

FROZEN LIGHT



FROZEN LIGHT

(a company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Company number 07677434 Charity number 1150132

FROZEN LIGHT REPORT AND FINANCIAL STATEMENTS

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REPORT OF THE TRUSTEES

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts, and comply with Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

This trustees' report includes a summary of the work of Frozen Light. More detailed information on its work is available from its website (www.frozenlighttheatre.com).

Reference and administrative information

Frozen Light is incorporated under the Companies Act, company number 07677434, and its governing document is its Memorandum and Articles of Association. It is a registered charity, number 1150132. The charitable company is a private company limited by guarantee registered in England and Wales.

Our trustees

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law, and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association, any person who is willing to act as a trustee, and who is permitted to do so, may be appointed to be a trustee of the company by a decision of the trustees.

The trustees of Frozen Light and officers serving during the period and since the period end were as follows:

| | |
|--------------------------------|----------------------------|
| Nicholas Carter | Treasurer |
| Lorna Owen | Secretary |
| Anthony Roberts | Chair |
| Sharon Slade | Audience Advocate |
| Catherine Gough | Appointed 26 November 2020 |
| Lucy Hayward | Appointed 9 February 2021 |
| Charlotte Lund | Appointed 26 November 2020 |
| Rosslyn Trewin Marshall | Appointed 26 November 2020 |

Our advisers

Independent examiner

Breckman & Company Ltd,
Chartered Certified Accountants, 49 South Molton Street, London, W1K 5LH

Bankers

The Co-operative Bank, 1 Balloon Street, Manchester, M60 4EP
Triodos, Deanery Road, Bristol, BS1 5AS

Our Staff

Amber Onat Gregory and Lucy Garland

Co-Artistic Directors

Jacqui Mackay

General Manager

Helen Mian

Finance Manager

Kate O'Connor

Fundraising Assistant and Associate Director

Registered and operational address: The Garage, 14 Chapel Field North, Norwich, NR2 1NY

Objectives, main activities, values and public benefit

Frozen Light is an innovative charity and theatre company that tours multi-sensory theatre productions to theatre venues and arts centres nationally, for audiences with profound and multiple-learning disabilities (PMLD).

Our vision

A world where people with PMLD can exercise their right to participate fully in cultural life.

Mission

Our mission is to enable young adults and adults with PMLD to experience high quality, contemporary, devised multi-sensory theatre in their community.

Values

Inclusion

We believe that people with PMLD should be proactively included, welcomed into and visible in their communities and use theatre to drive this social change with, and for, audiences. We use and promote the PMLD Standards as a model for the rights and voices of people with PMLD. We are committed to raising expectations and improving the quality of life outcomes of, and with, people with PMLD. Frozen Light shows feature in the mainstream programming of arts venues and theatres. We provide support and training to enable all the venues we visit to become fully accessible to people with PMLD. We wholeheartedly support the Creative Case for Diversity and strive to have a governance, staffing and creative team that reflects the diversity of the PMLD community.

Immersion

People with PMLD experience the world in closest proximity to them and through their senses and physical actions. We collaborate with a talented team of creative artists to create completely immersive environments that can be experienced using every sense. These worlds can be touched, smelt and tasted. The original music can be heard and it's vibrations felt. Frozen Light's multi sensory storytelling is intimate and person centred but with the scale and opportunity that theatrical spaces offer.

Connection

Frozen Light's primary connections are one to one interactions with audiences and their involvement in performances, which constantly inform creative practice. We consult the audience and reflect upon their responses to evaluate their whole theatre experience. We enormously value the connections we have with the wider PMLD community and have a PMLD Advisory Group made up of carers and companions which guides development and interaction with audiences. We proactively share methodology and learning with other companies and through training, new and established artists, with the aim of more theatre being created that is accessible to and builds connections with people living with PMLD.

Joy

In performance we use sensory moments to take forward each stage of a narrative which stimulates the broad range of emotions experienced by the young adult and adult audience. Above all however we want audiences to share the excitement and pure joy of live performance. A large part of the audience's lives are lived 'in the moment' which is something we believe that everyone connected to Frozen Light shows can learn and derive happiness from.

We aim are to

- create high quality, contemporary, devised multi-sensory theatre that is accessible to audiences with PMLD
- ensure more accessible work for audiences with PMLD features in mainstream theatre (live and digital) programming
- tour throughout the UK and reach as many audiences with PMLD as possible
- grow audience reach and continue to develop returning audiences
- collaborate with theatres and arts venues to increase their accessibility to people with disabilities, including PMLD, and leave a legacy of accessible programming
- pioneer co-collaboration with audiences and build understanding of inclusive practice
- increase the visibility of people with PMLD within the arts and the wider community, and thus enhance understanding of their needs
- build the confidence of carers to accompany the person they support to experience more arts and culture in their community
- develop and deliver an artist training programme to ensure there is more work created for audiences with PMLD in the wider arts sector
- provide good employment to a highly skilled and diverse creative and administrative team to support the work of Frozen Light

Audiences with PMLD communicate and experience the world through touch, taste, feel sight and sound, so to make work accessible we create person centred multi-sensory theatre that meets their needs. We challenge preconceptions of what theatre should be for audiences with PMLD and push the boundaries of what multi-sensory theatre looks like. Frozen Light always works with creatives from within contemporary devised theatre, ensuring productions are of the highest artistic quality. We create immersive worlds for audiences and a space that feels safe and inviting. For more than half of audiences this will be their first theatre experience.

We tour mainstream theatre venues and arts centres aiming to leave a legacy of accessible programming and

an understanding of how to make venues accessible to diverse audiences. To address the national lack of work for this audience, integration of emerging talent and artist development is critical, so we are initiating a bespoke training programme to teach emerging artists about Frozen Light's work, process, methodology and approach.

Contributing to quality of life outcomes

For a theatre show to have any relevance for most people with PMLD there needs to be a very small number of attendees. As this is unprofitable for theatres, such shows are very difficult to get bookings for without subsidy. This results in people with PMLD having very limited opportunities to see theatre in their wider community despite the health and social benefits of this being clearly recognised. Frozen Light's vision celebrates the importance of people with PMLD having equity of access to the pleasure, mutual enjoyment and sensory stimulation that can be derived from participation in cultural life. Our shows offer the opportunity of social and community inclusion which is widely recognised (e.g. Ings at el, 2012) to improve outcomes, wellbeing and ultimately quality of lived experience.

