

FROZEN LIGHT

(a company limited by guarantee)

Report and Financial Statements

for the year ended 31 March 2022

Company number 07677434

Charity number 1150132

Frozen Light

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Frozen Light

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 2022 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.

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

Our Trustees:	Chair	Anthony Roberts	
	Vice Chair & Audience Advocate	Sharon Stoker	
	Treasurer	Catherine Sarley	Appointed as trustee 9 June 2022
	Treasurer	Nicholas Carter	Resigned as trustee 13 September 2021
	Secretary	Lorna Owen	
	Trustee	Catherine Gough	
	Trustee	Lucy Hayward	
	Trustee	Charlotte Lund	
	Trustee	Rosslyn Trewin Marshall	

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:	Co-Artistic Directors	Amber Onat Gregory Lucy Garland
	General Manager	Jacqui Mackay
	Finance Manager	Marie Richards (previously Helen Mian)
	Audience Development Officer	Emma Venier
	Fundraising Assistant & Associate Director	Kate O'Connor

Registered and operational address

The Garage, 14 Chapel Field North, Norwich, NR2 1NY

Photography: JMA Photography

Frozen Light

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, arts centres and public spaces 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.

Our values are:

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 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 its 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. The Sensory Studio is a space in which Frozen Light builds relationships and works with artists with PMLD, their family and paid carers, to explore sensory creativity and to develop ways to meaningfully evaluate artistic experiences. We enormously value the connections we have with the wider PMLD community and have a PMLD Advisory Panel made up of family and paid 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 with PMLD.

Frozen Light

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 we want audiences to share the excitement and pure joy of live performance. We also want everyone that collaborates with and works for the company to relish and be fulfilled by creating and sharing live performance with our audiences. 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 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 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, arts venues, festivals and heritage sites to increase their accessibility to people with disabilities, including PMLD, and leave a legacy of accessible programming
- pioneer creative collaboration with artists with PMLD 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 - and meeting - their needs
- build the confidence of carers to accompany the person they support to experience more arts and culture in their community
- 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 collaborate with artists with PMLD to create together and, with expert guidance, to better understand consent and evaluation for our audiences. We create immersive worlds and a space that feels safe and inviting for people with PMLD and their carers. For a third of audiences, a Frozen Light show will be their first theatre experience.

Frozen Light

We tour to mainstream theatres, arts centres, festivals and heritage sites 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 provide bespoke training for emerging and developing 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 et al, 2012) to improve outcomes, wellbeing and ultimately quality of lived experience.

Company background

Frozen Light are change-makers, challenging preconceptions of what theatre can be for audiences with PMLD and pushing the boundaries of multi-sensory theatre to create artistic experiences with access and creative excellence at their core. As cultural leaders, creative innovators and social activists, our vision is a future in which individuals with PMLD have equal access to excellent cultural experiences and opportunities, wherever they live. We lead by example, demonstrating what meaningful cultural engagement can be for audiences and artists with complex needs, giving voice and visibility to a section of society that is historically marginalised, discriminated against and hidden away. We embrace the Arts Council of England (ACE) Let's Create ethos, seeking to make meaningful change in the creative and cultural sector and in wider society, to bring about a future in which creative people, cultural communities and a creative and cultural country always includes people with PMLD.

We've created eight theatre productions, performed over 600 shows and toured to over 70 different venues across all regions of the UK. We've added more venues with each successive tour in response to demand, reaching new and returning audiences. Many venues have been programming us biennially since 2013. We're Associate Company at New Wolsey, Ipswich and Associate Artists at Cambridge Junction. House has commissioned three productions and Norfolk and Norwich Festival are a regular commissioning partner.

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.

Frozen Light

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

In spring 2021 we offered audiences a digital filmed version of our fifth touring sensory production, '2065: The Multi-Sensory Movie', which was re-released in November 2021. Norfolk & Norwich Festival commissioned 'Something for your shelter', a theatrical exploration of the sensory aspects of nature, delivered to audience homes in May 2021. We then resumed performing live to audiences in the summer of 2021 following the lifting of social restrictions and re-opening of venues.

During this period, our PMLD Advisory Panel continued to guide our understanding of how to safely reach and create work for our audiences, many of whom are extremely clinically vulnerable. They also reminded us of the importance of offering the opportunity of live performance as soon as we assessed it was safe and viable to do so. This led to the creation of Frozen Light's first outdoor installation promenade, 'Night Out in Nature' which premiered in August 2021.

During social restrictions, the Frozen Light core team continued to work hard to develop our organisational resilience and capacity but by 2021 we were driven by the need and desire to return to reaching our audiences with live theatre. Supported by our trustees, we focused on the creation and realisation of our fifth national touring show and diversifying into a new art form, outdoor theatre. We were aware that our up close one to one interactions with vulnerable audiences were some of the least 'Covid suitable' theatrical experiences. Our priority was safety, and all work was adapted to minimise the risk of both creative teams and audiences transmitting Covid 19 and we prioritised the wellbeing of all throughout, ensuring that our live shows were only ever an 'offer' for those who felt comfortable to attend. We are proud that existing and new funders invested in making live performances of both '2065' and 'Night Out in Nature' happen and cannot describe the joy of returning to the venues, and most importantly audiences, that we had all missed so much.

