group was amazing. There was a real sense of solidarity and togetherness. Our different experiences and perspectives blended in what became an awe-inspiring manifesto'

Queer Migrant Pride Festival 2025

The 2025 Queer Migrant Pride Festival held at St Margaret's House in June received overwhelmingly positive feedback, with an average satisfaction score of 9.7/10, over 95% of attendees rating it 10/10, and 100% stating they would attend again. More than half of respondents were directly impacted by immigration or asylum policy, and many emphasised how rare and vital it was to experience a space where they felt "safe for the first time in months," "seen, heard, and able to make friends," and where their intersecting identities as queer migrants could "coexist in a sacred space." Attendees celebrated the festival's atmosphere as "joyful, inclusive, empowering, and beautiful," praising the salsa, drag, and cultural performances as well as workshops such as boxing, meditation, and self-defence, which created a strong sense of

Annual Report of the Trustees For the year ended 31 December 2025

empowerment and collective energy. Participants valued the accessible, free nature of the event—writing “the NHS should fund you” and “thank you for making it free and accessible”—and highlighted the deep emotional impact, describing the day as “healing” and “one of the best days of my life.” Suggestions for improvement centred on clearer signage and schedules, expanded food options (especially halal and culturally diverse cuisines), more haircut slots and quiet areas, and broader outreach to asylum seekers in temporary accommodation. While some noted technical issues and loud volume in places, most responded with “nothing” when asked what they wanted less of. Overall, the festival succeeded in creating a profoundly affirming and community-building environment, with strong demand for expanded programming, more social connection opportunities, and a larger-scale version of the event in 2026.

“This space felt so rare and sacred – thank you!”

“My body felt safe and after grief and loss that comes with exile, today was so healing.”

“Been coming for three years. It’s lovely to see it grow.”

Hope for Southall Street Homeless collaboration

The main goal is sort your status and don’t worry about the hard life. Then all dreams can start again.

This year, we partnered with Hope for Southall Street Homeless (HSSH) to create a new script comprised of the testimonies of some of the individuals with whom the charity works. HSSH provides frontline support for people who are street homeless in Southall, many of whom are undocumented migrants from India. The script we have created, entitled *We Were Sold the Dream* will be presented as part of the charity’s 10 year anniversary celebration in April 2026 and the intention is to roll it out to stakeholder groups in wider Southall.

Podcast

We produced Season 4 of our podcast series *I am an Immigrant* chronicling the life histories of eight guests and how immigration has intersected with their lives. The episodes were:

- 4.1 Philip Arditti: I feel like I'm part of this place now
- 4.2 Hitesh Rathore: I was called here by a random song on a Netflix show
- 4.3 Cristina Cabral: I learnt how to be a hustler when I became an immigrant
- 4.4 Miguel Umba: My head and shoulders are above water now
- 4.5 Lockie Chapman: A one way ticket and a £2 coin
- 4.6 Inês Belmonte: After being here for a while, I realised I had things to lose
- 4.7 Natalie Katsou: My Greek-ness emerged when I became a Mum
- 4.8 Usman Khalid: I'm not smashing it, I'm below average

4. Financial Review

Funding for the Charity comes from a variety of sources including trusts and foundations, performance fees, commissions and ticket sales.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 9 and 10 respectively. The Charity’s reserves increased by £26,911 during the year (2024: increased by £22,868). The balance sheet shows total net assets of £122,065 (2024: £95,154).

Included in total funds are amounts totalling £98,308 (2024: £63,818) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, as specified by donors. Full details of these restricted funds can be found in note 9 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, ie those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Charity’s work, free reserves should be equivalent to approximately 6 months’ operational expenditure. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2025 the Charity had net free reserves of £23,757 (2024: £31,336) as follows:

Annual Report of the Trustees

For the year ended 31 December 2025

	2025 £	2024 £
Total reserves	122,065	95,154
Less: restricted funds	(98,308)	(63,818)
Free reserves	23,757	31,336
Free reserves requirement:		
6 month's budgeted routine expenditure	24,000	30,000

5. Plans for Future Periods

To increase our reach in the coming years, we are looking for strategic partnerships, to attract multi-year support and plan to invest resources in communications support.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law 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 those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and 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 activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document.

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 are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 2 March 2026 and signed on its behalf by:



Neal Shah
Trustee

I report on the accounts of the Charity for the year ended 31 December 2025, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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.

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.



John Helm ACA
17 Heathville Road, London N19 3AL

11 March 2026

Statement of Financial Activities
(incorporating the income and expenditure account)
For the year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income from:	2						
Donations and legacies		8,460	68,200	76,660	16,723	59,806	76,529
Charitable activities		14,661	-	14,661	16,301	-	16,301
Investments		53	-	53	-	-	-
Other		-	-	-	112	-	112
Total Income		23,174	68,200	91,374	33,136	59,806	92,942
Expenditure on:	3						
Raising funds		216	-	216	35	-	35
Charitable activities		30,347	33,900	64,247	35,417	34,622	70,039
Total Expenditure		30,563	33,900	64,463	35,452	34,622	70,074
Net (expenditure)/income before tax	4	(7,389)	34,300	26,911	(2,316)	25,184	22,868
Tax payable	5	-	-	-	-	-	-
Net (expenditure)/income after tax		(7,389)	34,300	26,911	(2,316)	25,184	22,868
Transfers between funds		(190)	190	-	-	-	-
Net movement in funds		(7,579)	34,490	26,911	(2,316)	25,184	22,868
Total funds brought forward		31,336	63,818	95,154	33,652	38,634	72,286
Total funds carried forward		23,757	98,308	122,065	31,336	63,818	95,154

Balance Sheet

As at 31 December 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Fixed Assets					
Tangible Assets	6	-	-	0	-
Current Assets					
Debtors		400	20,000	20,400	42,271
Cash At Bank And In Hand		25,914	78,308	104,222	97,818
		26,314	98,308	124,622	140,089
Creditors - Amounts Falling Due Within One Year	7	(2,557)	-	(2,557)	(2,664)
Net Current Assets		23,757	98,308	122,065	137,425
Net Assets		23,757	98,308	122,065	137,425
Represented By:					
Restricted Funds	8	-	98,308	98,308	63,818
Unrestricted Income Funds		23,757	-	23,757	31,336
Total Funds		23,757	98,308	122,065	95,154

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

They were approved by the Trustees on 2 March 2026 and signed on their behalf by:



Neal Shah
Trustee

Notes to the Financial Statements For the year ended 31 December 2025

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011, the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

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.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. Charitable expenditure includes governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Tangible Fixed Assets

The cost of furniture, fittings and equipment, less any expected residual value, is depreciated at 25% per annum on a straight-line basis.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising 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 and provisions are recognised at their settlement amount.

Notes to the Financial Statements

For the year ended 31 December 2025

1. Accounting Policies (continued)

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Donations & legacies				
Donations	530	2,600	3,130	1,280
Income tax reclaimed	30	-	30	39
Grants	7,900	65,600	73,500	75,210
	8,460	68,200	76,660	76,529
Charitable activities				
Performance	13,861	-	13,861	16,301
Project & facilitator fees	800	-	800	-
	14,661	0	14,661	16,301
Investment income				
Bank Interest	53	-	53	-
Other				
Theatre tax relief	-	-	-	112
	23,174	68,200	91,374	92,942

Grants in 2025 were received as follows:

	£
Mulberry Trust	7,500
Rhododendrum Trust	1,000
Ben & Jerry's (Tides Foundation)	12,000
Hillcote Trust	5,000
Cockayne (Grants for the Arts)	15,000
Unity Theatre Trust	300
Mbili Charitable Trust	1,000
Garrick Charitable trust	2,000
Arts Council England	20,250
Dischma Charitable Trust	7,800
	71,850

Notes to the Financial Statements

For the year ended 31 December 2025

3. Expenditure

3a. Raising Funds

	Direct costs £	Support costs (note 3c) £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Fundraising	216	-	216	-	216	35

3b. Charitable Activities

	Direct costs £	Support costs (note 3c) £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Production	6,023	4,677	6,726	3,974	10,700	13,362
Outreach	25,605	9,353	22,024	12,934	34,958	46,435
Participation	17,030	1,559	1,597	16,992	18,589	10,242
	48,658	15,589	30,347	33,900	64,247	70,039

Support costs in 2025 have been allocated to activities on a % basis: 30% (2024: 30%) production, 60% (2024: 60%) outreach and 10% (2024: 10%) participation.

3c. Allocation of 2025 support costs to charitable and fundraising activities

Current year	Staff & personnel costs £	Office costs £	Premises & equipment £	Governance £	Total £
Fundraising/income generation (see note 3a)	-	-	-	-	-
Charitable activities (see note 3b)	13,343	772	-	1,474	15,589
	13,343	772	0	1,474	15,589

Basis of allocation of support costs is 100% to charitable activities.

Notes to the Financial Statements

For the year ended 31 December 2025

3. Expenditure (continued)

3d. Staff costs

The Charity was staffed during the year ended 31 December 2025 by both contracted and employed individuals. Included within expenditure are the following costs of employed individuals:

	2025 £	2024 £
Wages and salaries	43,498	46,384
Social security costs	4,522	3,691
Employer Allowance	(4,522)	(3,691)
Pension contributions	898	969
Employee benefits	524	750
	44,920	48,103
Of which: wages and salaries and employee benefits paid in respect of key management personnel	44,010	46,632

The number of employed individuals during the year was 3 (2024: 3). The number of contracted individuals during the year was nil (2024: nil). No employed or contracted individual received payments in excess of £60,000 during the year.

4. Net (expenditure)/income before tax

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
This is stated after charging:				
Independent Examiner's remuneration	1,440	-	1,440	1,440
Depreciation – owned assets	-	-	-	-

5. Tax Payable

As a charity, Ice & Fire Theatre Company is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

Notes to the Financial Statements

For the year ended 31 December 2025

6. Tangible Fixed Assets

Cost

At 1 January 2025

Additions

Disposals

At 31 December 2025

Depreciation

At 1 January 2024

Charge for year

Disposals

At 31 December 2025

Net Book Value

At 31 December 2025

At 31 December 2024

Office equipment £
6,623
-
-
6,623
6,623
-
-
6,623
0
0

All of the fixed assets are used for charitable purposes.

7. Debtors

Other debtors

Grants receivable

Prepayments

2025 £	2024 £
400	-
12,000	-
8,000	-
20,400	0

8. Creditors – Amounts Falling Due Within One Year

Other creditors including taxation and social security

Accruals

2025 £	2024 £
1,156	1,224
1,400	1,440
2,556	2,664

Notes to the Financial Statements

For the year ended 31 December 2025

9. Restricted Funds

9a Current Year

	At 1 January 2025 £	Income £	Expenditure £	Transfers £	At 31 December 2025 £
Production	13,230	39,915	(11,974)	-	41,171
Outreach	35,502	22,050	(12,934)	190	44,808
Participation	15,086	6,235	(16,992)	-	4,329
	63,818	68,200	(41,900)	190	90,308

9b Prior Year

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Production	16,865	1,000	(4,635)	-	13,230
Outreach	21,769	35,687	(21,954)	-	35,502
Participation	0	23,119	(8,033)	-	15,086
	38,634	59,806	(34,622)	0	63,818

Descriptions of restricted funds are as follows:

- **Production** – funds received for the development and production of original full-scale theatre productions for the stage.
- **Outreach** – funds received for the running of a national network called Actors for Human Rights, made up of over 700 professional actors, dedicated to drawing public attention to a range of contemporary human rights concerns.
- **Participation** – funds received for running projects with the aim of creating a safe creative space for communities whose stories we aim to tell.

10. Related Party Transactions

No Trustee received any financial benefits through their association with the charity.

Trustees made aggregate unrestricted donations of £nil (2024: £nil) during the year.

11. Members' Funds

The Charity is a company limited by guarantee without a share capital. Instead of a share capital, each member guarantees to pay not more than £10 in the event of the company's dissolution. The amount of the members' guarantee represents a contingent asset to the company which will crystallise only if the company goes into liquidation. As the company is a going concern, the members have no obligation to pay the sum guaranteed.