Company background

Frozen Light are pioneers in multi-sensory theatre, creating high quality productions specifically for adult and young adult audiences with PMLD and touring them to venues across the UK. We have a national reputation for our productions and we develop work in conversation with the UK's leading learning disability organisations, in response to feedback from audiences and utilizing extensive experience as support workers and theatre makers in adult social care settings.

Since 2012 we've created 8 theatre productions, toured them to over 70 different venues across the UK and performed over 500 shows. We were the first company ever to tour a show specifically accessible for audiences with PMLD to the Edinburgh Festival Fringe in 2016, returning to the festival in 2017 as part of the British Council showcase. Our last production, The Isle of Brimsker, toured extensively throughout 2018 and 2019. Independent evaluation of Frozen Light's work and feedback from audience, carers and companions shows that our creative approach has a direct social impact, improving the quality of life of, and sense of belonging for our audiences whilst raising awareness of the access needs of people with PMLD.

Public Benefit

The trustees review Frozen Light's main activities, strategic aims and specific objectives on an annual basis to ensure that they continue to reflect the charity's core aims. In reviewing and developing the charity's main activities, strategic aims, specific objectives and future plans, careful consideration is given to the public benefit arising from our work. The trustees take particular account of the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity (PB2).

The trustees consider that the work of Frozen Light provides considerable benefit to the public as illustrated by the activities and achievements described in this report.

Achievements

Impact of Covid 19

We were unable to perform live to audiences over the last year. Rehearsals of 'Fire Songs', and development of '2065', our two new shows due to premiere respectively in May and September 2020, were cancelled in March 2020. We are aware that many of our audiences were shielding throughout this period, and that some remain shielding at the time of writing this report.

During this time, our PMLD Advisory Panel has guided our understanding of how to safely reach and create work for our audiences, many of whom are extremely clinically vulnerable. In response we have developed our digital creativity and expanded into doorstep and large scale outdoor shows which has increased our ability to include new audiences with PMLD.

From the start of the pandemic we have prioritised the livelihoods of the freelancers with whom we create our work. We used ACE Emergency Funds to honour all contracted work and sponsored one of these freelancers, our Associate Director, to join the Freelance Taskforce, which brought together 160 self employed people working in theatre and performance arts across the UK, sponsored by 100+ arts organisations, to collaborate towards a better future for freelancers.

We became a co-signatory of the Norfolk & Suffolk 5 point plan for arts and culture and an active member of an informal local network of arts organisations as part of our commitment to fully engage in our regional collaborative action and advocacy to secure the future of our sector.

Covid-19 challenged the Co-Artistic Directors and General Manager to develop both our organisational and personal resilience. We are proud that our risk management, communications and agile planning have been both effective and appropriate and that our creative and trustee team, and valued venue partners and funders, are positive about and inspired by the future of Frozen Light.

Fire Songs

Fire Songs is an immersive sensory sound experience created specifically to tour to arts festivals, with the aim of making these events more accessible for people with PMLD. We are keen for Fire Songs to provide an opportunity to bring together people from the local community who may not otherwise usually meet. Frozen Light worked with a community choir local to each festival at which Fire Songs was due to be performed in 2020.

The piece was co-commissioned by The Garage, Norwich and Norfolk and Norwich Festival. Performances of Fire Songs programmed at the Norfolk and Norwich Festival, No Limits Disability Festival Barnsley and bOing! International Family Festival have been postponed until 2022.



Credit@Richard Jarmy

2065

'2065' is a futuristic sensory extravaganza and will be Frozen Light's fifth touring production. The year is 2065; the people are stifled under an oppressive regime made up of all-powerful corporations. We follow a group of rebels who live outside the system and believe things can change for the better. How can they remind people of a time when things were different? When they hoped not only to

survive but to thrive? Can they bring music back to a city where it is needed more than ever? With robust risk assessments in place and a wonderful cast of actor musicians, rehearsals to finish the creation of '2065' were held in November.

We plan to tour the production from September 2021, as long as it is safe for theatres to reopen and for



our audiences to visit them.

Credit@Sam Halmarack

2065: The Multi-Sensory Movie

In response to guidance from our PMLD Advisory Panel we filmed a version of '2065', accompanied by multi-sensory packs posted to the homes and schools of audiences. 200 tickets for '2065: The Movie' sold out in 31 hours and received a superb response, including;

"Frozen Light have faultlessly curated this entire experience. The team at Frozen Light should be incredibly proud of this home-based immersive show and I hope to see more theatre like this, even as traditional theatres begin to open their doors once more." –

A Younger Theatre

"Most outstanding in a conversation with the artistic directors of Frozen Light is their creative care, their long-gathered expertise and openness to continually respond to the audience their work serves. A truly unique company whose work can necessarily be seen by smaller audiences, but whose impact is immense. The painstaking care taken to choose just the right props is evident and makes the experience of watching 2065 so distinctive and exceptional." –

Disability Arts Online

"We are so impressed with our rebel packs. They are amazing and it just goes to show you can continue to reach audiences. Most of whom have had an especially lonely and isolated 12 months."

Audience member

Bold revolutionary narrative, songs and immersive props. Looking forward to enjoying again and again."

Audience member

More than half of audience members had never been to a live theatre performance before. Film enabled us to extend our audience reach to include people who can't access our live shows because we don't tour near to where they live, or because they do not feel comfortable or well enough to come to venues. The opportunity for repeated and flexible viewing was welcomed and we hope can also be used to prepare audiences for a return to live shows; watching '2065: The Movie' has made 95% of audience members more excited to see '2065' performed in a theatre.



'2065: The Movie' was co-commissioned by Attenborough Arts Centre and Northern Stage. We plan to release more tickets and sensory boxes in the autumn in partnership with the venue network and touring initiative, 'house'.

Outdoor work

In response to Covid Frozen Light have created two outdoor theatrical experiences. In summer 2021 we will move out of traditional venues and create an outdoor storytelling installation where we can take audiences with PMLD into an enchanting sensory space inspired by the magic, awe and wonder of nature. Four scientists have lived inside a biodome for over a decade, nurturing the Blostma, a plant so powerful it only flowers every 12 years. The Blostma might be what we've all been waiting for, but the question is, will the Blostma finally reveal its blooms!?