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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. The premiere has been postponed, due to the Covid-19 pandemic, from May 2019 to May 2021. The Co-Artistic Directors were thrilled to announce the rescheduling as part of the launch of the 2022 Norfolk & Norwich Festival. A community choir was created and began rehearsing ahead of the week-long premiere at The Garage, Norwich. We are thrilled that Fire Songs will provide an opportunity to bring together people from the local community who may not otherwise usually meet.

The piece was co-commissioned by The Garage, Norwich and Norfolk and Norwich Festival. Performances of Fire Songs have also been programmed at bOing! International Family Festival 2022 and at The Lowry and Barnsley Civic in 2023.



2065

'2065' is a futuristic sensory extravaganza. It is 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?

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With robust risk assessments in place and a wonderful cast of actor musicians, '2065' premiered in September 2021 at the Garage, Norwich. 1554 audience members experienced '2065' during the Autumn 2021 and Spring 2022 tours of England and Scotland. For 63% of audiences '2065' was their only experience of live arts in the last year. '2065' received rave reviews being celebrated as:

'Brilliant, inclusive and accessible entertainment for an audience often neglected in the more traditional arts.'
(Northern Arts Review)

'A delightful show for audiences with PMLD. It's obvious that a significant amount of consideration has gone into creating an inclusive multi-sensory experience that caters for the widest possible audience. A range of sensations is on offer – from sound to sense to touch to taste – but all are cleverly integrated into the narrative, rather than feeling like a checklist to be ticked or careless add-ons. ☆☆☆☆'
(The Stage)

This spring we saw an increase in the number of venues programming three rather than two day runs, in response to the audience demand evidenced on previous Frozen Light visits. New venues included Storyhouse, Chester and Worthing Theatres and Museum. Most venues have also been able to honour guarantee fees at pre pandemic levels ensuring the sustainability of our touring plans.

89% of audiences rated the show as 10 out of 10 and feedback included:

'I cried, the feelings of making my daughter one of the V. I. P s of the show overwhelmed me. The experience was for my daughter, but I felt completely included in the show. I loved that I didn't need to explain her abilities/disabilities, the cast just worked with what my daughter could do. The whole experience was so fantastic it made me glow with happiness' (Audience member, The Garage, Norwich)

'2065' was created for both young adults and adults, as once people with PMLD are aged 19 and leave education they have virtually no access to appropriate cultural or arts provision. 59% of audience members and their carers who came to '2065' are not involved with their local community as either a participant or an audience member. The isolation carers experience has been exacerbated by the pandemic so we especially value that 92% of carers feel more socially connected to their community as a result of coming to '2065'.

We're delighted that more than 94% of carers accompanying people with PMLD to performances of '2065' this spring report being more confident to return to other live cultural events as a result.

'To see the profound impact the shows have on audiences that are otherwise marginalised is extraordinary. Thanks to the pioneering of Frozen Light work we are now able to welcome other companies touring work for audiences with PMLD and will continue to look at ways of involving these audiences in other events we put on throughout the year.'

(Mark Tattersall, Artistic Director, Dorchester Arts)

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2065: The Multi-Sensory Movie

Following the sell-out release of '2065: The Multi-Sensory Movie' in March 2021, the venue network and touring initiative, 'house', commissioned a second release of tickets sold through house venues, and to audience members that cannot come to venues on our Autumn tour. A specially curated multi-sensory box was posted to all audience members.

'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)

'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)

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 prepared audiences for a return to live shows; watching '2065: The Movie' made 95% of audience members more excited to see '2065' performed in a theatre.

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Something For Your Shelter

'Something for your shelter', was commissioned and distributed to audiences by the Norfolk & Norwich Festival in May. *'Vast skies expand overhead as you stop under your shelter ready to experience a story, a song, a sensation. Frozen Light takes you on a poetic journey through the nature that surrounds you. The experience allows you to stop, breathe and choose a sensory journey through your landscape.'* 25 limited edition boxes were created featuring a poem celebrating nature, which has been illustrated and also set to music, as well as a fabric shelter which can be explored, and the audience can add found natural resources to.

'Lots of sensory fun on our camping holiday & relaxing in the sunshine under this beautiful shelter. Thank you Frozen Light, we have had great fun this week with #SFYS.' (Audience member)

Night Out in Nature

In summer 2021 we created an outdoor storytelling installation, 'Night Out in Nature', where we took 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. Each scientist welcomes audiences to explore a different multi-sensory environment culminating in the biodome where we learn whether the Blostma will bloom!

'Night Out in Nature' is Frozen Light's biggest production to date which transports audiences to another place through giant immersive sensory sculptures, music, eccentric characters and a lot of fun.



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The show builds to a joyful finale inside an 8-metre geodesic dome, where audiences dance and play together with the performers. The scale of the production allows audiences to feel and experience all the magic of a festival which is completely accessible to them.

'Night Out in Nature' premiered at the bOing! International Family Festival over August Bank Holiday weekend. All nine performances - initially available for a bubble of up to six - were sold out over the two days. For many audience members, 'Night Out in Nature', was their first live art performance since 2019 and 100% of carers reported that the experience increased their confidence to accompany the individuals they support to future theatre performances. 77% of audience members scored the experience 10/10!