ICE AND FIRE THEATRE COMPANY LIMITED

England & Wales - Charity number 1118200

Accounts

Ice and Fire Theatre Company



**Annual Report and Financial Statements
31 December 2024**

**Charity Commission Number 1118200
Company Registration Number 04648400**

	Page
Legal & Administrative Information	2
Annual Report of the Trustees	3
Independent Examiner's Report to the Trustees	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11

Legal & Administrative Information
For the year ended 31 December 2024

Charity Name	Ice and Fire Theatre Company.
Charity Registration Number	1118200 (registered with the Charity Commission on 21 November 2002).
Company Registration Number	04648400 (a company limited by guarantee).
Registered Office	11b High Hill Ferry, London E5 9HG
The Governing Document	The Charity's governing document is the Memorandum and Articles of Association dated 27 January 2003 (amended by special resolution 30 September 2009).
Objectives	The object for which the company is established is to promote, maintain, improve and advance education for the public benefit by the encouragement of the arts in particular the art of theatre, but not excluding the arts of mime, dance, singing and music, and to formulate, prepare and establish schemes therefore provided that all objects of the Charity shall be of a charitable nature. The Charity explores human rights stories through performance. We are the only theatre company putting the human rights issues of the day at the core of our work, collaborating with a range of organisations to create work across our interconnecting artistic and participatory programmes. The Charity creates a constituency for human rights in the UK. We develop original theatre pieces from human rights evidence and testimony. Each piece is shaped or informed by the real people and communities with whom we closely work.
Trustees	The Trustees who served during the year or who were serving at the date of this report were: Rothna Begum (resigned January 2024) Waleed Akhtar Morten Thaysen Liz Pagett Neal Shah Moud Goba Sabrine Dao (appointed April 2024)
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity, are considered by the Trustees to be the Trustees, Christine Bacon (Co-Artistic Director) and Sebastian Aguirre (Co-Artistic Director).
Bankers	Coop Bank Delf House Southway Skelmersdale WN8 6WT
Independent Examiner	John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL

Annual Report of the Trustees For the year ended 31 December 2024

The Trustees, who are also Directors of Ice and Fire Theatre Company (“the Charity”), submit their annual report and the financial statements of the Charity for the year ended 31 December 2024. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)). The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006.

I. Structure, Governance & Management

I.1. Trustees

The Trustees meet 2-3 times a year to discuss a full range of matters relating to strategic planning and development, governance and finance. Individual Trustees also work regularly with staff on finance and project development.

The induction process for any individual newly-appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and receipt of copies of:

- The Memorandum and Articles of Association
- The most recent financial statements
- The Charity Commission’s guidance ‘The Essential Trustee’.

I.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by The Charity, they have established effective systems and procedures to mitigate those risks.

2. Activities, Strategies & the Public Benefit

In preparing this report, we have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the UK Charity Commission and have sought to demonstrate that it provides identifiable benefits which relate directly to its aims as stated in its Memorandum and Articles of Association and which outweigh any potential detriment or harm. Further, the benefits are publicly available to all and are not in any way restricted to those able to pay. Any private benefits to Trustees and members of the Charity are incidental.

The activities of the company currently encompass three main strands:

- Production – we develop and produce original full-scale theatre productions for the stage
- Outreach – we run a national network called Actors for Human Rights, made up of over 700 professional actors, dedicated to drawing public attention to a range of contemporary human rights concerns
- Participation – we run projects with the aim of creating a safe creative space for communities whose stories we aim to tell

3. Achievements and Performance

The Trustees of the Charity remain extremely grateful for support from the trusts and foundations which generously support our work. We are also grateful for the organisations that host our Actors for Human Rights events for which they pay a standard performance fee. This support allows us to continue our work telling the stories of people affected by human rights abuses, developing new projects and working directly with marginalised communities to use creative expression as a therapeutic tool.

3.1 Production

The Divide

We have been in pre-production for this show during 2024. We had planned to stage this in March/April 2025 but funding difficulties meant we had to postpone the production dates to 2026. Work throughout the year was done on script development with the writer and the attached Director, partnership building and fundraising. The play, by Co-Artistic

Annual Report of the Trustees For the year ended 31 December 2024

Director Christine Bacon, is a theatrical response to Jason Hickel's non fiction book about global inequality, *The Divide*. Christine and Dr Hickel have had a series of collaborative conversations as the play has taken shape. Dr Hickel has read the current draft of the script and has said:

"Christine Bacon's play compels us to question dominant narratives about global poverty and inequality, illuminates its real causes, and points to inspiring alternative pathways to a fairer world. It is grounded in findings from cutting-edge research and intervenes at a time when coloniality and decoloniality have become major points of discussion. This work has my endorsement and I hope to see it on stage."

3.2 Actors for Human Rights

In 2024, we successfully delivered a total of 28 AFHR readings across the country. Of these, 5 were held in London, while the remaining 23 took place outside of London. A significant proportion of these readings—20 in total—were paid events, with 8 conducted on an unpaid basis.

Our strong relationships with academic institutions continued, as 16 of our bookings were repeat engagements with universities, typically as part of a module of study. We also expanded our reach by visiting three new institutions: Bedford, Royal Holloway, and DeMontfort University. Notably, Bedford University has expressed interest in tailoring scripts for their specific needs, and DeMontfort University has since rebooked our services, now establishing our event as an annual occurrence.

Additionally, we reintroduced AFHR scripts to two regional Amnesty International meetings, marking our first presentations at such events in a considerable period. This development underscores our ongoing commitment to engaging with human rights organizations and broadening the impact of our work.

Quantitative feedback:

97% of attendees who complete feedback said they had learnt something new

66% of attendees who complete feedback rated the AFHR event **10/10**, with **18%** rating the event **9/10** and the remaining **16%** rating the events **7-8/10** – none rated it below.

80% of attendees who completed feedback said the reading had changed or altered their opinion in some way (but with **97%** saying they had learnt something new, this figure suggests some defensiveness about their opinions/not wanting to appear to be anti-migrant)

94% of attendees who completed feedback said the event had inspired them to take some kind of action:

29% Campaigning

26% Fundraising/Donating

43% Volunteering

63% Inform work/study

68% Further research

11% 'Other'

Qualitative feedback:

"The human stories really bring the realities of the asylum process out. As someone who has only studied it, the lessons learned here were very helpful!"

"I learnt about the immigration system and how places like Yarl's Wood are lacking in upholding proper Human Rights "

"I knew very little about the lives of refugees during the process of seeking asylum "

"The amount of barriers refugees face when trying to gain asylum. I knew there were lots, but I did not know the full extent"

"The human element of the refugee crisis that I'd previously been able to ignore"

"I have learned about asylum and immigration more today than in the news. I had no idea the system has such a big black hole"

"Was useful to get full process of asylum system to fill gaps in my knowledge. But also profound to hear stories of very different kinds of asylum journeys."

Annual Report of the Trustees For the year ended 31 December 2024

"The workshop on the route/system of asylum in the UK I knew nothing about, about detention centres, I learnt so much from lived experience especially about how unfair/illegal/torturous the system deliberately is"

"One of the best events I've attended - the approach and the opportunities to reflect have been informative, emotive and inspiring!"

"I can't fault it. This was a very moving and informative experience, thank you!"

"I think this is a great way of creating awareness"

"I really connected to the stories through the reading, it made it real and emotive"

"The actors were so approachable & knowledgeable & delivered the session with deep, deep care"

"Please keep going!"

Papers

In collaboration with action groups coordinated by the Joint Council for the Welfare of Immigrants, Praxis and Greater Manchester Immigration Aid Unit, we have developed a new testimonial script for the AFHR project, *Papers*, focusing on migrants impacted by the suite of policies introduced by the government in 2012 under the banner of 'the hostile environment.' We had booked events with two local authorities in the middle of the year, which they unfortunately had to cancel due to the general election being announced, which prevented them from engaging in events that could be seen as political. We have since revived these relationships and will be offering free readings to local authority councillors (cross party) and staff across the country in 2025.

People need to stop judging. People have migrated forever. My children are here. They are the future of this country. Be fair to them so they can contribute. I tell my girls they are going to be powerful. I am rooting for them.

Tales from the Hostile Environment

In the run up to the general election in July 2024, we created a new script, *Tales from the Hostile Environment*, and coordinated a tour of 6 cities (Manchester, Oxford, Newcastle, Brighton, London, Leeds) in the lead up to the July general election. This involved recruiting and managing over 50 incredible volunteers, creating producing packs, press releases and marketing materials. This script is now included in the Actors for Human Rights repertoire and is being performed across the UK. It includes testimonies from people on the notorious 10 year route to settlement, people affected by the minimum income requirement for spouse visas, undocumented migrants and people in the asylum system.

3.3 Participation

Collaboration with Survivors UK

For the second year we are running a creative writing project with SurvivorsUK (support organisation for male and non-binary survivors of sexual violence) with funding from Awards For All. This year the project is running online to facilitate participation by SurvivorsUK clients across the United Kingdom. The work created with the group through fortnightly sessions will be presented in 2025.

Queer Migrant Pride Festival

For Refugee week and LGBTQIA+ history month we ran our second annual Queer Migrant Pride Fest; a day long, free festival of queer migrant led/related arts and wellbeing performances and workshops at St Margaret's House in Bethnal Green in June. The event was attended by over 230 people, up from 180 people last year.

82% rated the day 10/10	3% rated the day 7/10
7% rated the day 9/10	1% rated the day 6/10
7% rated the day 8/10	100% said they'd come again next year (which we are planning for)

'It has been an amazing, uplifting heartfelt day with a very important message'

'I got a massage and a haircut and was amazing'

'Surprised me, I never thought there would be so many things going on!'

'It was my first time attending and I really appreciate it and I made new friends'

'Food was delicious and the whole fest felt like a community'

It was such a powerful event. I felt honoured to be a part of it.'

Annual Report of the Trustees

For the year ended 31 December 2024

Podcast

We produced Season 3 of our podcast series *I am an Immigrant* chronicling the life histories of six guests and how immigration has intersected with their lives. It was supported by the Garden Court Chambers Special Fund. The episodes were:

- 3.1. Sergio Maggiolo (Peru): I love an audience and an audience loves me
- 3.2. Mitya Savelau (Belarus): I saw the planet is my opportunity
- 3.3. Lara Parizotto (Brasil): I'm tired of asking for rights, please
- 3.4. Mr Mahmoud (Pakistan): I won't stop until I clear my name
- 3.5. Maggie Gellersjö (Sweden): There's no danger on the roof
- 3.6 Ada (Nigeria): The 'japa' syndrome

3.4 Company

Christine Bacon and Seb Aguirre served as Co-Artistic Directors (both part-time) and Helen Clapp served as General Manager. We were lucky to have the support of numerous volunteers during the year, as well as the many hundreds of actors who are part of the Actors for Human Rights network and who were involved in our events across the UK. Special thanks to Liz Pagett, Eva Hibbs, Dermot Daly, Nick Figgis, Heather Carrol, Richard Stainer and Emma Manton who were instrumental with getting *Tales from the Hostile Environment* on in their local areas.

4. Financial Review

Funding for the Charity comes from a variety of sources including trusts and foundations, performance fees, commissions and ticket sales.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 10 and 11 respectively. The Charity's reserves increased by £22,868 during the year (2023: increased by £13,011). The balance sheet shows total net assets of £95,154 (2023: £72,286).

Included in total funds are amounts totalling £63,818 (2023: £38,634) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, as specified by donors. Full details of these restricted funds can be found in note 9 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, ie those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Charity's work, free reserves should be equivalent to approximately 6 months' operational expenditure. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2024 the Charity had net free reserves of £31,336 (2023: £33,652) as follows:

	2024 £	2023 £
Total reserves	95,154	72,286
Less: restricted funds	(63,818)	(38,634)
Free reserves	31,336	33,652
Free reserves requirement:		
6 month's budgeted routine expenditure	30,000	30,000

Annual Report of the Trustees For the year ended 31 December 2024

5. Plans for Future Periods

To increase our reach in the coming years, we are looking for strategic partnerships, to attract multi-year support and plan to invest resources in communications support.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law 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 those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and 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 activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document.

