

Ice and Fire Theatre Company



Annual Report and Financial Statements 31 December 2023

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

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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	<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 (resigned September 2023) 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 (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 AFHR 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

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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

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- 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	-
	<hr/>
At 31 December 2023	6,623
	<hr/>
Depreciation	
At 1 January 2022	6,623
Charge for year	-
Disposals	-
	<hr/>
At 31 December 2023	6,623
	<hr/>
Net Book Value	
At 31 December 2023	0
	<hr/>
At 31 December 2022	0
	<hr/>

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
	<hr/>	<hr/>
	42,271	8,000
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	3,670	7,736
	<hr/>	<hr/>

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.