Feedback included:

'This was absolutely FANTASTIC! Excellent immersive experience very thoughtfully planned. Loved all the interactive elements & so so great to have a session which is inclusive. Thank you!' (Audience member)

In October, 'Night Out in Nature' was commissioned for four days of performances at Hestercombe House and Gardens which is the base for specialist day service providers, Reflect PMLD. The day service also invited audiences from a range of local care and residential homes because they are some of the people most disadvantaged by social restrictions throughout the pandemic. Performances have been enjoyed by 224 people.

'Experiencing 'Night Out in Nature' has given the staff at Reflect PMLD a real thirst to access more theatre for our service users. They are looking through theatre programmes to see what shows could be appropriate and putting pressure on theatres to put on more accessible theatre! Frozen Light created an awareness that theatre can be accessible for audiences with PMLD and coming to 'Night Out in Nature' has increased their confidence to accompany audiences to all of the shows that they can!'

(Cath Irvine, Director, Reflect PMLD)

This installation will be our summer offer at festivals and events for years to come and gives us the opportunity to take work to the grounds of heritage sites and other outdoor spaces, allowing us to bring the high-quality experience we're known for to audiences who may find it harder to access public spaces. Performing outside has also opened the possibility of welcoming larger family and support groups. It has meant that we have been able to adapt the show for changing times but also, we have been able to test out new artistic ideas many of which have greatly improved the show and audience experience. In 2022, 'Night Out in Nature' has already been commissioned by Now Northwich Festival and will be performed, in partnership with the National Trust, at Blickling Estate in Norfolk in September.

The Sensory Studio

Designed by Kat Heath, The Sensory Studio provides a space in which Frozen Light and other sensory theatre experts are pioneering collaboration with artists with PMLD, alongside their family and paid carers. The development and operating costs for two years are supported by a grant from the Paul Hamlyn Foundation. Norwich Consolidated Charities funded the build of the Studio, our first substantial grant from a local funder for work based in our home city of Norwich. It's invaluable to be working with funders that have given us time. Time to reflect, learn and think.

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In February we explored meaningful consent with 16 invited academics and sensory theatre makers at the cutting edge of learning disability research including Joanna Grace (sensory specialist) and Annie Fergusson (Co-Author of the PMLD Standards and trustee of PMLD Link). It was an extremely valuable meeting of minds and a group that we will bring together every six months to review and respond to our learning in the Sensory Studio.

The Studio we have created is a much more substantial build than originally anticipated. It is incredibly important that we were able to invest in building the beautiful environment that the artists with PMLD that we are working with deserve.

We intend that this project will have a meaningful long-term impact on how people with PMLD can have their voices heard and participate in decision making as artists and as individuals. We still have lots to think through and learn, but already know that The Sensory Studio is influencing and shaping Frozen Light's creative practice and audience engagement.

Monthly sessions with three artists, their family members and paid carers began in April 2022 in partnership with Norwich Theatre, at Stage Two.

Audience Development

Having a dedicated Audience Development Officer really has delivered the impact that Frozen Light had always aimed for. 80% of shows on our national tour have sold out despite the continued effects of a pandemic on the staffing levels or risk appetite of organisations for external trips. The responsibility for audience development still very much falls on Frozen Light, with often limited input from venues, as many re-open with reduced resources. This new role really evidences the importance of having the capacity to reach and build relationships with day centres, Special Educational Need schools, residential homes and learning disability organisations to raise awareness that accessible work is being programmed at mainstream venues. 73% of audiences reached during the first two touring seasons of '2065' were new to Frozen Light.

Learning from the Autumn tour has led us to ask all venues to keep ticket prices to a range of £10 to £12 as higher prices have been shown to be an access barrier. Emma, our Audience Development Officer, is also working hard to develop excellent communications with all venues to ensure that particularly day centres and residential homes can reserve tickets and pay with cash. These cash payments are often from donation tins, as budgets for activities are non-existent. Having fewer shows booked out by schools, due to Covid restrictions, and thanks to Emma's audience development work, more adults have had the opportunity to experience '2065'.

Frozen Light

International Work

Co-Artistic Director, Amber Onat Gregory was selected as a Fellow of the International Society of Performing Arts (ISPA) and in this role participated in the ISPA New York Conference in January 2022. Frozen Light funded fellow Co-Artistic Director, Lucy Garland, to be a conference delegate. The opportunity is a valuable step towards establishing an international profile for the company and most importantly, increased visibility and understanding of audiences with profound and multiple learning disabilities.

Training

In July 2021 Frozen Light facilitated a week of paid training for 10 artists embedded within the set of 'Night Out in Nature' hosted by 101 Creation Space in Newbury. Throughout the week performers explored multi-sensory, interactive and immersive theatre techniques. These performers subsequently all had the opportunity to perform in the production. Five of the performers given a place identify as disabled, neurodivergent, and/or are from typically underrepresented global majority communities. We evaluated the experience of the performers in the shows at Hestercombe, with all respondents saying that they 'felt respected and valued as an individual throughout their work' with Frozen Light.