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 are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 27 May 2025 and signed on its behalf by:



Neal Shah
Trustee

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 9 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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.

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.



John Helm ACA
17 Heathville Road, London N19 3AL

27 May 2025

Statement of Financial Activities
(incorporating the income and expenditure account)
For the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income from:	2						
Donations and legacies		16,723	59,806	76,529	12,862	93,470	106,332
Charitable activities		16,301	-	16,301	18,583	207	18,790
Other		112	-	112	39,271	-	39,271
Total Income		33,136	59,806	92,942	70,716	93,677	164,393
Expenditure on:	3						
Raising funds		35	-	35	1,060	416	1,476
Charitable activities		35,417	34,622	70,039	63,076	86,830	149,906
Total Expenditure		35,452	34,622	70,074	64,136	87,246	151,382
Net (expenditure)/income before tax	4	(2,316)	25,184	22,868	6,580	6,431	13,011
Tax payable	5	-	-	-	-	-	-
Net (expenditure)/income after tax		(2,316)	25,184	22,868	6,580	6,431	13,011
Transfers between funds		-	-	-	1,528	(1,528)	-
Net movement in funds		(2,316)	25,184	22,868	8,108	4,903	13,011
Total funds brought forward		33,652	38,634	72,286	25,544	33,731	59,275
Total funds carried forward		31,336	63,818	95,154	33,652	38,634	72,286

Balance Sheet
As at 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Fixed Assets					
Tangible Assets	6	-	-	0	-
Current Assets					
Debtors		-	-	-	42,271
Cash At Bank And In Hand		34,000	63,818	97,818	33,685
		34,000	63,818	97,818	75,956
Creditors - Amounts Falling Due Within One Year	7	(2,664)	-	(2,664)	(3,670)
Net Current Assets		31,336	63,818	95,154	72,286
Net Assets		31,336	63,818	95,154	72,286
Represented By:					
Restricted Funds	8	-	63,818	63,818	38,634
Unrestricted Income Funds		31,336	-	31,336	33,652
Total Funds		31,336	63,818	95,154	72,286

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

They were approved by the Trustees on 27 May 2025 and signed on their behalf by:



Neal Shah
Trustee

Notes to the Financial Statements For the year ended 31 December 2024

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011, the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

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.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. Charitable expenditure includes governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Tangible Fixed Assets

The cost of furniture, fittings and equipment, less any expected residual value, is depreciated at 25% per annum on a straight-line basis.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising 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 and provisions are recognised at their settlement amount.

Notes to the Financial Statements

For the year ended 31 December 2024

1. Accounting Policies (continued)

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Donations & legacies				
Donations	236	1,044	1,280	1,334
Income tax reclaimed	39	-	39	28
Grants	16,448	58,762	75,210	104,970
	16,723	59,806	76,529	106,332
Charitable activities				
Performance	16,301	-	16,301	17,908
Project & facilitator fees	-	-	-	882
	16,301	0	16,301	18,790
Other				
Theatre tax relief	112	-	112	39,271
	33,136	59,806	92,942	164,393

Grants in 2024 were received as follows:

	£
Mulberry Trust	7,500
Centre for Innovation	5,000
Awards for All	12,075
Rathbone Investment Managers	2,000
Aurum Charitable Trust	10,000
Hollick Family Foundation	10,000
Evan Cornish Foundation	7,500
Sylvia Waddilove Foundation	1,000
Swan Mountain Trust	3,000
WF Southall Trust	3,000
Hillcote Trust	5,000
Dishcma Charitable Trust	8,050
School for Social Entrepreneurs	1,085
	75,210

Notes to the Financial Statements

For the year ended 31 December 2024

3. Expenditure

3a. Raising Funds

	Direct costs £	Support costs (note 3c) £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Fundraising	35	-	35	-	5	1,476

3b. Charitable Activities

	Direct costs £	Support costs (note 3c) £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Production	6,735	6,627	8,727	4,635	13,362	97,699
Outreach	33,180	13,255	24,481	21,954	46,435	45,137
Participation	8,033	2,209	2,209	8,033	10,242	7,070
	47,948	22,091	35,417	34,622	70,039	149,906

Support costs in 2024 have been allocated to activities on a % basis: 30% (2023: 30%) production, 60% (2023: 60%) outreach and 10% (2023: 10%) participation.

3c. Allocation of 2024 support costs to charitable and fundraising activities

Current year	Staff & personnel costs £	Office costs £	Premises & equipment £	Governance £	Total £
Fundraising/income generation (see note 3a)	-	-	-	-	-
Charitable activities (see note 3b)	19,226	1,412	-	1,453	22,091
	19,226	1,412	0	1,453	22,091

Basis of allocation of support costs is 100% to charitable activities.

Notes to the Financial Statements

For the year ended 31 December 2024

3. Expenditure (continued)

3d. Staff costs

The Charity was staffed during the year ended 31 December 2024 by both contracted and employed individuals. Included within expenditure are the following costs of employed individuals:

	2024 £	2023 £
Wages and salaries	46,384	52,417
Social security costs	3,691	4,560
Employer Allowance	(3,691)	(4,509)
Pension contributions	969	1,246
Employee benefits	750	739
	48,103	54,453
Of which: wages and salaries and employee benefits paid in respect of key management personnel	46,632	53,138

The number of employed individuals during the year was 3 (2023: 3). The number of contracted individuals during the year was nil (2023: nil). No employed or contracted individual received payments in excess of £60,000 during the year.

4. Net (expenditure)/income before tax

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
This is stated after charging:				
Independent Examiner's remuneration	1,440	-	1,440	1,440
Depreciation – owned assets	-	-	-	-

5. Tax Payable

As a charity, Ice & Fire Theatre Company is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

Notes to the Financial Statements

For the year ended 31 December 2024

6. Tangible Fixed Assets

Cost

At 1 January 2024
Additions
Disposals

At 31 December 2024

Depreciation

At 1 January 2023
Charge for year
Disposals

At 31 December 2024

Net Book Value

At 31 December 2024

At 31 December 2023

Office equipment £
6,623
-
-
6,623
6,623
-
-
6,623
0
0

All of the fixed assets are used for charitable purposes.

7. Debtors

Theatre Tax Relief receivable
Grants receivable

2024 £	2023 £
-	39,271
-	3,000
0	42,271

8. Creditors – Amounts Falling Due Within One Year

Other creditors including taxation and social security
Accruals

2024 £	2023 £
1,224	2,270
1,440	1,400
2,664	3,670

Notes to the Financial Statements

For the year ended 31 December 2024

9. Restricted Funds

9a Current Year

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Production	16,865	1,000	(4,635)	-	13,230
Outreach	21,769	35,687	(21,954)	-	35,502
Participation	0	23,119	(8,033)	-	15,086
	38,634	59,806	(34,622)	0	63,818

9b Prior Year

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Production	16,163	67,079	(58,377)	(8,000)	16,865
Outreach	14,305	23,918	(22,926)	6,472	21,769
Participation	3,263	2,680	(5,943)	-	0
	33,731	93,677	(87,246)	(1,528)	38,634

The net transfers of £1,528 from restricted to unrestricted funds and between Production and Outreach restricted funds was to correct a prior year error.

Descriptions of restricted funds are as follows:

- **Production** – funds received for the development and production of original full-scale theatre productions for the stage.
- **Outreach** – funds received for the running of a national network called Actors for Human Rights, made up of over 700 professional actors, dedicated to drawing public attention to a range of contemporary human rights concerns.
- **Participation** – funds received for running projects with the aim of creating a safe creative space for communities whose stories we aim to tell.

10. Related Party Transactions

No Trustee received any financial benefits through their association with the charity.

Trustees made aggregate unrestricted donations of £nil (2023: £nil) during the year.

11. Members' Funds

The Charity is a company limited by guarantee without a share capital. Instead of a share capital, each member guarantees to pay not more than £10 in the event of the company's dissolution. The amount of the members' guarantee represents a contingent asset to the company which will crystallise only if the company goes into liquidation. As the company is a going concern, the members have no obligation to pay the sum guaranteed.

ICE AND FIRE THEATRE COMPANY LIMITED

England & Wales - Charity number 1118200

Accounts

Ice and Fire Theatre Company



Annual Report and Financial Statements 31 December 2023

**Charity Commission Number 1118200
Company Registration Number 04648400**



	Page
Legal & Administrative Information	2
Annual Report of the Trustees	3
Independent Examiner's Report to the Trustees	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12

Legal & Administrative Information
For the year ended 31 December 2023

Charity Name	Ice and Fire Theatre Company
Charity Registration Number	1118200 (registered with the Charity Commission on 21 November 2002)
Company Registration Number	04648400 (a company limited by guarantee)
Registered Office	11b High Hill Ferry, London E5 9HG
The Governing Document	The Charity's governing document is the Memorandum and Articles of Association dated 27 January 2003 (amended by special resolution 30 September 2009)
Objectives	The object for which the company is established is to promote, maintain, improve and advance education for the public benefit by the encouragement of the arts in particular the art of theatre, but not excluding the arts of mime, dance, singing and music, and to formulate, prepare and establish schemes therefore provided that all objects of the Charity shall be of a charitable nature. The Charity explores human rights stories through performance. We are the only theatre company putting the human rights issues of the day at the core of our work, collaborating with a range of organisations to create work across our interconnecting artistic and participatory programme. The Charity creates a constituency for human rights in the UK. We develop original theatre pieces from actual human rights evidence and testimony. Each piece is shaped or informed by the real people and communities with whom we closely work.
Trustees	The Trustees who served during the year or who were serving at the date of this report were: Rothna Begum Gbolahan Obisesan (resigned September 2023) Waleed Akhtar Morten Thaysen Liz Pagett Neal Shah Moud Goba
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity, are considered by the Trustees to be the Trustees, Christine Bacon (Co-Artistic Director) and Sebastian Aguirre (Co-Artistic Director).
Bankers	Coop Bank Delf House Southway Skelmersdale WN8 6WT
Independent Examiner	John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL

Annual Report of the Trustees For the year ended 31 December 2023

The Trustees, who are also Directors of Ice and Fire Theatre Company (“the Charity”), submit their annual report and the financial statements of the Charity for the year ended 31 December 2023. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)). The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006.

I. Structure, Governance & Management

I.1. Trustees

The Trustees meet 2-3 times a year to discuss a full range of matters relating to strategic planning and development, governance and finance. Individual Trustees also work regularly with staff on finance and project development.

The induction process for any individual newly-appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and receipt of copies of:

- The Memorandum and Articles of Association
- The most recent financial statements
- The Charity Commission’s guidance ‘The Essential Trustee’.

I.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by The Charity, they have established effective systems and procedures to mitigate those risks.

2. Activities, Strategies & the Public Benefit

In preparing this report, we have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the UK Charity Commission and have sought to demonstrate that it provides identifiable benefits which relate directly to its aims as stated in its Memorandum and Articles of Association and which outweigh any potential detriment or harm. Further, the benefits are publicly available to all and are not in any way restricted to those able to pay. Any private benefits to Trustees and members of the Charity are incidental.

The activities of the company currently encompass three main strands:

- Production – we develop and produce original full-scale theatre productions for the stage
- Outreach – we run a national network called Actors for Human Rights, made up of over 700 professional actors, dedicated to drawing public attention to a range of contemporary human rights concerns
- Participation – we run projects with the aim of creating a safe creative space for communities whose stories we aim to tell

3. Achievements and Performance

The Trustees of the Charity remain extremely grateful for support from the trusts and foundations which generously support our work. We are also grateful for the organisations that host our Actors for Human Rights events for which they pay a standard performance fee. This support allows us to continue our work telling the stories of people affected by human rights abuses, developing new projects and working directly with marginalised communities to use creative expression as a therapeutic tool.