In August 2021 we will welcome audiences in individual groups or bubbles to enter the biodome and experience this cosmic, floral event. We will develop a storytelling style that empowers carers to use sensory props in a theatrical way with the person they are supporting, meaning the performer can remain at a safe distance. By enabling carers to enjoy a meaningful non verbal sensory experience with the person they accompany we will build their confidence to return to other arts events in the future.

The show will premiere at the bOing! International Family Arts Festival in Kent in August and will subsequently tour to the Now Northwich Festival. 'Night out in Nature' gives us the opportunity to take work to the grounds of day centres, care homes and special schools, allowing us to bring the high quality experience we're known for to new and returning audiences who may find it harder to access public spaces. We know that some audience members may still not feel safe indoors next summer and want to offer more performances of 'A Night out in Nature' in 2022, and in subsequent years.

The Norfolk & Norwich Festival commissioned an outdoor sensory exploration of nature that could be posted to audience homes in May 2021. 'Something for your Shelter' is a poetic journey enabled by a limited edition box which contains everything audiences need to go outside and spend a sumptuous hour in nature.

The Sensory Tent

We are delighted to have secured support from the Paul Hamlyn Foundation to create a sensory tent in which we will pioneer co-collaboration with people with PMLD. With support from the Paul Hamlyn Foundation we will build a sensory tent where our creative team will have the space and time to explore the multi-sensory with ten audience members and their family carers. We'll move from a practice where we give to our audience, to one where our audience has equal input, guided by each other. This space will put agency, usually denied to people with PMLD, at the heart of this artistic experience. It will value and empower the voices of

our audience, and their carers. We'll develop our methodology on informed consent in consultation with multi-sensory/PMLD communications experts.

International Work

We collaborated with New Zealand based Glass Ceiling Arts Collective to create their multi-sensory filmed theatre experience, 'The Badger Story' and together presented learning about the project at the Rett UK Online Conference for Families in March 2021.

Podcast & advocacy

We launched a successful podcast to connect with our audience and their carers, and to amplify their voice during a pandemic which disproportionately impacted people with learning disabilities. More than 2500 episodes have been downloaded and we have been delighted by the connection it has enabled us to sustain with the PMLD community.

Throughout the pandemic carers have expressed their fear of people with PMLD being forgotten. Covid has highlighted the importance of reducing the social isolation of carers and the role Frozen Light can play in building the confidence of carers to support audience members to (return to) access live arts in their communities, and in raising awareness of the range of views and experiences of the PMLD community.



Based in Norwich, we actively participate in relevant local and regional networks, including on the Executive Board of the Norfolk Arts Forum, to ensure that the needs of learning disabled audiences are considered and included in all arts provision.

Training

Frozen Light facilitated training for six organisations and individual artists, including as part of Oily Cart's International Sensory Lab, the Norfolk and Norwich 'Native Creatives' programme and for Moonbeam Theatre.

Frozen Light funded one of the three bursary places as part of the Sensory Bursaries for Black Creative initiative by Natalya Martin and are acting as a 'Sensory Friend' for one of the successful applicants, Anna Mudeka.

This July we will provide a week of paid training for 10 artists embedded within the set of 'Night Out in Nature'. Throughout the week performers will explore multi-sensory, interactive and immersive theatre techniques. All participants will then have the opportunity of performing in 'Night out in Nature' and be part of our pool of artists for the three productions we will be touring annually from 2022

We will offer paid training to 22 artists over the next 2 years as part of The Sensory Tent project. We are reserving 40% of places on our artist training programmes for participants who are neuro divergent, disabled and / or experience racism.

Elevate fund

In January 2020 Frozen Light was awarded £100,000 funding from the Arts Council England Elevate fund. The Elevate fund is specifically to build the strength and resilience of organisations that make a significant contribution to the Arts Council's Creative Case for Diversity. Frozen Light has invested this support in creating more robust and diverse governance; significantly strengthening company ability to budget, manage and report on multiple simultaneous project and core grants; a clear fundraising strategy which is being

successfully implemented; four published core values which are underpinning company policy and practice especially in terms of employment; and diversified creative output and communications in response to the Covid-19 pandemic. We have applied for an extension to Elevate funding in 2022.

Organisational development and future plans

Frozen Light has an ambitious four year artistic programme planned between 2021 - 2025. This includes:

- international work in Dubai, Australia and New Zealand
- the creation of four new multi-sensory national touring shows
- premiering our festival immersive choral show, 'Fire Songs' and performing it at festivals in 2023 and 2024
- performances of 'Night out in Nature' in the summers of 2022, 2023 and 2024
- the R&D and premiere of a Nightclub show which will tour to the Edinburgh Festival in 2023
- the coordination of two national symposiums to share learning

Development of Core Staff

In January 2020 Frozen Light appointed its first General Manager, Jacqui Mackay, with funding from the Foyle Foundation and the ACE Elevate project. Jacqui supports the Co-Artistic Directors in the strategic growth of the company, leading on day to day operations. Her appointment has enabled the Co-Artistic Directors to focus on the development and initial delivery of a four year programme of increased artistic output and audience reach ensuring more individuals with PMLD have access to high quality art than ever before.

In 2021, Frozen Light is proud to be supporting Jacqui's participation in 'Collaboration: Place: Change'(CPC). CPC is a new leadership programme designed to equip current and next-generation creative and cultural leaders with the skills they need to drive creative, social and economic change across Norfolk and Suffolk, supported nationally by the ACE Transforming Leadership Fund.

Helen Mian joined our core team as our Finance Manager in October, to build organisational financial management capacity, notably in terms of reporting to the Finance Committee, board of trustees and funders. In 2020, Kate O'Connor became Frozen Light's first Associate Director to support the development of new artists within Frozen Light.

In November we hosted our first intern, Philippa Russell, through the iMayflower Virtual Internship Scheme 2020/21. Philippa researched the best way for Frozen Light to develop a digital version of our access training for venue staff.

The pandemic delayed plans to expand the core team further. We now plan to recruit an Audience Development Officer this autumn to build our capacity to reach new audiences, strengthen our relationship with returning audiences and support venues to develop more diverse audiences. We are a member of the KickStart East Anglia Consortium and will be providing a placement for an Administrator in October 2021. We are Independent Theatre Council (ITC) Ethical Managers and Living Wage committed to providing Dignity at Work.