Frozen Light facilitated training for organisations and individual artists, including FTM Dance, BLINK Dance Theatre, Moonbeam Theatre, the Tiger Tiger project based at Mac Birmingham, Chusi Amoros, Philida Eves in Ireland, Peruvian circus artist Chusi Amoros and South Korean digital animator Haemin Ko, Lauren Scott and C. Meranda Flachs- Surmanek on zoom talking about our practice and multi-sensory theatre. C. is based in Virginia USA and will join Frozen Light for in person training and experience in Autumn 2022. Moonbeam Theatre credit Frozen Light with inspiring their creative practice, commenting that '*We're so grateful to have you as role models to look up to*'. Three artists who recently secured ACE 'Develop Your Own Practice' grants to create sensory theatre have been supported by or collaborated with Frozen Light demonstrating our ability to inspire and enable the creation of new work in our sector.

During the tour of '2065', filmmaker Sam Halmarak has captured footage for Frozen Light's digital venue training. This will be trialled with venues in 2023 with the aim of offering training to every venue that programmes our work, to enable staff in departments from box office to the technical team, to learn how to safely and warmly welcome audiences with PMLD.

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Organisational development and future plans

Frozen Light has an ambitious four-year artistic programme planned between 2022 - 2026 which was developed in detail to inform our bid to join the Arts Council of England's National Portfolio of Organisations in 2023. This includes:

- continuing to devise multi-sensory national touring shows enabling audiences with PMLD to access high quality theatre wherever they live
- performing our world class, high quality, participatory festival show Fire Songs three times per year in collaboration with especially created local choirs
- presenting Night Out in Nature at three outdoor sites per year, diversifying our offer for audiences with PMLD, reaching audiences in low engagement areas we've been unable to access before due to a lack of cultural infrastructure
- devising and presenting, including at Edinburgh Festival, an experimental large scale immersive cross art-form venue takeover working in collaboration with established artists across art-forms to support new types of creative practice
- implementing an Audience Development Plan that extends our reach and capacity to reach new audiences
- collaborating with our audience as creative people in our pioneering Sensory Studio, including the creation of a ground-breaking evaluation tool to document the non-verbal response to artistic experiences
- facilitating artist and student training in the Sensory Studio, alongside artists with PMLD to ensure that artists are being trained by the real experts
- developing Norwich as a centre for excellence and innovation in multi-sensory theatre
- creating a physical home for Frozen Light for training, devising and making the highest quality sensory theatre
- hosting an international symposium to share learning from ten years of creating multi-sensory theatre
- building strong international links through ISPA, to encourage the development of sensory theatre practise in countries that may not have artists working in this way, and our international touring offer

Development of Core Staff

Frozen Light supported General Manager, Jacqui Mackay, to complete the 'Collaboration: Place: Change'(CPC) leadership course. CPC is 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. The cohort of 20 leaders from Norfolk and Suffolk continue to collaborate together, including presenting to the Culture Board about the changes they want to drive in the regional cultural sector. Jacqui was also re-elected to the Executive Board of the Norfolk Arts Forum as part of our ongoing commitment to play an active role in the cultural ecology of Norwich and the surrounding region.

Frozen Light

Helen Mian was succeeded by Marie Richards as our Finance Manager in February 2022, continuing to build our financial management capacity, as organisational turnover delivering multiple artistic projects with multiple funders increases.

We recruited an Audience Development Officer this autumn to build our capacity to reach new audiences, strengthen our relationship with returning audiences and provide bespoke support venues to develop more diverse audiences. In 2021 we recruited a temporary Administrator role as part of the *'Kickstart Creative Employment Programme East Anglia'*.

We continue to hugely value being Independent Theatre Council (ITC) Ethical Managers and the guidance we receive from this industry body. Frozen Light contracted 59 freelancers over the year and strives to provide Dignity at Work for all. Frozen Light is a Living Wage employer.

Board development

The board played an active role in the development of our first Business Plan in 2021. We have created a working group of core staff and trustees for each of the ACE's four Investment Principles: Environmental Responsibility, Inclusivity & Relevance, Ambition & Quality and Dynamism. These groups oversee the implementation of these four areas of our Business Plan. In the next financial year we will appoint at least two more trustees. We'll continue to provide regular training, including annual safeguarding.

Inclusion

We are working with Norfolk's Black & POC Creatives Network as 'critical friends' during the recruitment process for staff, trustees and freelancers to support the development of our inclusive recruitment practice. We also partnered with Action for Trustee Racial Diversity to promote trustee opportunities to, and welcome, applications from typically underrepresented global majority communities.

PMLD Advisory Panel

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. The Panel ensures that the needs and desires of our audience are at the heart of all that we plan and do. We are extremely grateful to the following for their participation in the Panel over the last year: Annie Fergusson, Sarah Walker, Sharon Stoker, Jasmine Thompson, Cath Irvine and Catherine Gough.

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Financial review, risk and reserves

The charity's results for the year to 31 March 2022 show a net income of £99,217 (2021: £4,471), with net income of £18,994 on unrestricted funds (2021: £32,951).

Overall funds, and net assets at 31 March 2022 totalled £283,803, with unrestricted balances totalling £105,082.

Income

Grant and donation income for the year was £436,415, which is an increase from £182,532 in 2021. In particular, National Lottery Project grant income from ACE has increased from £70,976 in 2021 to £116,138 in 2022, as in 2021 theatre projects were delayed as a result of the coronavirus pandemic. Trust and foundation income has increased from £90,037 to £235,726 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 2022-23.