Annual Report of the Trustees For the year ended 31 December 2023

3.1 Production

The Sex Ed Musical

Formerly known as *In Our Own Words* our four week tour of *The Sex Ed Musical* (Script and lyrics by Isla van Tricht, music by Guy Woolf, directed by Yasmin Hafesji and designed by Pip Terry) across four regions in England was (except for two public performances) performed exclusively at secondary schools to 14-16 year old students. The dates and locations of the tour are listed below and more information about cast and creatives can be found here: <https://iceandfire.co.uk/project/sex-ed-musical/>

High quality Sex and Relationships education in the UK was revealed to be more urgent since the recent Ofsted enquiry into sexual abuse in schools and colleges prompted by the 'Everyone's Invited' campaign (June 2021). Over a 3 year development period, we interviewed scores of young people who generously shared their reflections and experiences and their words became the verbatim material for the piece.

Mon 30th Oct	Harlow College (Essex)
Tues 31st Oct	Victory Academy (Kent)
Wed 1 Nov	St Leonards Academy (East Sussex)
Thurs 2 Nov	Battle Abbey School (East Sussex)
Fri 3 Nov	Rosebery School (Surrey)
Mon 6 Nov	William de Ferrers (Essex)
Thur 9 Nov	Triple Crown Centre (West Midlands)
Fri 10 Nov	Deepings Academy (Cambridgeshire)
We 15 Nov	Deepings Academy (Cambridgeshire)
Thurs 16 Nov	Furness Academy (Cumbria)
Mon 20 Nov	St Margaret's House (East London)
Tues 21 Nov	Friern Barnet School (North London)
Wed 22 Nov	Royal Holloway University (West London)
Thurs 23 Nov	Langdon Park School (East London)
Fri 24 Nov	Harris Academy (South East London)

This was the first theatre tour our company has produced outside of London since 2008. We were proud of the many relationships we built with schools in very different parts of England and the number of young people who participated in the making of the show by sharing their thoughts, opinions and experiences with us. We performed 16 shows in 15 different locations and reached almost 3000 young people aged 14-16, 70 young people aged 18-20 and 80 members of the general public. This was also the first musical we have ever produced. Some selected feedback below:

Students

I felt more comfortable with talking about situations that would have made me uncomfortable to talk about before the show – Year 10 student

I felt elevated ... like I had just been awoken from my tomb of non-knowledge -Year 10 student

Teachers

'The musical sensitively explored consent, pleasure and sexuality with equal measures of comedy and poignancy. Students commended the actors' ability to perform stunning harmonies, creative movement motifs and podcast accounts to blend the comedy and education harmoniously for maximum impact. We would like to thank Ice and Fire for their fantastic, thought-provoking modelling of outstanding theatre for education for our students.'

One student became visibly thrilled to hear mention of their own less-understood sexuality mentioned in the production and they have spoken about this to staff members since - it was a defining moment for them, in year 12.'

'It was essential. Students enjoyed it and engaged well and were able to reflect on the impact this show had on them.'

Annual Report of the Trustees For the year ended 31 December 2023

Partner

Working with ice&fire on The Sex-Ed Musical was a total joy. Christine, the production team and the cast were friendly, kind and open throughout the process. The organisation has a strong approach to inclusivity and the mission of their work - putting young people's experiences and voices in this case at the heart of what they do. Seeing the show go from the seed of an idea to full-blown musical was a privilege and I'm so impressed with the care they put into sharing these important themes in a creative, engaging way. I'm excited to see where it goes next - all young people deserve to see this show! - Matilda Lawrence Jubb, Split Banana (Sex Education charity).

The Divide

We have been in pre-production for this show during 2023. Co-Artistic Director Christine Bacon has drafted the script, called *A Fine Idea* in response to Jason Hickel's non fiction book about global inequality, *The Divide*. Christine and Dr Hickel have had a series of collaborative conversations as the play has taken shape. Dr Hickel has read the current draft of the script and has said:

"Christine Bacon's play compels us to question dominant narratives about global poverty and inequality, illuminates its real causes, and points to inspiring alternative pathways to a fairer world. It is grounded in findings from cutting-edge research and intervenes at a time when coloniality and decoloniality have become major points of discussion. This work has my endorsement and I hope to see it on stage."

3.2 Actors for Human Rights

In 2023 we delivered over 40 Actors for Human Rights (AFHR) events, overwhelmingly for universities (80% of which were for STAR or other SU societies and the remainder for faculties). We also did an event for City of Sanctuary campaigner training for people with lived experience of the asylum process; for service users at SurvivorsUK in the lead up to a participatory project; for 70 trainee GPs; for a solicitor's firm exploring the possibility of providing legal aid/pro bono representation to people in the asylum process; for members of Student Action for Refugees at the organisation's Annual General Meeting; at our own Queer Migrant Pride Festival and the Migrant Connections Festival. The project reached an audience of just under 4000 people this year, here is some feedback from attendees of AHFR events:

'So often stories in the media around people in the asylum process are centered around facts, statistics and the violence they are often trying to leave behind. It was deeply moving and humanising to hear in their own words their personalities, hopes and dreams, the humour and joy they also encounter.'

'I personally didn't know there were immigration detention centres in the UK.'

I think it's good you do this at universities, especially for people at degree and post degree level. It means you talk to people who want to work in government (like me) and it's important we hear this.

It shows how little even masters law/politics students studying this directly, how little they understand of the system and it's implications. Makes this very important.

'It made me really angry that this was the first time I'd learnt about this.'

'So emotionally provoking and inspiring, as well as action motivating.'

Quantitative feedback:

76% rated the event 10/10

15% rated the event 9/10

8% rated the event 8/10

100% said they learnt something new

84% said the events had changed their opinion in some way

Annual Report of the Trustees For the year ended 31 December 2023

When asked *what kind of action* the event had inspired attendees to take (rather than simply if the event had inspired them to take action):

58% said the event inspired them to campaign
34% said the event inspired them to fundraise/donate
55% said the event inspired them to volunteer
65% said the event would inform their work or study
16% said the event inspired them to take 'other' action

We are constantly updating our AFHR scripts in order to ensure they reflect current policy and trends. This year we collected eight new testimonies for *Asylum Monologues* and *This Is Who I Am*. Testimonies are from people from Iran, Nigeria, Pakistan, Uganda, Malaysia and Sri Lanka, offering a broad spectrum of nationalities, ages, genders and reasons for seeking protection in the UK. These new testimonies are now being used in our ongoing events.

We built a new relationship with Ali Ghaderi, who has lived experience of the asylum system and who is also a performer. Ali has joined us on over a dozen events, where he reads his own testimony and sometimes the testimonies of others.

Papers

In collaboration with action groups coordinated by the Joint Council for the Welfare of Immigrants, Praxis and Greater Manchester Immigration Aid Unit, we have developed a new testimonial script for the AFHR project, *Papers*, focusing on migrants impacted by the suite of policies introduced by the government in 2012 under the banner of 'the hostile environment.' We interviewed nine individuals who shared their experiences about such themes as: the No Recourse to Public Funds conditions on family and other human rights related visas, the exorbitant cost of visa renewal which saddles migrant families with huge debts or leads to them being undocumented, and the ever-changing, increasingly punitive immigration rules which have seen families separated for years. During 2024, we will be offering free readings to local authority councillors (cross party) and staff across the country to engage policy enactors with how this increasingly punishing set of policies impact their constituents' lives and how they (councils/councillors) can engage with and support people in their areas who are impacted.

People need to stop judging. People have migrated forever. My children are here. They are the future of this country. Be fair to them so they can contribute. I tell my girls they are going to be powerful. I am rooting for them.

3.3 Participation

Collaboration with Survivors UK

Throughout the first half of 2023 we ran a participatory project with SurvivorsUK, a charity that supports men and non binary survivors of sexual abuse. Sessions had a broad focus on general creative expression; running workshops on writing, clowning, improvisation and physical theatre. Some of the work created was shared with supporters with the participation of actor Andrew Garfield and actor/writer (and ice&fire trustee) Waleed Akhtar. We are planning an expansion on the project in 2024.

Queer Migrant Pride Festival

For Refugee week and LGBTQIA+ history month we ran a 'Queer Migrant Pride Fest' a day long free festival of queer migrant led/related arts and wellbeing performances and workshops at St Margaret's House in Bethnal Green on June 24. The event was attended by over 150 people and feedback from attendees and contributors was overwhelmingly positive. We plan to make this an annual event.

76% rated the day 10/10 (with 0% rating it below 7/10)

50% of attendees were impacted by immigration/asylum policy and 50% weren't

100% said they'd come again

Highlights included:

- A rehearsed reading by Olivier award winning playwright (and ice&fire trustee) Waleed Akhtar and the cast of *The P-Word*, his play about internalised racism and homophobia and how the UK asylum process impacts a Pakistani gay man

Annual Report of the Trustees For the year ended 31 December 2023

- A screening of short films including Rainbow Migration's short film 'No Pride In Detention' and 'The First Drop of Rain' by trans filmmaker and LGBTQIA+ refugee Hiba Noor
- Beauty Beyond Borders: a 'spa' area where attendees could get a massage, get their nails or their make-up done
- Workshops from the Joint Council for the Welfare of Immigrants (JCWI) on campaigning for refugee/asylum rights
- STI testing and Monkeypox vaccinations by Positive East and Prepster
- A legal clinic for one off immigration advice from solicitors at JCWI

3.4 Company

Christine Bacon and Seb Aguirre served as Co-Artistic Directors (both on 3 days per week) and Helen Clapp served as General Manager. We were lucky to have the support of numerous volunteers during the year, as well as the many hundreds of actors who are part of the Actors for Human Rights network and who were involved in our events across the UK. Special thanks to Eva Hibbs and Elahe Ziai who were instrumental with helping us update our AFHR scripts.

4. Financial Review

Funding for the Charity comes from a variety of sources including trusts and foundations, performance fees, commissions and ticket sales.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 10 and 11 respectively. The Charity's reserves increased by £13,011 during the year (2022: increased by £7,410). The balance sheet shows total net assets of £72,286 (2022: £59,275).

Included in total funds are amounts totalling £48,162 (2022: £33,731) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, as specified by donors. Full details of these restricted funds can be found in note 9 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, ie those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Charity's work, free reserves should be equivalent to approximately 6 months' operational expenditure. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2023 the Charity had net free reserves of £24,124 (2022: £25,544) as follows:

	2023 £	2022 £
Total reserves	72,286	59,275
Less: restricted funds	(48,162)	(33,731)
Free reserves	24,124	25,544
Free reserves requirement:		
6 month's budgeted routine expenditure	30,000	30,000

5. Plans for Future Periods

To increase our reach in the coming years, we are looking for strategic partnerships, especially with statutory agencies and in our work with schools and young people.

**Annual Report of the Trustees
For the year ended 31 December 2023**

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law 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 those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and 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 activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document.

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 are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 25 March 2024 and signed on its behalf by:



Neal Shah
Trustee

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 10 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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.

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.