Board development

We have strengthened and diversified our governance. Four trustees have been appointed, two of whom have lived experience of disability, and one of whom is a Special Educational Needs (SEN) teacher supporting students with PMLD. Trustees have participated in finance and safeguarding training. We have established a Finance Committee which analyses our management accounts on a monthly basis and oversees our robust

Internal Financial Controls. We are creating working groups for each of the ACE's four Investment Principles. In the next financial year we will appoint at least two more trustees and provide training in safeguarding, environmental sustainability, equality and unconscious bias for the trustee team.

PMLD Advisory Panel

Established in July 2020, our PMLD Advisory Panel of family and professional carers plays a critical role in our governance, and notably our audience development, and their guidance is shared at each trustee meeting. We are extremely grateful to the following for their participation in the Panel over the last year: Jackie Gibbins, Annie Fergusson, Sarah Walker, Sharon Slade, Jasmine Thompson, Jazz Pilon, Tom Raynes, Cath Irvine and Catherine Gough.

Financial review, risk and reserves

The charity's results for the year to 31 March 2021 show a net income of £4,471 (2020: £124,600), with net income of £32,951 on unrestricted funds (2020: £10,936).

Overall funds, and net assets at 31 March 2021 totalled £184,536, with unrestricted balances totalling £95,902.

Income

Grant and donation income for the year was £182,532, which is a reduction from £259,920 in 2020. In particular, project grant income from Arts Council England (ACE) has fallen from £107,669 in 2020 to £70,976 in 2021, as theatre projects have been delayed as a result of the coronavirus pandemic. Trust and foundation income has actually increased from £73,550 to £90,037 during the period – we are grateful that these organisations have continued their support, and have agreed their grants and donations towards delayed projects can be held, and carried forward into 2021-22.

Income from charitable activities has also fallen as guarantee fees and the Theatre Tax Relief we can claim have also been reduced as a result of the effect of the pandemic on our planned activity.

Other income of £12,711 was received from the coronavirus job retention scheme.

Fundraising strategy

Our four year budget sets clear targets for our fundraising, including the need to secure support from two new major core funders a year. We have published a Fundraising Strategy for 2020-2022 which explains our commitment to diversifying income, including individual giving, corporate partnerships and legacy donations, and to providing excellent stewardship of all funders.

How we approach fundraising

Our fundraising activity is led by the General Manager and Co-Artistic Directors. Development Consultant, Fi Mason, continues to provide expert guidance on fundraising strategy and major bids. In 2020, Frozen Light contracted a part time Fundraising Administrator who provides support with our research, applications and reporting to smaller trusts and foundations who are vital to funding for all of our artistic projects.

Frozen Light is registered with the Fundraising Regulator.

Notable funding:

Esmée Fairbairn Foundation 3 year core funding

In January 2020 we received £90,000 from the Esmée Fairbairn Foundation 'towards core costs to enable the organisation to create more opportunities for people with PMLD to engage with high quality meaningful art and cultural activity'. We have received the second installment of this grant in January 2021. The Esmée Fairbairn Foundation also gave an additional grant in response to the coronavirus pandemic, to support our core costs, of £15,000.

Foyle Foundation

We invested our £15,000 grant from the Foyle Foundation towards the role of the General Manager in this financial year.

Paul Hamlyn Foundation

We submitted a successful application for £125,000 to support our creation and running of The Sensory Tent over two years. The first payment will be received in May 2021.

ACE Grants

In this financial year we received the second payment of an Arts Council National Lottery Projects Grant to develop and tour '2065', for £33,582 (total grant £83,956). We received the second payment of an Arts Council National Lottery Projects Grant for the development and performances of Fire Songs, for £24,144 (total grant £60,360). We received the first payment of an Arts Council National Lottery Projects Grant for '2065: The Movie' (total grant £14,723).

We received £14,425 of Emergency Funding from Arts Council England.

Funds received from charitable trusts and foundations in the 2020-21 accounting year:

Fire Songs

Funding from trusts and foundations to support the development and touring of Fire Songs has been ring fenced for expenditure in 2022.

2065

Funding was received for the development and tour of '2065' from the Sir Jules Thorn Trust (Ann Rylands Donation), The Childwick Trust, Cambridge Community Foundation, The Albert Hunt Trust, The Joicey Trust, Unity Theatre Trust, The D'Oyly Carte Charitable Trust, The Lawson Trust, The Moondance Foundation, The Eveson Charitable Trust, The Stanton Ballard Charitable Trust, Ganzoni Charitable Trust, The Viscount Amory's Charitable Trust, Shanly Foundation, Kent Community Foundation, The Paul Bassham Charitable Foundation, and the Aviva Community Fund. A pledge was received from The David Gibbons Foundation.

Funds for performances in regions we plan to tour from September 2021 have been carried forward into the next financial year. We are extremely grateful to funders for their flexibility during the pandemic.

Night out in Nature

We received a generous donation from The Harold Hym Wingate Foundation and a pledge from the Boshier Hinton Foundation to support the development and performances of 'Night Out in Nature.'

Core

We received generous donations from the Marsh Christian Trust, the Edgar E Lawley Foundation and an anonymous donor to support our core operations.

We are hugely grateful for funding from these trusts which make creating and touring accessible theatre for audiences with profound and multiple learning disabilities possible.

Expenditure

Expenditure is at similar levels to 2020 overall.

Staffing costs have increased along with the benefit felt by organisational development projects, including the first full year of the General Manager being in post. Artistic production costs, however, are reduced year on year as the development and touring of our shows has been delayed. The production costs during the year relate mainly to a new show, 2065, which was developed in Covid safe rehearsals. Although the touring of the production was delayed, the production was filmed, and watched by audiences whose experience was enhanced by the delivery of boxes of multi-sensory props.

Reserves

Reserves have risen slightly in total over the year from £180,115 to £184,586. The amount held as unrestricted reserves has actually increased from £62,951 to £95,902 whilst restricted funds have fallen from £117,164 to £88,684.

The fall in the restricted reserve levels relates to activity funded by grants from the Arts Council's Elevate programme, Foyle Foundation and Esmée Fairbairn Foundation continuing throughout the year. These funds relate mainly to organisational development, and much work and investment was made during the year, as that activity was able to continue during the pandemic.

A review of the risks facing Frozen Light, together with the reserves held by Frozen Light, informed the further development of the reserves policy in the year. Frozen Light has increased the amount it holds in its general fund reserve from £12,951 to £65,902 in line with its policy. It has also reduced its designated funds from £50,000 to £30,000, and revaluated the purposes of some of the designations to reflect its current priorities for future investment - for artistic development, digital investment and work towards environmental sustainability.