Income from charitable activities has increased from £28,018 in 2021 to £69,670, the main reason for the increase being due to performance fees which have increased as performances have resumed during the year.

Fundraising strategy

Our four-year budget sets clear targets for our fundraising, including the need to secure co-funding from a wide variety of trusts and foundations. We have published a Fundraising Strategy as part of our Business Plan 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, provides expert guidance on major bids. Our Fundraising Administrator, Kate O'Connor, supports the 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 received the third and final instalment of this grant in January 2022. The Esmée Fairbairn Foundation also awarded Frozen Light £37,440 from its 'Reinvent Arts Fund' to support our safe return to live performances for audiences with PMLD.

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Paul Hamlyn Foundation

We received the first annual instalment of a £125,000 grant from The Paul Hamlyn Foundation to support our creation and running of The Sensory Studio over two years.

ACE Elevate

Frozen Light received the second and third instalments of our award from the ACE Elevate fund of £40,000 (total grant £100,000). This funding 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; an effectively implemented fundraising strategy; diversified creative output and communications in response to the Covid-19 pandemic, culminating, in June 2021, in the publication of our first Business Plan, which incorporates our work to deliver the four ACE Investment Principles. We are delighted to have been awarded an Elevate Extension grant of £51,500 from April 2022.

ACE National Lottery Projects Grants

In this financial year we received the first and second payments of an Arts Council National Lottery Projects Grant to develop and tour 'Night Out in Nature', for £68,444 (total grant £79,382). We received the second and final payment of an Arts Council National Lottery Projects Grant for the edit of, and creation of sensory boxes to accompany '2065: The Multi-Sensory Movie', for £1,473 (total grant £14,723). We received the first payment of an Arts Council National Lottery Projects Grant for 'Night Out in Nature' for £34,825 (total grant £69,650). The final payment of an Arts Council National Lottery Projects Grant for the development and tour of '2065' was also received for £8,396 (total grant £83,956). We received ACE Cultural Recovery Funds of £25,000 which supported the development and creation of outdoor work, evaluation of digital engagement and organisational development including production of the 2021/23 Business Plan.

Funds received from charitable trusts and foundations in the 2021-22 accounting year:

2065

Funding was received for the development and tour of '2065' from The AMMCO Charitable Trust, The Stanton Ballard Charitable Trust, Ganzoni Charitable Trust, David Gibbons Foundation, The Alice Ellen Cooper Dean Charitable Foundation, The Marjorie and Geoffrey Jones Charitable Trust, The Jack Lane Charitable Trust, R.W. Mann Trust, Hodge Foundation, Sir James Knott Trust, J Reginald Corah Foundation Fund, Hadrian Trust, The R S Macdonald Charitable Trust, Edward Cadbury Charitable Trust, Earl Fitzwilliam Charitable Trust, Maud Elkington Charitable Trust, The Rowlands Trust, The Rothley Trust, The Liz & Terry Bramall Foundation, The George A Moore Foundation, Trefoil, The Edward and Dorothy Cadbury Trust, The Roger & Douglas Turner Charitable Trust, Harry Bottom Charitable Trust, The Albert Hunt Trust and St Hilda's Trust.

Frozen Light

Night Out in Nature

We received donations to support the development and performances of our new outdoor promenade sensory installation, 'Night Out in Nature, from the Peter Sowerby Foundation, The Anthony and Elizabeth Mellows Charitable Settlement Trust, The Tula Trust, Boshier-Hinton Foundation, The Golsoncott Foundation, The Grocers Company, The Percy Bilton Charity, Z V M Rangoonwala Foundation, David Family Foundation, The Norman Family Charitable Trust, Baily Thomas Charitable Fund and The Strangward Charitable Trust.

The Sensory Studio

Norwich Consolidated Charities funded the design and build of the Sensory Studio. The Educational Foundation of Alderman John Norman and The D'Oyly Carte Charitable Trust provided grants for the Sensory Studio.

Expenditure

Expenditure increased significantly as the company returned to live performance, premiering two shows and rehearsing a third. The build of the Sensory Studio also took place in this period.

Staffing costs continued to increase as artistic production resumed and diversified. The key staffing investment was the appointment of a dedicated Audience Development Officer. This is a delayed and critical organisational development as many carers are unaware that mainstream theatres are programming shows that are accessible for the people they support

Reserves

Total reserves have risen over the year from £184,586 to £283,803. The amount held as unrestricted reserves has increased from £95,902 to £105,082 whilst restricted funds have also increased from £88,684 to £178,721.

The increase in the restricted reserve levels relates to activity funded by grants from the Arts Council National Lottery Project Grants, Arts Council's Elevate programme, the Paul Hamlyn Foundation and Esmée Fairbairn Foundation spanning multiple financial years.

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 £65,902 to £85,082 in line with its policy. It has also reduced its designated funds from £30,000 to £20,000, and revaluated the purposes of some of the designations to reflect its current priorities for future investment - for artistic development, exploring the feasibility of development of a physical space for Frozen Light, digital investment and work towards environmental sustainability.