John Helm ACA
17 Heathville Road, London N19 3AL

25 March 2024

Statement of Financial Activities
(incorporating the income and expenditure account)
For the year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Income from:	2						
Donations and legacies		12,862	93,470	106,332	11,376	69,350	80,726
Charitable activities		18,583	207	18,790	1,236	27,768	29,004
Other		39,271	-	39,271	-	-	-
Total Income		70,716	93,677	164,393	12,612	97,118	109,730
Expenditure on:	3						
Raising funds		1,060	416	1,476	260	8	268
Charitable activities		63,076	86,830	149,906	21,245	80,807	102,052
Total Expenditure		64,136	87,246	151,382	21,505	80,815	102,320
Net income/(expenditure) before tax	4	6,580	6,431	13,011	(8,893)	16,303	7,410
Tax payable	5	-	-	-	-	-	-
Net income/(expenditure) after tax		6,580	6,431	13,011	(8,893)	16,303	7,410
Transfers between funds		1,528	(1,528)	-	6,615	(6,615)	-
Net movement in funds		8,108	4,903	13,011	(2,278)	9,688	7,410
Total funds brought forward		25,544	33,731	59,275	27,822	24,043	51,865
Total funds carried forward		33,652	38,634	72,286	25,544	33,731	59,275

Balance Sheet
As at 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Fixed Assets					
Tangible Assets	6	-	-	0	-
Current Assets					
Debtors		39,271	3,000	42,271	8,000
Cash At Bank And In Hand		(11,477)	45,162	33,685	59,011
		27,794	48,162	75,956	67,011
Creditors - Amounts Falling Due Within One Year	7	(3,670)	-	(3,670)	(7,736)
Net Current Assets		24,124	48,162	72,286	59,275
Net Assets		24,124	48,162	72,286	59,275
Represented By:					
Restricted Funds	8	-	48,162	48,162	33,731
Unrestricted Income Funds		24,124	-	24,124	25,544
Total Funds		24,124	48,162	72,286	59,275

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

They were approved by the Trustees on 25 March 2024 and signed on their behalf by:



Neal Shah
Trustee

Notes to the Financial Statements For the year ended 31 December 2023

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011, the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

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.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. Charitable expenditure includes governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Tangible Fixed Assets

The cost of furniture, fittings and equipment, less any expected residual value, is depreciated at 25% per annum on a straight line basis.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising 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 and provisions are recognised at their settlement amount.

Notes to the Financial Statements

For the year ended 31 December 2023

1. Accounting Policies (continued)

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Income

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Donations & legacies				
Donations	1,334	-	1,334	3,326
Income tax reclaimed	28	-	28	50
Grants	11,500	93,470	104,970	77,350
	12,862	93,470	106,332	80,726
Charitable activities				
Performance	17,908	-	17,908	18,619
Project & facilitator fees	675	207	882	10,385
	18,583	207	18,790	29,004
Other				
Theatre tax relief	39,271	-	39,271	-
	70,716	93,677	164,393	109,730

Grants in 2023 were received as follows:

	£
Arts Council England	30,000
Aurum Charitable Trust	2,000
Edith Maud Ellis Charitable Trust	2,000
Evan Cornish Foundation	8,000
Garden Court Chambers	3,000
Mbili trust	1,000
Unity Theatre Trust	1,000
Christina Smith Foundation	7,500
Foyle Foundation	7,500
Mulberry Trust	7,500
Network for Social Change	20,000
Dishcma Charitable Trust	2,680
Oak Foundation	10,790
School for Social Entrepreneurs	2,000
	104,970

Notes to the Financial Statements
For the year ended 31 December 2023

3. Expenditure

3a. Raising Funds

	Direct costs £	Support costs (note 3c) £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Fundraising	1,476	-	1,060	416	1,476	268

3b. Charitable Activities

	Direct costs £	Support costs (note 3c) £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Production	94,268	3,431	39,722	57,977	97,699	38,676
Outreach	38,275	6,862	22,211	22,926	45,137	57,039
Participation	21,277	1,143	1,143	5,927	7,070	6,337
	153,820	11,436	63,076	86,830	149,906	102,052

Support costs in 2023 have been allocated to activities on a % basis: 30% (2022: 50%) production, 60% (2022: 50%) outreach and 10% (2022: 0%) participation.

3c. Allocation of 2023 support costs to charitable and fundraising activities

	Staff & personnel costs £	Office costs £	Premises & equipment £	Governance £	Total £
Fundraising/income generation (see note 3a)	-	-	-	-	-
Charitable activities (see note 3b)	9,251	732	-	1,453	11,436
	9,251	732	0	1,453	11,436

Basis of allocation of support costs is 100% to charitable activities.

Notes to the Financial Statements

For the year ended 31 December 2023

3. Expenditure (continued)

3d. Staff costs

The Charity was staffed during the year ended 31 December 2023 by both contracted and employed individuals. Included within expenditure are the following costs of employed individuals:

	2023 £	2022 £
Wages and salaries	52,417	52,687
Social security costs	4,560	4,920
Employer Allowance	(4,509)	(4,744)
Pension contributions	1,246	1,181
Employee benefits	739	1,170
	54,453	55,214
Of which: wages and salaries and employee benefits paid in respect of key management personnel	53,138	53,001

The number of employed individuals during the year was 3 (2022: 3). The number of contracted individuals during the year was nil (2022: 2). No employed or contracted individual received payments in excess of £60,000 during the year.

4. Net income/(expenditure) before tax

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
This is stated after charging:				
Independent Examiner's remuneration	1,440	-	1,440	1,400
Depreciation – owned assets	-	-	-	-

5. Tax Payable

As a charity, Ice & Fire Theatre Company is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

Notes to the Financial Statements

For the year ended 31 December 2023

6. Tangible Fixed Assets

	Office equipment £
Cost	
At 1 January 2023	6,623
Additions	-
Disposals	-
At 31 December 2023	6,623
Depreciation	
At 1 January 2022	6,623
Charge for year	-
Disposals	-
At 31 December 2023	6,623
Net Book Value	
At 31 December 2023	0
At 31 December 2022	0

All of the fixed assets are used for charitable purposes.

7. Debtors

	2023 £	2022 £
Theatre Tax Relief receivable	39,271	-
Grants receivable	3,000	8,000
	42,271	8,000

8. Creditors – Amounts Falling Due Within One Year

	2023 £	2022 £
Other creditors including taxation and social security	2,270	6,336
Accruals	1,400	1,400
	3,670	7,736

Notes to the Financial Statements

For the year ended 31 December 2023

9. Restricted Funds

9a Current Year

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Production	16,163	67,079	(58,377)	(8,000)	16,865
Outreach	14,305	23,918	(22,926)	6,472	21,769
Participation	3,263	2,680	(5,943)	-	0
	33,731	93,677	(87,246)	(1,528)	38,634

The transfers of £1,528 from restricted to unrestricted funds was to correct a prior year error.

9b Prior Year

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Production	19,470	30,122	(28,988)	(4,441)	16,163
Outreach	2,399	57,396	(45,490)	-	14,305
Participation	2,174	9,600	(6,337)	(2,174)	3,263
	24,043	97,118	(80,815)	(6,615)	33,731

The transfers of £4,441 from production and £2,174 from participation to unrestricted funds were to correct historic errors.

Descriptions of restricted funds are as follows:

- **Production** – funds received for the development and production of original full-scale theatre productions for the stage.
- **Outreach** – funds received for the running of a national network called Actors for Human Rights, made up of over 700 professional actors, dedicated to drawing public attention to a range of contemporary human rights concerns.
- **Participation** – funds received for running projects with the aim of creating a safe creative space for communities whose stories we aim to tell.

10. Related Party Transactions

No Trustee received any financial benefits through their association with the charity.

Trustees made aggregate unrestricted donations of £nil (2022: £nil) during the year.

11. Members' Funds

The Charity is a company limited by guarantee without a share capital. Instead of a share capital, each member guarantees to pay not more than £10 in the event of the company's dissolution. The amount of the members' guarantee represents a contingent asset to the company which will crystallise only if the company goes into liquidation. As the company is a going concern, the members have no obligation to pay the sum guaranteed.

ICE AND FIRE THEATRE COMPANY LIMITED

England & Wales - Charity number 1118200

Accounts

Ice and Fire Theatre Company



Exploring human rights stories
through performance

Annual Report and Financial Statements 31 December 2022

**Charity Commission Number 1118200
Company Registration Number 04648400**

	Page
Legal & Administrative Information	2
Annual Report of the Trustees	3
Independent Examiner's Report to the Trustees	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12

Legal & Administrative Information
For the year ended 31 December 2022

Charity Name	Ice and Fire Theatre Company
Charity Registration Number	1118200 (registered with the Charity Commission on 21 November 2002)
Company Registration Number	04648400 (a company limited by guarantee)
Registered Office	11b High Hill Ferry, London E5 9HG
The Governing Document	The Charity's governing document is the Memorandum and Articles of Association dated 27 January 2003 (amended by special resolution 30 September 2009)
Objectives	The object for which the company is established is to promote, maintain, improve and advance education for the public benefit by the encouragement of the arts in particular the art of theatre, but not excluding the arts of mime, dance, singing and music, and to formulate, prepare and establish schemes therefore provided that all objects of the Charity shall be of a charitable nature. The Charity explores human rights stories through performance. We are the only theatre company putting the human rights issues of the day at the core of our work, collaborating with a range of organisations to create work across our interconnecting artistic and participatory programme. The Charity creates a constituency for human rights in the UK. We develop original theatre pieces from actual human rights evidence and testimony. Each piece is shaped or informed by the real people and communities with whom we closely work.
Trustees	The Trustees who served during the year or who were serving at the date of this report were Rothna Begum Gbolahan Obisesan Waleed Akhtar Morten Thaysen Liz Pagett Neal Shah Moud Goba
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity, are considered by the Trustees to be the Trustees, Christine Bacon (Artistic Director) and Sebastian Aguirre (the co-Artistic Director).
Bankers	Coop Bank Delf House Southway Skelmersdale WN8 6WT
Independent Examiner	John Helm ACA Tandem Accounting Limited 17 Heathville Road London N19 3AL

Annual Report of the Trustees For the year ended 31 December 2022

The Trustees, who are also Directors of Ice and Fire Theatre Company ("the Charity"), submit their annual report and the financial statements of the Charity for the year ended 31 December 2022. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors' report required by section 415 of the Companies Act 2006.

1. Structure, Governance & Management

1.1. Trustees

The Trustees meet 2-3 times a year to discuss a full range of matters relating to strategic planning and development, governance and finance. Individual Trustees also work regularly with staff on finance and project development

The induction process for any individual newly-appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and receipt of copies of:

- The Memorandum and Articles of Association
- The most recent financial statements
- The Charity Commission's guidance 'The Essential Trustee'.

1.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by The Charity, they have established effective systems and procedures to mitigate those risks.

2. Activities, Strategies & the Public Benefit

In preparing this report, we have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the UK Charity Commission and have sought to demonstrate that it provides identifiable benefits which relate directly to its aims as stated in its Memorandum and Articles of Association and which outweigh any potential detriment or harm. Further, the benefits are publicly available to all and are not in any way restricted to those able to pay. Any private benefits to Trustees and members of the Charity are incidental

The activities of the company currently encompass three main strands:

- Production – we develop and produce original full-scale theatre productions for the stage
- Outreach – we run a national network called Actors for Human Rights, made up of over 700 professional actors, dedicated to drawing public attention to a range of contemporary human rights concerns
- Participation – we run projects with the aim of creating a safe creative space for communities whose stories we aim to tell

3. Achievements and Performance

The Trustees of the Charity remain extremely grateful for support from: Arts Council England, Evan Cornish Foundation, Allen Lane Foundation, Awards for All, Aurum Charitable Trust, Creative Scotland, School for Social Entrepreneurs and the Southall Trust. We also received commissions from the Edinburgh International Festival and SoHaya Visions and performance fees for our Actors for Human Rights events. This allows us to continue our work telling the stories of people affected by human rights abuses, developing new projects and working directly with marginalised communities to use creative expression as a therapeutic tool.

Annual Report of the Trustees For the year ended 31 December 2022

3.1 Production

In Our Own Words

With the support of Arts Council England, we completed a two-week R&D on our touring show for teenagers. Playwright Isla van Tricht, Composer Guy Woolf, Director Yasmin Hafesji and Musical Director Alex Beetschen worked with the company to create a new verbatim musical *In Our Own Words* comprising young people's (14-24) impressions, anxieties, experiences and questions about all things sex and relationships. The urgency of providing high quality, comprehensive sex and relationships education has come into sharp focus in the wake of the 'Everyone's Invited' movement and the 2021 OFSTED enquiry into sexual abuse in schools and colleges.