Note 14 to the accounts gives more details on our reserves and the purposes for which they are held.

Risk management and reserves policy

The trustees and Co-Artistic Directors of the charity believe that sound risk management is integral to good management and good governance practice. Risk management informs all of the charity's decision-making processes and is incorporated within strategic and operational planning. Risk assessment is conducted on all new productions and projects to ensure that they align with the charity's mission and objectives. Any identified risks or opportunities are analysed and reported at the appropriate level, and a risk register is maintained and updated at every Board meeting and more frequently where major risks are known to be volatile.

The current significant risks facing the charity are financial vulnerability and the continued impact of the Coronavirus pandemic. They are our ability to:

- secure National Portfolio Organisation status which is being managed by allowing sufficient time and capacity for the Co-Artistic Directors and General Manager to create and update organisational strategy, including the Business Plan. Trustees are actively involved in the development of our Business Plan based on a full review and integration of the ACE Investment Principles, The Co-Artistic Directors maintain their relationship with the Arts Council.
- raise core strategic funds beyond the ACE Elevate programme which is being mitigated by the implementation of our robust fundraising strategy, which details realistic and achievable fundraising goals, including key potential trusts and foundations.
- secure guarantee fees at the same level as previously which we are mitigating by maintaining excellent working relationships and communications with venues to understand their plans and viability, and where possible support their fundraising activity.
- be able to tour work widely in future due to venues being closed or ceasing to operate which we are managing by maintaining communication with venues to understand their plans and viability; engaging in networks to advocate for political action to support the arts sector and by developing different ideas for non venue based performance.

And the challenges of:

- Audiences not being able to access public performances due to health risks which we are managing by monitoring government guidance and plans; conducting audience surveys and consulting with PMLD Advisory Panel to understand audience confidence to return. We are also creating Covid-19 safe methods of reaching audiences.

- Staff well being and motivation being negatively affected by pandemic which has been managed through the use of flexible furlough to enable staff to be able to reduce work hours to support homeschooling, manage home working and provide childcare as required. Frozen Light is creating a well being policy to develop the informal support the small staff team already provides for each other.

The trustees note that a key element in the management of financial risk is the setting of a reserves policy and its regular review by trustees.

Frozen Light needs reserves to enable it to

- Meet its contractual obligations (including the completion of projects, and committed administrative costs)
- Manage the cash flow demands of project grant funding
- Designate funds for future expenditure such as the development of artistic work and investment in organisational improvements such as new IT systems and ways of working digitally and environmentally consciously.
- Retain a sufficient margin of funds to meet the cost of unforeseen events and key risks (including those risks directly associated with operating in the Covid pandemic, in particular the costs associated with any Covid related cancellation of shows & tours).

The free reserves (those unrestricted funds not invested in tangible fixed assets or designated for specific purposes) of Frozen Light at 31 March 2021 were £65,071. In 2021-22 these reserves include £20,000 ringfenced to cover the costs of cancelling contracted work to avoid the freelancers we hire carrying a disproportionate burden of the financial risk of touring during a pandemic. Our free reserves also cover three months of staffing and core operational costs.

The target free reserves are £84,000 which represents approximately six months of staffing and core operational costs.

The trustees review the reserves levels and fund designations at all trustee meetings, and review the reserves policy annually taking into account the financial outlook, and risks faced by the charity, and wider political and economic factors which may have an impact on both income and expenditure in the future.

The trustees are pleased that the charity has been able to increase its level of free reserves during the year, and consider that the current level is sufficient, but aim to increase them further to the target of £84,000 when possible.

Structure, Governance and Management

Organisational Structure

The Board of Trustees administer the charity. The Board meets at least 4 times a year. Responsibility for oversight of financial management is delegated to the Finance Committee, led by our Treasurer, which meets prior, and reports to, each board meeting. The Co-Artistic Directors and General Manager are responsible for the day to day running of the company and operational matters including finance, employment, artistic performance, and strategy.

Recruitment and Appointment of New Trustees

In the last year, four new trustees joined our existing trustee team of four, all of whom support the goals of the charity. We recruited widely using both online and a filmed advert, supported by a comprehensive information pack for trustees, with an Easy Read version available. Our recruitment material clearly explained how keen we are to recruit trustees who identify as disabled and from diverse cultural and ethnic backgrounds because we understand the value that a mixed range of voices will bring to our charity. Two of our new trustees have lived experience of disability which enriches our decision making. In the next year we aim to appoint at least two more trustees who reflect the diversity of our audience and the communities in which we work.

Induction and Training of New Trustees

When appointed, new trustees undergo an orientation to brief them on their legal obligations under the charity and company law, the content of the Memorandum and Articles of Association, the decision making process, the recent financial performance of the charity, the recent developments and the future plans. Trustees are encouraged to attend external training events relevant to develop their skills and gain experience relevant to their roles and responsibilities. We provide internal financial training to ensure that all trustees understand the management and annual accounts presented to them and are confident to challenge the financial management of the organisation. We recognise that safeguarding is a governance priority and require all trustees to participate in annual training and to have an appropriate DBS check.

Board of trustees

Appointed in November 2020, Charlotte Lund works as Executive Director at Iris Theatre, Covent Garden and as an independent creative producer & consultant. She has worked with some of the UK's leading theatre companies including Tall Stories, Fuel, English National Opera, Punchdrunk and The Gate Theatre. She is a 2021 mentor with Arts Emergency. Charlotte has worked with Mousetrap Theatre Projects on their relaxed performances in the West End and produced work with and for neuro-diverse artists & audiences.

Catherine Gough joined our board in November 2020. She is a teacher and musician from Leicestershire. Since she began to teach pupils with PMLD four years ago, her eyes have been opened to many barriers that were before invisible. She is keen to find new ways to increase the visibility of the PMLD community and to improve provision for them.

Rosslyn joined our board in November 2020 and is a queer, disabled, multidisciplinary theatre-maker and facilitator. Their work uses text, sound, movement and dance to explore identity and our experiences of the world around us. Rosslyn is especially interested in the use of anger as a constructive tool for social and personal change. Their artistic work is a form of activism in itself but they are always looking for new activist practices that nurture and strengthen communities that are being marginalised.