Frozen Light

In this financial year we invested designated funds in the creation of sensory boxes which accompanied the second release of tickets for '2065: The Multi-Sensory Movie', an extra week of rehearsals for the postponed premiere of 'Fire Songs', the additional costs of creating Frozen Light's first outdoor work and the increased costs of touring '2065', which was originally budgeted for in 2019.

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 the continued impact of the Coronavirus pandemic and financial vulnerability, the latter specifically includes 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 four year artistic programme, and collaborate with Development Consultant, Fi Mason. Trustees have been actively involved in the development of our application based on a full review and integration of the ACE Investment Principles and outcomes of the Let's Create strategy. The Co-Artistic Directors maintain their relationship with ACE
- raise core strategic funds beyond the ACE Elevate Extension and support from the Esmée Fairbairn Foundation 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

And the challenges of:

- being a victim of fraud which we're responding to by annually reviewing Internal Financial Controls to properly consider risk; employing a highly skilled Finance Manager who provides guidance on the mitigation of fraud risk; and this risk being regularly considered by the Finance Committee at meetings
- retaining key staff, notably the founding Co-Artistic Directors, which is being achieved by investing in coaching and comprehensive opportunities for professional development

Frozen Light

- reputational damage from complaints, which is addressed by listening to freelancer and employee concerns, dealing with them quickly and effectively and with openness and compassion; involving everyone we work with in reviewing the company handbook; the appointment of an Access & Inclusion Advisor, who is reviewing and developing company practice; regular training and oversight by the Inclusivity and Relevance trustee working group
- safeguarding our audience which the company addresses through regularly reviewing company safeguarding policy; coordinating annual safeguarding training for freelancers, staff and trustees and annual safeguarding training for the Designated Safeguarding Leads and ensuring sufficient safeguarding costs are budgeted for

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, digital investment and work towards sustainability
- 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 2022 were £85,082. Our free reserves cover 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 will continue to review this position.

Structure, Governance and Management

Organisational structure

The Board of Trustees administer the charity. The Board meets at least four times a year. Day to day financial management is undertaken by our Finance Manager and General Manager with responsibility for oversight being delegated to the Finance Committee, 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 employment, artistic performance, and strategy.

Frozen Light

Recruitment and appointment of new trustees

In early 2021 we were delighted to expand our board to include a total of eight dynamic and diverse trustees, bringing a wide range of experience from the arts and learning disability communities, as well as lived experience of disability. We have recently appointed a new Treasurer on our Board and Finance Committee. We continue to prioritise the appointment of trustees who reflect the diversity of our audience and the communities in which we work and are keen to support learning disabled individuals to join our decision making at board level.

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

Anthony Roberts, Chair of the Board, is Director of Colchester Arts Centre, where Frozen Light have toured all 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.

Sharon Stoker is our Vice Chair and 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.

Catherine (Kate) Sarley, Treasurer, was born in Baghdad Iraq and raised in East London. Catherine spent over ten successful years as a Stage Manager before moving into administration and then undertaking senior management contracts with Colchester Arts Centre, Talawa Theatre Company, Oval House, Daily Life Ltd, Jacksons Lane, Discover Centre for Children, Eastern Angles, Shape East Architectural Centre, Hoxton Hall, Culture&, Greenwich Dance and tiata fahodzi. Current arts clients include [Actors Touring Company](#) and [Curious Directive](#). Catherine joined the board on 9 June 2022.

Frozen Light

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. Nicholas resigned from the board in September 2021.

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 a Master of Science in Human Resource Management.

Catherine Gough is a teacher and musician from Leicestershire. Since she began to teach pupils with PMLD, 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.

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 produced a combined access performance about the canal for Coventry City of Culture.

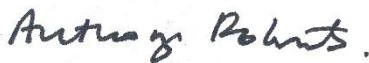
Charlotte Lund is a Producer at Something For The Weekend and Showstopper Productions Ltd. She has worked with some of the UK's leading theatre companies including Tall Stories, Fuel, English National Opera, Punchdrunk and The Gate Theatre, as well as producing large scale community projects with The National Trust and with remote communities in Spain. Charlotte is passionate about making theatre accessible from designing & implementing access strategies and programmes for companies, working with Mousetrap Theatre Projects on their relaxed performances in the West End and producing work with and for neuro-diverse artists & audiences.

Rosslyn Trewin Marshall 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, but they are always looking for new activist practices that nurture and strengthen communities that are being marginalised.

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 29th November 2022 and signed on its behalf by Anthony Roberts, Chair of Trustees.



Anthony Roberts, Chair of Trustees

FROZEN LIGHT

Independent Examiner's Report to the Trustees of Frozen Light

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 24 to 39.