The five actors who joined the R&D were Cast: Samuelle Durojaiye, Jordan Noel, Ethan Joseph-Robert, Victoria Boyce, Andre Antonio. We developed a partnership with sex education specialists Split Banana who consulted on the show and will be a key part of the next stage. We presented the results of the R&D to hundreds of Year 10 students in different parts of the UK and sought detailed feedback which can be taken into the rehearsal stage.

"I know it's a long journey up here but it's so beneficial for our students to have live theatre back in the building after such a long gap and even more so with a piece that covers so much important ground. I really enjoyed the performance and felt it was relevant, smart, fast paced, dynamic and it crammed in a huge number of issues that could be unpacked and explored further. This was exactly the kind of performance I was hoping to see. The cast were fantastic and really made the content relevant and engaging for the students."—Richard Kitchin, Subject Leader – Drama, Furness Academy

Some student feedback:

'I loved it! it included a lot of different views and shows how much it can effect a person.'

'It was good at explaining things people would not talk about'

'I enjoyed the show because I felt like I now know why the things that happen, happen and I know that it is okay to say no and not always agree to everything.'

We are now planning a national tour (Oct/Nov 2023) as well as making the show, its resources and associated lesson plans accessible to schools online and the script and score available to schools who would like to put the show on themselves. We are grateful to Alice Eve who did the preliminary tour booking and Open Drama UK who helped us spread the word to school across England.

The People Woke Up: the 2020 Revolution in Belarus

"There was this moment in 2020. It felt the whole world was watching us and finally paying attention. It feels like a long time ago."

Along with the People's Consulate of Belarus in Scotland and with the support of Creative Scotland, we produced *The People Woke Up*, a documentary play telling the stories of people whose lives were changed forever in Belarus in 2020. Following the rigged election where Alexander Lukashenko extended his 27-year presidency still further, hundreds of thousands of Belarusians went out onto the streets to demonstrate and protest. This resulted in the most widespread and violent crackdown in Lukashenko's reign, with thousands of peaceful protestors arrested, many tortured and killed at the hands of the security forces and many citizens exiled from their country. This play tells the true stories of some of the people, in their own words, who were caught up in these tumultuous events and the impacts that are still felt today.

We worked closely with the Belarusian diaspora living in Scotland, who connected us with individuals who were willing to share their experiences for the purposes of the script. The community also provided transcription and interpretation where needed. We reached many members of the Scottish public (and MSPs and government officials) through performances and media coverage who were previously unaware of the specific struggles people in Belarus and exiled citizens faced. The play was performed by an all-Belarusian cast: Hanna Komar, Mitya Savelau, Victoria Milham and Nastasya Korablina.

Feedback from audiences members was very positive and reviewer Thom Dibdin reviewed the final performance and wrote:

Annual Report of the Trustees
For the year ended 31 December 2022

‘Despite the stories of brutality and abuses, the four accounts have a warmth about them, a love for a modest, landlocked country without significant peaks or lakes. An agrarian economy content to be left alone. A people who are not looking for bloodshed – which, as one account wryly comments, might be why they lost the revolution.

It adds up to a compelling piece of political theatre. The stories of four people who didn’t start out as being particularly political but who go caught up in the injustices of the system around them and were criminalized for standing up for the truth.’

Break Their Lineage, Break their Roots

In collaboration with Sohaya Visions we brought to the stage for the first time translated testimonies from Uyghur, Kazakh and Turkic Muslim survivors from China’s ‘re-education camps.’ The play was built around interviews with four people who were interned or who worked as teachers in the camps and managed to flee abroad after their release along with testimonies and statements available online including with the Uyghur Tribunal. A fifth person was also interviewed who provided translations of his poetry based on his experiences for the project.

The script was originally written by Raminder Kaur, who served on the judging panel at the Uyghur Tribunal in 2021. Dramaturgy and direction was by Christine Bacon. Consultancy was provided by an academic from the Uyghur diaspora who prefers not to be named. Over two weeks, the team workshoped the play into a one-hour presentation that was performed at the Rich Mix in London on November 4 performed by Nadia Nadif, Avin Shah and Zolfa Zahedi and designed by Nicola Hewitt-George. The performance was filmed so it can be seen by wider audiences. Some audience feedback:

‘The storytelling was so transportive, really powerfully told.’

‘This was a very powerful presentation of a story that needs a wider hearing. Devastating.’

We have continued to engage students on work placements and employ artists who are interested in our approach, as well as present master classes and workshops in order to empower other artists to engage with human rights themes in their work.

3.2 Actors for Human Rights

We hosted 35 AFHR events, the majority of which were delivered to university students, alongside some more public events. It was the first year that we collated audience feedback data and the results were overwhelmingly positive:

65% rated the event 10/10

20% rated the event 9/10

10% rated the event 8/10

100% said they learnt something new

83% said the events had changed their opinion in some way

95% said the reading had inspired them to take some form of action (usually campaigning, fundraising or volunteering)

Some written feedback:

It was really amazing; a poignant and moving account of people trying to make a better life for themselves. So often stories in the media around people in the asylum process are centred around facts, statistics and the violence they are often trying to leave behind. It was deeply moving and humanising to hear in their own words their personalities, hopes and dreams, the humour and joy they also encounter.

The readings were both enlightening and shocking. The asylum-seeking process is not one that is well known and this performance shed a much needed light on the pain and suffering asylum seekers experience. In addition, mass media has been utilised to villainise asylum seekers as "liabilities" in the country. Entities that just put a strain on the already stretched-thin benefits scheme that the government provides.

Annual Report of the Trustees For the year ended 31 December 2022

I think I knew some of the facts, but hearing the stories made that more powerful. One thing I hadn't fully appreciated was just how long people can be trapped in the system and the 'cat and mouse' nature of the system.

I learnt lots of new things. I didn't understand the difficulty of moving to the UK and seeking asylum when in danger. I honestly had a sheltered view of it and thought the UK would welcome these people very easily and not try and deport them or accuse them of lying!

I thought the readings were really insightful and gave so much detail about the asylum system. It made me really angry that this was the first time I'd learnt about this.

3.3 Podcast

We completed season 2 of *I am an Immigrant*, our podcast series about people who used to live somewhere else and now live here. This season was a commission from the Edinburgh International Festival and included conversations with artists whose work was programmed in the festival who were immigrants to the UK. We produced 6 episodes and the guests were as follows:

1. **mandla rae** (Zimbabwe). Expressing rage with fruit
2. **Akeim Toussaint Buck (Jamaica):** *Being the one who is in the room the longest*
3. **Mavin Khoo (Malaysia): Just Call Me An Artist**
4. **Madison Nonoa (New Zealand): You Can Choose To Get Back On The Horse**
5. **Leena Nammari (Palestine): Unapologetically Palestinian**
6. **Tawona Sitholé (Zimbabwe): My Uncle and Ambition Brought Me Here**

We are planning a third season in 2023

<https://play.acast.com/s/i-am-an-immigrant>

3.4 Participation

With funding from Awards for All we have been running an year long participatory project with SurvivorsUK, a charity that provides support to male and non binary survivors of sexual assault and abuse. The group meet two weeks, alternating between in person and online workshops and the main body of work has been creating a 'Survivors Manifesto' but the group has also had workshops on acting, clowning and improvisation with various theatre practitioners.

'The ice&fire workshops have proven to be a safe, supportive, creative space where the participants can share and explore their experiences of sexual abuse and violence through the lens of artistic expression. Seb has been an amazing guide in this process. His sensitive, warm facilitation ensures participants feel held and contained, allowing them the freedom to tell their stories. Participants are excited about where the project might take them and the thought of finding a collective voice that might be heard beyond the space.' Staff member, SurvivorsUK

3.5 Company

We worked with Bev Morten from My Next Chapter as part of a support package from the School for Social Entrepreneurs and Paul Hamlyn Foundation. This involved strategic planning and consultancy support while we transitioned to a co-leadership model. Christine Bacon and Seb Aguirre served as Co-Artistic Directors and Helen Clapp served as General Manager. We were also lucky to have the support of numerous volunteers during the year, as well as the many hundreds of actors who are part of the Actors for Human Rights network and who were involved in our events across the UK. We recruited two new trustees: Neal Shah and Moud Goba.

Annual Report of the Trustees For the year ended 31 December 2022

4. Financial Review

Funding for the Charity comes from a variety of sources including trusts and foundations, performance fees, commissions and ticket sales

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 10 and 11 respectively. The Charity's reserves increased by £7,410 during the year (2021: decreased by £28,522). The balance sheet shows total net assets of £59,275 (2021: £51,865).

Included in total funds are amounts totalling £33,731 (2021: £24,043) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, as specified by donors. Full details of these restricted funds can be found in note 9 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, ie those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Charity's work, free reserves should be equivalent to approximately 6 months' operational expenditure. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2022 the Charity had net free reserves of £25,544 (2021: £27,822) as follows:

	2022 £	2021 £
Total reserves	59,275	51,865
Less: restricted funds	(33,731)	(24,043)
Less: unrestricted fixed assets used for the continuing work of the Charity	-	-
Free reserves	25,544	27,822
Free reserves requirement:		
6 month's budgeted routine expenditure	30,000	30,000

5. Plans for Future Periods

To increase our reach in the coming years, we are looking for strategic partnerships, especially with statutory agencies and in our work with schools and young people.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law 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 those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently,
- Observe the methods and principles of the Charities SORP;
- Make judgements and 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 activities of the Charity will continue.

**Annual Report of the Trustees
For the year ended 31 December 2022**

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document.

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 are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on June 6 2023 and signed on its behalf by:

X 

**Neal Shah
Trustee**

6 June 2023

I report on the accounts of the Charity for the year ended 31 December 2022, which are set out on pages 10 to 18

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

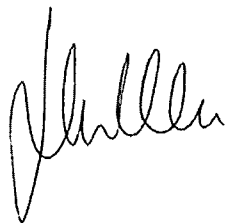
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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.

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.



John Helm ACA
17 Heathville Road, London N19 3AL

6 June 2023

Statement of Financial Activities
(incorporating the income and expenditure account)
For the year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Income from:	2						
Donations and legacies		11,376	69,350	80,726	30,069	16,500	46,569
Charitable activities		1,236	27,768	29,004	21,443	-	21,443
Other		-	-	-	13,410	-	13,410
Total Income		12,612	97,118	109,730	64,922	16,500	81,422
Expenditure on:	3						
Raising funds		260	8	268	323	1,278	1,601
Charitable activities		21,245	80,807	102,052	42,782	65,561	108,343
Total Expenditure		21,505	80,815	102,320	43,105	66,839	109,944
Net (expenditure)/income before tax	4	(8,893)	16,303	7,410	21,817	(50,339)	(28,522)
Tax payable	5	-	-	-	-	-	-
Net (expenditure)/income after tax		(8,893)	16,303	7,410	21,817	(50,339)	(28,522)
Transfers between funds		6,615	(6,615)	-	(11,628)	11,628	-
Net movement in funds		(2,278)	9,688	7,410	10,189	(38,711)	(28,522)
Total funds brought forward		27,822	24,043	51,865	17,633	62,754	80,387
Total funds carried forward		25,544	33,731	59,275	27,822	24,043	51,865

Ice and Fire Theatre Company

Balance Sheet

As at 31 December 2022



		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Fixed Assets					
Tangible Assets	6	-	-	0	101
Current Assets					
Debtors		-	8,000	8,000	13,410
Cash At Bank And In Hand		33,280	25,731	59,011	41,323
		33,280	33,731	67,011	54,733
Creditors - Amounts Falling Due Within One Year	7	(7,736)	-	(7,736)	(2,868)
Net Current Assets		25,544	33,731	59,275	51,865
Net Assets		<u>25,544</u>	<u>33,731</u>	<u>59,275</u>	<u>51,966</u>
Represented By:					
Restricted Funds	8	-	33,731	33,731	24,043
Unrestricted Income Funds		25,544	-	25,544	27,822
Total Funds		<u>25,544</u>	<u>33,731</u>	<u>59,275</u>	<u>51,865</u>

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

They were approved by the Trustees on June 6 2023 and signed on their behalf by.

