

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**

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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	<p>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.</p> <p>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.</p>
Trustees	<p>The Trustees who served during the year or who were serving at the date of this report were</p> <p>Rothna Begum Gbolahan Obisesan Waleed Akhtar Morten Thaysen Liz Pagett Neal Shah Moud Goba</p>
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.

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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:

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‘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.

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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

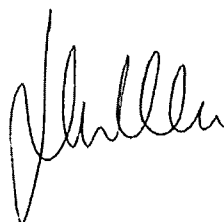
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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	-
	<hr/>
At 31 December 2022	6,623
	<hr/>
Depreciation	
At 1 January 2021	6,623
Charge for year	-
Disposals	-
	<hr/>
At 31 December 2022	6,623
	<hr/>
Net Book Value	
At 31 December 2022	0
	<hr/>
At 31 December 2021	0
	<hr/>

All of the fixed assets are used for charitable purposes.

7. Debtors

	2022 £	2021 £
Theatre Tax Relief receivable	-	13,410
Grants receivable	8,000	-
	<hr/>	<hr/>
	8,000	13,410
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	7,736	2,868
	<hr/>	<hr/>

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.