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

29 November 2022

FROZEN LIGHT

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income							
Donations and legacies	2	395	436,020	436,415	33,450	149,082	182,532
Income from charitable activities	3	20,741	48,929	69,670	28,018	-	28,018
Other income	4	3,233	1,589	4,822	12,711	-	12,711
Investment income		108	-	108	137	-	137
Total income		24,477	486,538	511,015	74,316	149,082	223,398
Expenditure							
Expenditure on raising funds	5	375	23,529	23,904	1,058	23,729	24,787
Expenditure on charitable activities	5	5,108	382,786	387,894	40,307	153,833	194,140
Total expenditure		5,483	406,315	411,798	41,365	177,562	218,927
Net income/(expenditure)	6	18,994 (9,814)	80,223 9,814	99,217 -	32,951 -	(28,480) -	4,471 -
		9,180	90,037	99,217	32,951	(28,480)	4,471
Reconciliation of funds							
Fund balances brought forward		95,902	88,684	184,586	62,951	117,164	180,115
Fund balances carried forward	14	105,082	178,721	283,803	95,902	88,684	184,586

The statement of financial activities includes all gains and losses for the period from 1 April 2021 to 31 March 2022. All income and expenditure derive from continuing activities.

The notes on pages 28 to 39 form part of these financial statements.

FROZEN LIGHT

Balance Sheet at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	1,194	831
Current assets			
Debtors	12	12,623	1,726
Cash at bank		288,450	189,508
		301,073	191,234
Liabilities			
Creditors falling due within one year	13	(18,464)	(7,479)
Net current assets		282,609	183,755
Total assets less current liabilities		283,803	184,586
Net assets		283,803	184,586
Funds of the charity			
Unrestricted funds:			
General	14	85,082	65,902
Designated	14	20,000	30,000
		105,082	95,902
Restricted income funds	14	178,721	88,684
Total charity funds		283,803	184,586

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit 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.

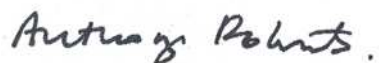
These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to the small companies regime.

FROZEN LIGHT

Balance Sheet at 31 March 2022

The notes on pages 28 to 39 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 29 November 2022, and were signed on its behalf by:



Anthony Roberts
Trustee

Catherine Sarley
Trustee

FROZEN LIGHT

Cash Flow Statement

For the year ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities	17	<u>99,872</u>	<u>35,101</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		108	137
Purchase of property, plant and equipment		<u>(1,038)</u>	<u>-</u>
Net cash provided by investment activities		<u>(930)</u>	<u>137</u>
Change in cash at bank and in hand in the reporting period		98,942	35,238
Cash at bank and in hand at the beginning of the reporting period		189,508	154,270
Cash at bank and in hand at the end of the reporting period		<u>288,450</u>	<u>189,508</u>

FROZEN LIGHT

Notes to the Financial Statements for the year ended 31 March 2022

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 (issued October 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (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 notes.

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 and legacies

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.

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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.

FROZEN LIGHT

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/computer 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.

FROZEN LIGHT

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.

FROZEN LIGHT

2. Grants and donations

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Arts Council England grant income						
ACE Strategic Capital	-	40,000	40,000	-	-	-
ACE National Lottery	-	116,138	116,138	-	70,976	70,976
ACE Cultural Recovery		25,000	25,000			
ACE Covid Emergency	-	-	-	14,425	-	14,425
Other grants and donations						
Trusts and foundations	-	235,726	235,726	18,500	71,537	90,037
Other grants	-	-	-	-	-	-
Other donations	395	10	405	525	74	599
Donated goods and services	-	19,146	19,146	-	6,495	6,495
Total grants and donations	395	436,020	436,415	33,450	149,082	182,532

3. Income from charitable activities

	Total 2022 £	Total 2021 £
Commission income	5,100	7,300
Performance fees	45,876	2,601
Training programme fees	1,255	2,490
Theatre Tax Relief	17,439	15,627
Total income from charitable activities	69,670	28,018

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4. Other income

	Total 2022 £	Total 2021 £
Coronavirus job retention scheme	1,589	12,711
Other	3,233	-
Total other income	4,822	12,711

5. Expenditure

	Multi- sensory theatre 2022 £	Raising funds 2022 £	Governance support 2022 £	Other support costs 2022 £	Total 2022 £	Total 2021 £
Staffing costs	80,457	11,427	9,455	20,967	122,306	98,016
Artist & director costs	62,628	-	-	-	62,628	27,458
Other artistic production costs	199,813	-	-	-	199,813	65,946
Communication & marketing	10,092	-	-	-	10,092	3,495
Fundraising costs	-	4,388	-	-	4,388	9,470
Training & organisation development	-	-	-	3,511	3,511	3,483
Finance support	-	64	32	544	640	3,680
Governance costs	-	-	3,408	-	3,408	1,500
Insurance & legal costs	-	-	-	-	-	1,766
Office & IT costs	-	-	-	4,603	4,603	3,870
Other costs	-	-	-	409	409	243
	352,990	15,879	12,895	30,034	411,798	218,927
Allocation of support costs	34,904	8,025	(12,895)	(30,034)	-	-
Total	387,894	23,904	-	-	411,798	218,927

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

Finance support and fundraising costs have decreased, as both of these roles have become part of our core team during the year and are reflected more in staffing costs.