Neal Shah
Trustee

6 June 2023

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows.

Basis of accounting

The financial statements have been prepared under the Charities Act 2011, the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

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.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. Charitable expenditure includes governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Tangible Fixed Assets

The cost of furniture, fittings and equipment, less any expected residual value, is depreciated at 25% per annum on a straight line basis.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising 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 and provisions are recognised at their settlement amount.

Notes to the Financial Statements

For the year ended 31 December 2022

1. Accounting Policies (continued)

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

2. Income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Donations & legacies				
Donations	3,326	-	3,326	380
Income tax reclaimed	50	-	50	-
Grants	8,000	69,350	77,350	46,189
	<u>11,376</u>	<u>69,350</u>	<u>80,726</u>	<u>46,569</u>
Charitable activities				
Performance	-	18,619	18,619	16,814
Ticket sales	-	-	-	-
Project & facilitator fees	1,236	9,149	10,385	4,629
	<u>1,236</u>	<u>27,768</u>	<u>29,004</u>	<u>21,443</u>
Other				
Theatre tax relief	-	-	-	13,410
	<u>12,612</u>	<u>97,118</u>	<u>109,730</u>	<u>81,422</u>

Grants in 2022 were received as follows:

	£
Arts Council England Project Grant	19,800
Aurum Charitable Trust	10,000
Awards for All	9,600
Allen Lane Foundation	3,250
Evan Cornish Foundation	8,000
Southall Trust	3,000
Creative Scotland	13,500
ACE Lottery	2,200
School for Social Entrepreneurs	8,000
	<u>77,350</u>

3. Expenditure**3a. Raising Funds**

	Direct costs £	Support costs (note 3c) £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Fundraising	268	-	260	8	268	1,601

3b. Charitable Activities

	Direct costs £	Support costs (note 3c) £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Production	28,988	9,688	9,688	28,988	38,676	61,517
Outreach	47,351	9,688	11,557	45,482	57,039	46,826
Participation	6,337	-	-	6,337	6,337	0
	82,676	19,376	21,245	80,807	102,052	108,343

Support costs in 2022 have been allocated to activities on a % basis: 50% (2021: 50%) production, 50% (2021: 50%) outreach and 0% (2021: 0%) participation.

3c. Allocation of 2022 support costs to charitable and fundraising activities

	Staff & personnel costs £	Office costs £	Premises & equipment £	Governance £	Total £
Fundraising/income generation (see note 3a)	-	-	-	-	-
Charitable activities (see note 3b)	16,922	1,041	-	1,413	19,376
	16,922	1,041	0	1,413	19,376

Basis of allocation of support costs is 100% to charitable activities.

Notes to the Financial Statements
For the year ended 31 December 2022

3. Expenditure (continued)

3d. Staff costs

The Charity was staffed during the year ended 31 December 2022 by both contracted and employed individuals. Included within expenditure are the following costs of employed individuals:

	2022	2021
	£	£
Wages and salaries	52,687	51,618
Social security costs	4,920	4,457
Employer Allowance	(4,744)	(3,508)
Pension contributions	1,181	1,124
Employee benefits	1,170	986
	55,214	54,677
Of which: wages and salaries and employee benefits paid in respect of key management personnel	53,001	30,836

The number of employed individuals during the year was 3 (2021: 3). The number of contracted individuals during the year was nil (2021: 2). No employed or contracted individual received payments in excess of £60,000 during the year.

4. Net (expenditure)/income before tax

	Unrestricted Funds	Restricted Funds	Total	Total
	2022	2022	2022	2021
	£	£	£	£
This is stated after charging:				
Independent Examiner's remuneration	1,400	-	1,400	1,300
Depreciation – owned assets	-	-	-	101

5. Tax Payable

As a charity, Ice & Fire Theatre Company is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

6. Tangible Fixed Assets

	Office equipment £
Cost	
At 1 January 2022	6,623
Additions	-
Disposals	-
At 31 December 2022	6,623
Depreciation	
At 1 January 2021	6,623
Charge for year	-
Disposals	-
At 31 December 2022	6,623
Net Book Value	
At 31 December 2022	0
At 31 December 2021	0

All of the fixed assets are used for charitable purposes.

7. Debtors

	2022 £	2021 £
Theatre Tax Relief receivable	-	13,410
Grants receivable	8,000	-
	8,000	13,410

8. Creditors – Amounts Falling Due Within One Year

	2022 £	2021 £
Other creditors including taxation and social security	6,336	1,568
Accruals	1,400	1,300
	7,736	2,868

Notes to the Financial Statements
For the year ended 31 December 2022

9. Restricted Funds

9a Current Year

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Production	19,470	22,122	(28,988)	(4,441)	8,163
Outreach	2,399	57,396	(45,490)	-	14,305
Participation	2,174	9,600	(6,337)	(2,174)	3,263
	24,043	89,118	(80,815)	(6,615)	25,731

The transfers of £4,441 from production and £2,174 from participation to unrestricted funds were to correct historic errors.

9a Prior Year

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Core	3,604	15,000	(18,604)	-	0
Production	40,740	1,500	(34,398)	11,628	19,470
Outreach	16,236	-	(13,837)	-	2,399
Participation	2,174	-	-	-	2,174
	62,754	16,500	(66,839)	11,628	24,043

The transfers of £11,628 to production from unrestricted funds were to correct historic errors.

Descriptions of restricted funds are as follows:

- **Production** – funds received for the development and production of original full-scale theatre productions for the stage
- **Outreach** – funds received for the running of a national network called Actors for Human Rights, made up of over 700 professional actors, dedicated to drawing public attention to a range of contemporary human rights concerns.
- **Participation** – funds received for running projects with the aim of creating a safe creative space for communities whose stories we aim to tell.
- **Core** – funds received for core costs

10. Related Party Transactions

No Trustee received any financial benefits through their association with the charity.

Trustees made aggregate unrestricted donations of £nil (2021: £nil) during the year.

11. Members' Funds

The Charity is a company limited by guarantee without a share capital. Instead of a share capital, each member guarantees to pay not more than £10 in the event of the company's dissolution. The amount of the members' guarantee represents a contingent asset to the company which will crystallise only if the company goes into liquidation. As the company is a going concern, the members have no obligation to pay the sum guaranteed.

ICE AND FIRE THEATRE COMPANY LIMITED

England & Wales - Charity number 1118200

Accounts

Ice and Fire Theatre Company



Annual Report and Financial Statements 31 December 2021

**Charity Commission Number 1118200
Company Registration Number 04648400**



	Page
Legal & Administrative Information	2
Annual Report of the Trustees	3
Independent Examiner's Report to the Trustees	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10

Legal & Administrative Information
For the year ended 31 December 2021

Charity Name	Ice and Fire Theatre Company
Charity Registration Number	1118200 (registered with the Charity Commission on 21 November 2002)
Company Registration Number	04648400 (a company limited by guarantee)
Registered Office	11b High Hill Ferry, London E5 9HG
The Governing Document	The Charity's governing document is the Memorandum and Articles of Association dated 27 January 2003 (amended by special resolution 30 September 2009)
Objectives	The object for which the company is established is to promote, maintain, improve and advance education for the public benefit by the encouragement of the arts in particular the art of theatre, but not excluding the arts of mime, dance, singing and music, and to formulate, prepare and establish schemes therefore provided that all objects of the Charity shall be of a charitable nature. The Charity explores human rights stories through performance. We are the only theatre company putting the human rights issues of the day at the core of our work, collaborating with a range of organisations to create work across our interconnecting artistic and participatory programme. The Charity creates a constituency for human rights in the UK. We develop original theatre pieces from actual human rights evidence and testimony. Each piece is shaped or informed by the real people and communities with whom we closely work.
Trustees	The Trustees who served during the year or who were serving at the date of this report were: Rothna Begum Gbolahan Obisesan Waleed Akhtar Morten Thaysen Liz Pagett
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the trustees have delegated significant authority or responsibility in the day-to-day running of the charity, are considered by the Trustees to be the Trustees and Christine Bacon (Artistic Director)
Bankers	Coop Bank Delf House Southway Skelmersdale WN8 6WT
Independent Examiner	John Helm ACA Simply Churches Limited 17 Heathville Road London N19 3AL

Annual Report of the Trustees For the year ended 31 December 2021

The Trustees, who are also Directors of Ice and Fire Theatre Company (“the Charity”), submit their annual report and the financial statements of the Charity for the year ended 31 December 2021. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2015 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors’ report required by section 415 of the Companies Act 2006.

1. Structure, Governance & Management

1.1. Trustees

The Trustees meet 1-2 times a year to discuss a full range of matters relating to strategic planning and development, governance and finance.

The induction process for any individual newly-appointed to the board of Trustees comprises an initial meeting with at least two of the Trustees (whenever possible one of these two Trustees being the Chair) and receipt of copies of:

- The Memorandum and Articles of Association
- The most recent financial statements
- The Charity Commission’s guidance ‘The Essential Trustee’.

1.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by The Charity, they have established effective systems and procedures to mitigate those risks.

2. Activities, Strategies & the Public Benefit

In preparing this report, we have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the UK Charity Commission and have sought to demonstrate that it provides identifiable benefits which relate directly to its aims as stated in its Memorandum and Articles of Association and which outweigh any potential detriment or harm. Further, the benefits are publicly available to all and are not in any way restricted to those able to pay. Any private benefits to Trustees and members of the Charity are incidental.

The activities of the company currently encompass three main strands:

- Production – we develop and produce original full-scale theatre productions for the stage
- Outreach – we run a national network called Actors for Human Rights, made up of over 700 professional actors, dedicated to drawing public attention to a range of contemporary human rights concerns
- Participation – we run projects with the aim of creating a safe creative space for communities whose stories we aim to tell

3. Achievements and Performance

The Trustees of the Charity remain extremely grateful for support from: Arts Council England, MSN Trust, the Little Butterfly Foundation, the Aurum Charitable Trust and The Coronavirus Job Retention Scheme. We also received commissions from the British Red Cross, performance fees for our Actors for Human Rights events and box office income for our 2021 production. This allows us to continue our work telling the stories of people affected by human rights abuses and working directly with marginalised communities to use creative expression as a therapeutic tool.

3.1 Production

2021 was another difficult year for the company, as lockdowns and COVID regulations made live performances impossible until the final quarter of the year. We managed, however, to produce a tour and do significant work on our next production.

Annual Report of the Trustees For the year ended 31 December 2021

Playwright Isla van Tricht continued working with the company to create a new verbatim musical ***In Our Own Words*** comprising young people's (14-24) impressions, anxieties, experiences and questions about all things sex and relationships. During the year we delivered several online and in person workshops and conducted over 30 in-depth interviews exploring opinions of sex education received, experiences they felt unprepared or prepared for, what sources of information are most influential, and what the older interviewees would tell their younger selves. We are preparing for a 2-week R&D in 2022 with a full creative team and specialist advisory board, with a view to a 2023 tour.

Our all-immigrant clown show about immigration controls called *We Like to Move it Move it* toured 11 London arts and community venues over 2.5 weeks in September/October. It was created by Amy Ng and Donnacadh O'Briain, in collaboration with the cast (Jahmila Heath, Tomoko Komura, Gaël Le Cornec and Sergio Maggiolo) and philosopher Dr Sarah Fine. A lot of video content was created for social media during the rehearsal/production phase, reaching many more people than saw the show live. The production was supported by Arts Council England, MSN Trust and King's College London.

We have continued to engage students on work placements and employ artists who are interested in our approach over the year, as well as present master classes and workshops on our approach in order to empower others to consider human rights themes in their work.

3.2 Actors for Human Rights

Despite lockdowns, we managed to perform some Actors for Human Rights readings online and two readings in person towards the end of the year for the Migrants Connections Festival and Middlesex University. We delivered 18 events (half that of the previous year), 14 of which were for universities, including Ryerson University in Toronto Canada and George Town University in Washington DC USA. We were visiting 6 of the 14 universities for the first time and 8 were repeat visits.