In February 2021, Lucy Hayward became our eighth trustee. Lucy C Hayward is a blind playwright and director. She has worked with regional companies and major venues including Talking Birds, Derby Theatre, DaDa Fest, Pentabus, Spark Arts for Children, Birmingham Rep, National Theatre, Brighton Fringe, Barbican Centre, Unity Theatre and RTYDS. She produces plays which embed access for blind and VI audiences and creates stories around unheard voices. She is currently producing a combined access performance about the canal for Coventry City of Culture.

Sharon Slade is our Audience Advocate, a role we created because people with profound and multiple learning disabilities are not able to communicate their needs to society in a traditional method. Sharon is also a member of our PMLD Advisory Panel. As a mother to a young woman with profound and multiple learning disabilities and a school governor at a special school, Sharon has extensive experience in the world of learning disabilities. Sharon has been bringing her daughter, who has Rett Syndrome, to our theatre productions since 2013 and is very aware of how our work has developed over the years, and the needs of our audience.

Lorna Owen, Secretary, previously worked as General Manager at the New Wolsey Theatre, Ipswich, where Frozen Light is an associate company, and at the Mercury Theatre, Colchester, before moving into the fashion industry, currently working as Deputy Head of Human Resources for a luxury retailer. Lorna is a Chartered Member of the CIPD and has recently completed a Master of Science in Human Resource Management.

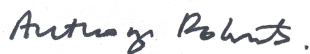
Anthony Roberts, Chair of the Board, is Director of Colchester Arts Centre, where Frozen Light have toured all of their shows to date. He led the talent development project Escalator East To Edinburgh between 2000 – 2014. The scheme was in the forefront of advocating and agitating for better facilities for deaf disabled artists and audiences throughout the Fringe.

Nicholas Carter, Treasurer, is a qualified accountant having trained with a Big 4 practice. With four and a half years' experience in audit Nic then followed his passion and transitioned into the International Development sector, currently working as the International Financial Accountant for Crown Agents.

Small company exemptions

This report is prepared in accordance with the provisions of the Companies Act 2006 relating to small companies.

This report was approved by the Board of Trustees on 8 July 2021 and signed on its behalf by



Anthony Roberts, Chair of Trustees

Independent Examiner's Report to the Trustees of Frozen Light

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 18 to 30.

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.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to an 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;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graham Berry FCCA

Breckman & Company Ltd, Chartered Certified Accountants

49 South Molton Street, London W1K 5LH

8 July 2021

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

for the year ended 31 March 2021

| | | Unrestricted Funds | Restricted Funds | Total Funds | Unrestricted Funds | Restricted Funds | Total Funds |
|--------------------------------------|------|-----------------------|---------------------|----------------|-----------------------|---------------------|----------------|
| | Note | 2021 £ | 2021 £ | 2021 £ | 2020 £ | 2020 £ | 2020 £ |
| Income | | | | | | | |
| Donations | 2 | 33,450 | 149,082 | 182,532 | 1,241 | 258,679 | 259,920 |
| Income from charitable activities | 3 | 28,018 | - | 28,018 | 78,242 | - | 78,242 |
| Other income | 4 | 12,711 | - | 12,711 | - | - | - |
| Investment income | | 137 | - | 137 | - | - | - |
| Total income | | 74,316 | 149,082 | 223,398 | 79,483 | 258,679 | 338,162 |
| Expenditure | | | | | | | |
| Expenditure on raising funds | 5 | 1,058 | 23,729 | 24,787 | 4,870 | 12,631 | 17,501 |
| Expenditure on charitable activities | 5 | 40,307 | 153,833 | 194,140 | 63,677 | 132,384 | 196,061 |
| Total expenditure | | 41,365 | 177,562 | 218,927 | 68,547 | 145,015 | 213,562 |
| Net income/(expenditure) | 6 | 32,951 | (28,480) | 4,471 | 10,936 | 113,664 | 124,600 |
| Reconciliation of funds | | | | | | | |
| Fund balances brought forward | | 62,951 | 117,164 | 180,115 | 52,015 | 3,500 | 55,515 |
| Fund balances carried forward | | 95,902 | 88,684 | 184,586 | 62,951 | 117,164 | 180,115 |

The statement of financial activities includes all gains and losses for the period from 1 April 2020 to 31 March 2021. All income and expenditure derive from continuing activities. The notes on pages 20 to 30 form part of these financial statements.

BALANCE SHEET

at 31 March 2021

| | Note | 2021 £ | 2020 £ |
|--|------|-----------|-----------|
| Fixed assets | | | |
| Tangible assets | 11 | 831 | 1,246 |
| Current assets | | | |
| Debtors | 12 | 1,726 | 30,650 |
| Cash at bank | | 189,508 | 154,270 |
| | | 191,234 | 184,920 |
| Liabilities | | | |
| Creditors falling due within one year | 13 | (7,479) | (6,051) |
| Net current assets | | 183,755 | 178,869 |
| Total assets less current liabilities | | 184,586 | 180,115 |
| Net assets | | 184,586 | 180,115 |
| Funds | | | |
| Unrestricted | | | |
| General | 14 | 65,902 | 12,951 |
| Designated | 14 | 30,000 | 50,000 |
| | | 95,902 | 62,951 |
| Restricted | 14 | 88,684 | 117,164 |
| Total funds | | 184,586 | 180,115 |

For the year ended 31 March 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 of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of the accounts.

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to the small companies regime.

The notes on pages 20 to 30 form part of these financial statements

The financial statements were approved by the Board of Trustees on 8 July 2021, and were signed on its behalf by:

Anthony Roberts

Anthony Roberts
Trustee

N. Carter

Nicholas Carter
Trustee

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

1. Accounting policies

1.1. Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Preparation of the accounts on a going concern basis.

The company is dependent on the continued support of grant aiding bodies. The trustees believe that the company will continue to receive this support and accordingly consider that it is appropriate to prepare the financial statements on the going concern basis.

1.3. Incoming resources

All incoming resources are included in the Statement of Financial Activities when:

the charity is legally entitled to the funds

any performance conditions attached to the income have been met or are fully within the control of the charity

there is sufficient certainty that receipt of the income is considered probable

the amount can be reliably measured

Donations

Grants/donations are recognised in incoming resources in the year in which they are receivable, except as follows:

when donors specify that grants/donations given to the charity must be used in future accounting periods, the income is deferred until those periods

when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use are met.

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Charitable activities

Multi-sensory theatre - income from box office, performance fees and sundry other theatrical income is included in incoming resources in the period in which the relevant show takes place.