FROZEN LIGHT

<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>
	2021	2021	2021	2021	2021
	£	£	£	£	£
<i>Staffing costs</i>	63,824	8,149	6,525	19,518	98,016
<i>Artist & director costs</i>	27,458	-	-	-	27,458
<i>Other artistic production costs</i>	65,946	-	-	-	65,946
<i>Communication & marketing</i>	3,495	-	-	-	3,495
<i>Fundraising costs</i>	-	9,470	-	-	9,470
<i>Training & organisation development</i>	-	-	-	3,483	3,483
<i>Finance support</i>	720	296	148	2,516	3,680
<i>Governance costs</i>	-	-	1,500	-	1,500
<i>Insurance & legal costs</i>	-	-	-	1,766	1,766
<i>Office & IT costs</i>	-	-	-	3,870	3,870
<i>Other costs</i>	-	-	-	243	243
	161,443	17,915	8,173	31,396	218,927
<i>Allocation of support costs</i>	32,697	6,872	(8,173)	(31,396)	-
Total	194,140	24,787	-	-	218,927

6. Net income/(expenditure)

This is stated after charging:

	Total 2022 £	Total 2021 £
Depreciation of tangible fixed assets	675	415
Fees paid to independent examiner:		
Independent examination	1,500	1,500
Theatre Tax Relief	720	720
Grant certification	1,200	-

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

	Total 2022 £	Total 2021 £
Salaries and wages	113,352	90,526
Social security costs	6,366	5,231
Pension costs	2,588	2,259
	<hr/> 122,306	<hr/> 98,016

No employee earned over £60,000 during the year (2021: £nil).

The average headcount per month was 4.75 (2021: 3).

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 £68,842 (2021: £62,587).

The charity trustees received no remuneration during the year (2021: £nil)

Trustees were reimbursed travel expenses during the year of £nil (2021: £75).

Trustee liability insurance was in place during the year, and premiums paid amounted to £618 (2021: £483).

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 £2,588 (2021: £2,259).

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 private limited company is registered in EW - England & Wales, 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 2022 there were 7 members.

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11. Tangible fixed assets

	Computer Equipment £	Office Equipment £	Total £
Cost:			
At 1 April 2021	2,192	409	2,601
Additions	990	48	1,038
At 31 March 2022	3,182	457	3,639
Depreciation:			
At 1 April 2021	1,566	204	1,770
Charge for the year	561	114	675
At 31 March 2022	2,127	318	2,445
Net book value:			
At 31 March 2022	1,055	139	1,194
At 31 March 2021	626	205	831

12. Debtors

	Total 2022 £	Total 2021 £
Trade debtors	12,623	1,726
	12,623	1,726

13. Creditors

	Total 2022 £	Total 2021 £
Trade creditors	13,848	871
Accruals	4,000	6,170
Other creditors	616	438
	18,464	7,479

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14. Analysis of charitable funds

Analysis of unrestricted funds

	Funds 1 Apr 21 £	Income £	Expenditure £	Transfers £	Funds 31 Mar 22 £
General funds	65,902	24,477	1,017	(6,314)	85,082
Designated funds					
Running costs	-	-	-	-	-
Space	-	-	-	2,000	2,000
Artistic development	15,000	-	(2,373)	1,373	14,000
Digital investment	10,000	-	(4,127)	(3,873)	2,000
Environmental sustainability	5,000	-	-	(3,000)	2,000
Total unrestricted funds	95,902	24,477	(5,483)	(9,814)	105,082

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 Space fund is designated for assessing the feasibility of development of a physical space for Frozen Light.

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

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Analysis of restricted funds

	Funds 1 Apr 21	Income	Expenditure	Transfers	Funds 31 Mar 22
	£	£	£	£	£
Restricted funds					
2065 Autumn 2021	30,659	35,066	(68,775)	3,050	-
Elevate	1,650	40,000	(41,650)	-	-
Culture Recovery Fund	-	26,589	(26,589)	-	-
Core	22,686	67,440	(12,139)		77,987
Fire Songs	28,362	3,500	(7,563)	2,450	26,749
Night Out In Nature	4,827	126,710	(133,776)	4,314	2,075
2065: The Movie	500	3,721	(4,221)	-	-
Sensory Studio	-	89,007	(39,252)	-	49,755
2065 Spring 2022	-	94,505	(72,185)	-	22,320
Theatre Show 6	-	-	(165)	-	(165)
Total restricted funds	88,684	486,538	(406,315)	9,814	178,721

2065 Autumn 2021 is a fund for the development 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.

Culture Recovery Fund is investment from Arts Council England to support cultural organisations as they transition back to a viable and sustainable operating model during April-June 2021.

Core includes 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.

Night Out In Nature is funding for the development and touring of a new outdoor show, a Night Out in Nature.

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).

Sensory Studio is funding for the development and design of a beautiful Sensory Studio in which Frozen Light can explore collaboration with audiences.

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2065 Spring 2022 is the Spring tour of Frozen Light's fifth production.

Theatre Show 6 is the R&D of Frozen Light's sixth indoor touring production.

15. Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	1,194	-	-	1,194
Cash at bank	89,729	20,000	178,721	288,450
Other current assets/(liabilities)	(5,841)	-	-	(5,841)
Total net assets	85,082	20,000	178,721	283,803

16. Related party transactions

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

17. Reconciliation of net income to net cashflow from operating activities

	Total 2022 £	Total 2021 £
Net income for the reporting period (per Statement of Financial Activities – page 23)	99,217	4,471
Depreciation costs	675	415
Income from investments	(108)	(137)
(Increase)/decrease in debtors	(10,897)	28,924
Increase in creditors	10,985	1,428
Net cash from the year's operating activities	99,872	35,101