"We were so pleased to host Ice & Fire's Asylum Monologues at the University of Manchester. The performance, based on real testimonies from people that have experienced the UK's asylum system, was compelling and informative. It was a truly innovative way to help students from our MA Human Rights think critically about migration and the universality of human rights. Beyond the university, the performance humanises an issue that so often is immersed in rhetoric and confusion. The Asylum Monologues addresses refugees and the UK asylum system in an authentic way, bringing light to a topic that will undoubtedly grow increasingly urgent due to the climate crisis. The performance is a vital intervention that I cannot recommend enough" Dr. Luke Bhatia, Lecturer in International Politics

We were commissioned by Amnesty International to make a short documentary about our work, which AFHR actors participated in. It was made by Nick Figgis and Craig Spenceley and is available on our youtube channel and website. We included performers with lived experience of the UK asylum process in just over 72% of our readings this year.

3.3 Podcast

We launched ***I am an Immigrant***, our new podcast series about people who used to live somewhere else and now live here. We produced 11 episodes and there have been over 2000 downloads to date. We were chosen as a 'Weekly Pick' by Great British Podcasts. The guests were as follows:

1. **Siobhán McSweeney** (Ireland): The London-Irish experience
2. **Lucian Msamati** (Zimbabwe): This is London people, London!
3. **Francisco Gómez** (Spain): The Only Immigrant in the Village
4. **Meltem Avcil** (Turkey): And So I Stood Up
5. **Babou Ceesay** (Gambia): The Monster and I are Now One
6. **Amber Murrey** (USA): And So I Sent Out a Tweet
7. **Nicolas Hatton** (France): I Felt Like Someone Had Died in the Family
8. **Agnes Harding** (Gambia): I am reminded Often that I am Still an Immigrant
9. **Maryna Sulym** (Ukraine): You can Get out of Your Box here
10. **Lisa Caruccio** Came (Canada/Brazil): Citizen of the World
11. **Raph Dilhan** (France): I Want to Win this Thing

Annual Report of the Trustees For the year ended 31 December 2021

We are planning a second season in 2022. The project was supported by the Paul Hamlyn Foundation.
<https://play.acast.com/s/i-am-an-immigrant>

3.4 Participation

Very unfortunately, due to the pandemic and the fact that most members of the group we formed in 2019 with Z2K are all clinically vulnerable, we had to put our participatory work on hold again for 2021. However, we have now built a partnership with Survivors UK and will be co-creating a public facing piece with some of their clients over a 9-month period in 2022.

3.5 Company

Christine Bacon served as Artistic Director. Seb Aguirre served as Director of Actors for Human Rights and Helen Clapp served as General Manager. Christine and Seb were furloughed for the majority of the year. We were also lucky to have the support of numerous volunteers during the year, as well as the many hundreds of actors who are part of the Actors for Human Rights network and who were involved in our numerous events across the UK. Darius Gervinskas completed a work placement with us as part of his degree at Central School of Speech and Drama. Alice Eve volunteered her time to help us with outreach and was briefly employed to continue some of that work.

4. Financial Review

Funding for the Charity comes from a variety of sources including trusts and foundations, performance fees, commissions and ticket sales.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 8 and 9 respectively. The Charity's reserves decreased by £28,522 during the year (2020: increased by £1,213). The balance sheet shows total net assets of £51,865 (2020: £80,387).

Included in total funds are amounts totalling £24,043 (2020: £62,754) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, as specified by donors. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, ie those unrestricted funds not invested in tangible fixed assets. The Trustees consider that, given the nature of the Charity's work, free reserves should be equivalent to approximately 6 months' operational expenditure. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2021 the Charity had net free reserves of £27,822 (2020: £17,532) as follows:

	2021 £	2020 £
Total reserves	51,865	80,387
Less: restricted funds	(24,043)	(62,754)
Less: unrestricted fixed assets used for the continuing work of the Charity	-	(101)
Free reserves	27,822	17,532
Free reserves requirement:		
6 month's budgeted routine expenditure	30,000	30,000

**Annual Report of the Trustees
For the year ended 31 December 2021**

5. Plans for Future Periods

We plan to build up to a return to regular live events and in person project development. To increase our reach in the coming years, we are looking for strategic partnerships, especially in our work with young people and building our online presence.

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law 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 those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and 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 activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document.

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 are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 7 March 2022 and signed on its behalf by:



**Rothna Begum
Chairman**

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 8 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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.



John Helm ACA
17 Heathville Road, London N19 3AL

7 March 2022

Statement of Financial Activities
(incorporating the income and expenditure account)
For the year ended 31 December 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Income from:	2						
Donations and legacies		30,069	16,500	46,569	5,844	61,017	66,861
Charitable activities		21,443	-	21,443	-	11,489	11,489
Other		13,410	-	13,410	-	-	-
Total Income		64,922	16,500	81,422	5,844	72,506	78,350
Expenditure on:	3						
Raising funds		323	1,278	1,601	319	80	399
Charitable activities		42,782	65,561	108,343	24,353	52,385	76,738
Total Expenditure		43,105	66,839	109,944	24,672	52,465	77,137
Net income/(expenditure) before tax	4	21,817	(50,339)	(28,522)	(18,828)	20,041	1,213
Tax payable	5	-	-	-	-	-	-
Net income/(expenditure) after tax		21,817	(50,339)	(28,522)	(18,828)	20,041	1,213
Transfers between funds		(11,628)	11,628	-	9,431	(9,431)	-
Net movement in funds		10,189	(38,711)	(28,522)	(9,397)	10,610	1,213
Total funds brought forward		17,633	62,754	80,387	36,461	42,713	79,174
Total funds carried forward		27,822	24,043	51,865	27,064	53,323	80,387

Balance Sheet
As at 31 December 2021

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Fixed Assets					
Tangible Assets	6	-	-	0	101
Current Assets					
Debtors		13,410	-	13,410	-
Cash At Bank And In Hand		17,280	24,043	41,323	84,032
		30,690	24,043	54,733	84,032
Creditors - Amounts Falling Due Within One Year	7	(2,868)	-	(2,868)	(3,746)
Net Current Assets		27,822	24,043	51,865	80,286
Net Assets		27,822	24,043	51,865	80,387
Represented By:					
Restricted Funds	8	-	24,043	24,043	62,754
Unrestricted Income Funds		27,822	-	27,822	17,633
Total Funds		27,822	24,043	51,865	80,387

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

They were approved by the Trustees on 7 March 2022 and signed on their behalf by:



Rothna Begum
Chairman

Notes to the Financial Statements For the year ended 31 December 2021

I. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011, the Companies act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

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.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. Charitable expenditure includes governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Rentals under operating leases are charged as incurred over the term of the lease.

Tangible Fixed Assets

The cost of furniture, fittings and equipment, less any expected residual value, is depreciated at 25% per annum on a straight line basis.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising 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 and provisions are recognised at their settlement amount.

Notes to the Financial Statements

For the year ended 31 December 2021

1. Accounting Policies (continued)

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Donations & legacies				
Donations	380	-	380	1,892
Grants	29,689	16,500	46,189	64,969
	30,069	16,500	46,569	66,861
Charitable activities				
Performance	16,814	-	16,814	8,383
Ticket sales	-	-	-	-
Project & facilitator fees	4,629	-	4,629	3,106
	21,443	0	21,443	11,489
Other				
Theatre tax relief	13,410	-	13,410	-
	64,922	16,500	81,422	78,350

Grants in 2021 were received as follows:

	£
Arts Council England Project Grant	1,500
Aurum Charitable Trust	10,000
Little Butterfly Foundation	5,000
Job Retention Scheme (a government funded scheme)	29,689
	46,189

3. Expenditure

3a. Raising Funds

	Direct costs £	Support costs (note 3c) £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Fundraising	1,601	-	323	1,278	1,601	399

Notes to the Financial Statements
For the year ended 31 December 2021

3. Expenditure (continued)

3b. Charitable Activities

	Direct costs £	Support costs (note 3c) £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Production	33,120	28,396	19,095	42,422	61,517	21,970
Outreach	18,429	28,396	23,687	23,139	46,826	39,478
Participation	-	-	-	-	0	15,290
	51,549	56,792	42,782	65,561	108,343	76,738

Support costs in 2021 have been allocated to activities on a % basis: 50% (2020: 25%) production, 50% (2020: 50%) outreach and 0% (2020: 25%) participation.

3c. Allocation of 2021 support costs to charitable and fundraising activities

	Staff & personnel costs £	Office costs £	Premises & equipment £	Governance £	Total £
Fundraising/income generation (see note 3a)	-	-	-	-	-
Charitable activities (see note 3b)	54,677	701	101	1,313	56,792
	54,677	701	101	101	56,792

Basis of allocation of support costs is 100% to charitable activities

3d. Staff costs

The Charity was staffed during the year ended 31 December 2021 by both contracted and employed individuals. Included within expenditure are the following costs of employed individuals:

	2021 £	2020 £
Wages and salaries	51,618	54,174
Social security costs	4,457	4,924
Employer Allowance	(3,508)	(3,710)
Pension contributions	1,124	1,186
Employee benefits	986	880
	54,677	57,454
Of which: wages and salaries and employee benefits paid in respect of key management personnel	30,836	33,601

The number of employed individuals during the year was 3 (2020: 3). The number of contracted individuals during the year was nil (2020: 2). No employed or contracted individual received payments in excess of £60,000 during the year.

Notes to the Financial Statements

For the year ended 31 December 2021

4. Net (expenditure)/income before tax

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
This is stated after charging:				
Independent Examiner's remuneration	1,300	-	1,300	1,300
Depreciation – owned assets	101	-	101	101

5. Tax Payable

As a charity, Ice & Fire Theatre Company is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

6. Tangible Fixed Assets

	Office equipment £
Cost	
At 1 January 2021	6,623
Additions	-
Disposals	-
At 31 December 2021	6,623
Depreciation	
At 1 January 2020	6,522
Charge for year	101
Disposals	-
At 31 December 2021	6,623
Net Book Value	
At 31 December 2021	0
At 31 December 2020	101

All of the fixed assets are used for charitable purposes.

7. Debtors

	2021 £	2020 £
Other debtors – Theatre Tax Relief receivable	13,410	-

Notes to the Financial Statements
For the year ended 31 December 2021

8. Creditors – Amounts Falling Due Within One Year

	2021 £	2020 £
Other creditors including taxation and social security	1,568	2,446
Accruals	1,300	1,300
	2,868	3,746

9. Restricted Funds

9a Current Year

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Core	3,604	15,000	(18,604)	-	0
Production	40,740	1,500	(34,398)	11,628	19,470
Outreach	16,236	-	(13,837)	-	2,399
Participation	2,174	-	-	-	2,174
	62,754	16,500	(66,839)	11,628	24,043

9b Prior Year

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Core	0	28,564	(24,960)	-	3,604
Production	21,439	26,000	(6,699)	-	40,740
Outreach	19,024	17,844	(20,632)	-	16,236
Participation	2,250	98	(174)	-	2,174
	42,713	72,506	(52,465)	0	62,754

Descriptions of restricted funds are as follows:

- **Production** – funds received for the development and production of original full-scale theatre productions for the stage
- **Outreach** – funds received for the running of a national network called Actors for Human Rights, made up of over 700 professional actors, dedicated to drawing public attention to a range of contemporary human rights concerns
- **Participation** – funds received for running projects with the aim of creating a safe creative space for communities whose stories we aim to tell
- **Core** – funds received for core costs

10. Related Party Transactions

No Trustee received any financial benefits through their association with the charity.

Trustees made aggregate unrestricted donations of £nil (2020: £nil) during the year.

11. Members' Funds

The Charity is a company limited by guarantee without a share capital. Instead of a share capital, each member guarantees to pay not more than £10 in the event of the company's dissolution. The amount of the members' guarantee represents a contingent asset to the company which will crystallise only if the company goes into liquidation. As the company is a going concern, the members have no obligation to pay the sum guaranteed.