Investment income

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.

1.4. Expenditure

All expenditure is included on an accruals basis inclusive of any VAT which cannot be recovered and is recognised when:

there is a legal or constructive obligation to make a payment
it is probable that settlement will be required
the amount of the obligation can be measured reliably

Costs of raising funds

Costs incurred in attracting donations, and those incurred in trading activities that raise funds.

Charitable activities

Multi-sensory theatre - costs incurred in production and running of productions toured in the year.

Support costs

Support costs are those functions which assist the work on the charity, but do not directly undertake charitable activities. They include organisational management, human resources, finance and administrative support, and overhead costs associated with running the office from which the charity operates as well as governance costs. Support costs have been allocated between the expenditure on charitable activities and on raising funds. The basis on which support costs have been allocated is set out in note 5.

Governance costs

Costs associated with the constitutional and statutory requirements of the charity for example the costs of the independent review of accounts, and the cost of trustee meetings including the cost of charity employees involved in meetings with Trustees, and the cost of any administrative support provided to the Trustees.

1.5. Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

1.6. Fund accounting

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.

Designated funds - these are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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

1.7. Tangible fixed assets and depreciation

Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is provided at annual rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures/fittings/equipment - 25% straight line basis

1.8. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

1.9. 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 acquisition or opening of the deposit or similar account.

1.10. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value, and subsequently measured at their settlement value.

1.12. Significant Accounting Estimates and Judgements

In determining the carrying amounts of certain assets and liabilities, the charity makes assumptions of the effects of uncertain future events on those assets and liabilities at the balance sheet date. The charity's estimates and assumptions are based on historical experience and expectation of future events and are reviewed annually.

2. Donations

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Arts Council England grant income | | | | | | |
| ACE strategic | - | - | - | - | 60,000 | 60,000 |
| ACE project | - | 70,976 | 70,976 | - | 107,669 | 107,669 |
| ACE Covid emergency | 14,425 | - | 14,425 | - | - | - |
| Other grants and donations | | | | | | |
| Trusts and foundations | 18,500 | 71,537 | 90,037 | - | 73,550 | 73,550 |
| Other grants | - | - | - | - | 3,500 | 3,500 |
| Other donations | 525 | 74 | 599 | 1,241 | - | 1,241 |
| Donated goods and services | - | 6,495 | 6,495 | - | 13,960 | 13,960 |
| Total grants and donations | 33,450 | 149,082 | 182,532 | 1,241 | 258,679 | 259,920 |

3. Income from charitable activities

| | Total 2021 £ | Total 2020 £ |
|--|--------------------|--------------------|
| Commission income | 7,300 | 2,500 |
| Performance fees | 2,601 | 34,501 |
| Training programme fees | 2,490 | 6,330 |
| Theatre tax relief | 15,626 | 30,524 |
| Partnership income | - | 3,605 |
| Other | - | 782 |
| Total income from charitable activities | 28,017 | 78,242 |

All income from charitable activities is unrestricted.

4. Other income

| | Total 2021 £ | Total 2020 £ |
|----------------------------------|-----------------------------|-----------------------------|
| Coronavirus job retention scheme | 12,711 | - |
| Total other income | 12,711 | - |

All other income is unrestricted.

5. Expenditure

| | Multi- sensory theatre 2021 £ | Raising funds 2021 £ | Governance support 2021 £ | Other support costs 2021 £ | Total 2021 £ | Total 2020 £ |
|-------------------------------------|--|---|--|---|-----------------------------|-----------------------------|
| Staffing costs | 63,824 | 8,149 | 6,525 | 19,518 | 98,016 | 68,472 |
| Artist & director costs | 27,458 | - | - | - | 27,458 | 25,426 |
| Other artistic production costs | 65,946 | - | - | - | 65,946 | 93,005 |
| Communication & marketing | 3,495 | - | - | - | 3,495 | 7,172 |
| Fundraising costs | - | 9,470 | - | - | 9,470 | 4,870 |
| Training & organisation development | - | - | - | 3,483 | 3,483 | 6,799 |
| Finance support | 720 | 296 | 148 | 2,516 | 3,680 | 1,200 |
| Governance costs | - | - | 1,500 | - | 1,500 | 1,500 |
| Insurance & legal costs | - | - | - | 1,766 | 1,766 | 1,972 |
| Office & IT costs | - | - | - | 3,870 | 3,870 | 3,133 |
| Other costs | - | - | - | 243 | 243 | 13 |
| | 161,443 | 17,915 | 8,173 | 31,396 | 218,927 | 213,562 |
| Allocation of support costs | 32,697 | 6,872 | (8,173) | (31,396) | - | - |
| Total | 194,140 | 24,787 | - | - | 218,927 | 213,562 |

The charity identifies governance and other support costs, and apportions them to direct charitable activity, and raising funds on the basis of staff time.

| <i>Prior year comparatives</i> | <i>Multi-sensory theatre</i> | <i>Raising funds</i> | <i>Governance support</i> | <i>Other support costs</i> | <i>Total</i> |
|-------------------------------------|------------------------------|----------------------|---------------------------|----------------------------|----------------|
| | 2020 | 2020 | 2020 | 2020 | 2020 |
| | £ | £ | £ | £ | £ |
| Staffing costs | 42,995 | 7,169 | 6,570 | 11,738 | 68,472 |
| Artist & director costs | 25,426 | | | | 25,426 |
| Other artistic production costs | 93,005 | | | | 93,005 |
| Communication & marketing | 7,172 | | | | 7,172 |
| Fundraising costs | | 4,870 | | | 4,870 |
| Training & organisation development | | | | 6,799 | 6,799 |
| Finance support | 900 | | | 300 | 1,200 |
| Governance costs | | | 1,500 | | 1,500 |
| Insurance & legal costs | | | | 1,972 | 1,972 |
| Office & IT costs | | | | 3,133 | 3,133 |
| Other costs | | | | 13 | 13 |
| | 169,498 | 12,039 | 8,070 | 23,955 | 213,562 |
| Allocation of support costs | 26,563 | 5,462 | (8,070) | (23,955) | - |
| Total | 196,061 | 17,501 | - | - | 213,562 |

6. Net income/(expenditure)

This is stated after charging:

| | Total 2021 | Total 2020 |
|---------------------------------------|-------------------|-------------------|
| | £ | £ |
| Depreciation of tangible fixed assets | 415 | 416 |
| Fees paid to independent examiner: | | |
| Independent examination | 1,500 | 1,500 |
| Corporation tax | 720 | 900 |
| Grant certification | - | 300 |

7. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

| | Total 2021 £ | Total 2020 £ |
|-----------------------|--------------------|--------------------|
| Salaries and wages | 90,526 | 64,207 |
| Social security costs | 5,231 | 2,846 |
| Pension costs | 2,259 | 1,418 |
| | <hr/> 98,016 | <hr/> 68,471 |

No employee earned over £60,000 during the year (2020: nil).

The average headcount per month was 3 (2020: 2.4).

The key management personnel of the charity comprise the trustees and the co-artistic directors. The total employee benefits of the key management personnel were £62,587 (2020: £56,282).

The charity trustees received no remuneration during the year (2020: nil)

Trustees were reimbursed travel expenses during the year of £75 (2020: £83).

Trustee liability insurance was in place during the year, and premiums paid amounted to £483 (2020: £576).

8. Pension costs

The charity operates an auto enrolment pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and amounted to £2,259 (2020: £1,418).

9. Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10. Limited by guarantee

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum, not exceeding £1, to the company should it be wound up. At 31 March 2021 there were 8 members.

11. Tangible fixed assets

| | Computer Equipment £ | Office Equipment £ | Total £ |
|------------------------|----------------------------|--------------------------|------------|
| Cost: | | | |
| At 1 April 2020 | 2,192 | 409 | 2,601 |
| Additions | - | - | - |
| At 31 March 2021 | 2,192 | 409 | 2,601 |
| Depreciation: | | | |
| At 1 April 2020 | 1,253 | 102 | 1,355 |
| Charge for the year | 313 | 102 | 415 |
| At 31 March 2021 | 1,566 | 204 | 1,770 |
| Net book value: | | | |
| At 31 March 2020 | 939 | 307 | 1,246 |
| At 31 March 2021 | 626 | 205 | 831 |

12. Debtors

| | Total 2021 £ | Total 2020 £ |
|---------------|--------------------|--------------------|
| Trade debtors | 1,726 | 126 |
| Other debtors | - | 30,524 |
| | 1,726 | 30,650 |

13. Creditors

| | Total 2021 £ | Total 2020 £ |
|----------------------------|--------------------|--------------------|
| Trade creditors | 871 | 2,955 |
| Taxation & social security | - | - |
| Accruals | 6,170 | 3,096 |
| Other creditors | 438 | - |
| | 7,479 | 6,051 |

14. Analysis of charitable funds

Analysis of unrestricted funds

| | Funds 1 Apr 20 | Income | Expenditure | Transfers | Funds 31 Mar 21 |
|---------------------------------|---------------------------|---------------|--------------------|------------------|----------------------------|
| | £ | £ | £ | £ | £ |
| General funds | 12,951 | 74,316 | (41,365) | 20,000 | 65,902 |
| Designated funds | | | | | |
| Running costs | 25,000 | - | - | (25,000) | - |
| Business interruption | 10,000 | | | (10,000) | - |
| Artistic development | 10,000 | | | 5,000 | 15,000 |
| Digital investment | 5,000 | - | - | 5,000 | 10,000 |
| Environmental responsibility | - | - | - | 5,000 | 5,000 |
| Total unrestricted funds | 62,951 | 74,316 | (41,365) | - | 95,902 |

The running costs and business interruption funds have been reallocated to general and other designated funds during the year following a review of the charity's reserves policy which sets out a target level of general fund needed to meet the cost of unforeseen events and key risks (including those risks directly associated with operating in the Covid pandemic, in particular the costs associated with any Covid related cancellation of shows & tours), meet contractual obligations including completion of projects and committed future running costs, and manage the cashflow demands of project grant funding.

The general fund represents the unrestricted reserves after allowing for all designated funds.

The artistic development fund is held to cover the costs of the development of future shows.

The digital investment fund is held to renew essential IT equipment, and invest in new ways of working digitally.

The environmental responsibility fund is designated for lessening the environmental impact of our work.

Analysis of restricted funds

| | Funds 1 Apr 20 | Income | Expenditure | Transfers | Funds 31 Mar 21 |
|-------------------------------|-------------------|----------------|------------------|-----------|--------------------|
| | £ | £ | £ | £ | £ |
| Restricted funds | | | | | |
| 2065 | 26,565 | 67,524 | (63,430) | - | 30,659 |
| Elevate | 45,599 | - | (43,949) | - | 1,650 |
| General manager co-funding | 15,000 | - | (15,000) | - | - |
| Core | 30,000 | 30,000 | (37,314) | - | 22,686 |
| Fire Songs | - | 28,644 | (282) | - | 28,362 |
| Outdoor Show | - | 5,000 | (173) | - | 4,827 |
| 2065: The Movie | - | 17,914 | (17,414) | - | 500 |
| Total restricted funds | 117,164 | 149,082 | (177,562) | - | 88,684 |

2065 is a fund for the development of and national touring of Frozen Light's fifth production, a futuristic sci-fi adventure culminating in a changed new world filled with hope for the future.

Elevate is funding from Arts Council England towards building the strength and resilience of organisations that make a significant contribution to the Arts Council's Creative Case for Diversity.

General Manager co-funding is grant funding from The Foyle Foundation towards the cost of employing a General Manager.

Core is funding from Esmée Fairbairn Foundation towards the core operational costs of Frozen Light to support its strategic growth and development.

Fire Songs is funding held for the touring of this immersive sensory show to arts festivals with the aim of making these events more accessible to people with PMLD.

Outdoor Show is funding for the development and touring of a new outdoor show, a Night Out in Nature, planned to take place summer and autumn 2021.

2065: The Movie is funding for a film of the 2065 show (which was watched by the audience with accompanying sensory boxes as the theatre show could not take place due the pandemic)

15. Analysis of net assets between funds

| | General fund | Designated funds | Restricted funds | Total funds |
|------------------------------------|---------------|------------------|------------------|----------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | 831 | - | - | 831 |
| Cash at bank | 70,824 | 30,000 | 88,684 | 189,508 |
| Other current assets/(liabilities) | (5,753) | - | - | (5,753) |
| Total net assets | 65,902 | 30,000 | 88,684 | 184,586 |

16. Related party transactions

During the year there were no additional related party transactions that required disclosure.