

Frozen Light

(a company limited by guarantee)

Report and Financial Statements

for the year ended 31 March 2023

Company number 07677434

Charity number 1150132

FROZEN LIGHT

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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 2023 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:

Catherine Gough	
Lucy Hayward	
Charlotte Lund	
Lorna Owen	Secretary (from 22 October 2022)
Chelsea Pettitt	
Anthony Roberts	Chair
Catherine Sarley	Treasurer (from 9 June 2022)
Sharon Stoker	Audience Advocate
Rosslyn Trewin Marshall	

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Our advisers	Independent examiner	Larking Gowen	1 st Floor, Prospect House, Rouen Road, Norwich NR1 1RE
	Bankers	The Co-operative Bank Triodos	1 Balloon Street Manchester, M60 4EP Deanery Road Bristol, BS1 5AS
Our Staff	Co-Artistic Directors		Amber Onat Gregory Lucy Garland
	Executive Director		Jacqui Mackay
	Finance Manager		Marie Richards/Sam Jarrett
	Audience Development Officer		Emma Venier
	Fundraising Assistant		Kate O'Connor
	Producer		Rhodora Perkins
	Associate Director		Kate O'Connor

Registered and operational address

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

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).

Objectives

For the benefit of the public, to relieve the charitable needs of people who are in need by reason of physical or mental disability, age, social or economic position or some other disadvantage by: - The advancement of education in the performing and visual arts, in particular but not exclusively through the provision of sensory theatre and artist training workshops; - The promotion of social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

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, theatres, festivals, and heritage sites. We provide support and training to enable all the venues we visit to become fully accessible to people with PMLD. We strive to have 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 interaction 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.

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We enormously value the connections we have with the wider PMLD community, and we 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 with new and established artists, with the aim of more theatre being created which 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 we want audiences to share the excitement and pure joy of live performance. We also want everyone who 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 all their senses including 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 work 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 many of our audiences a Frozen Light show will be their first theatre experience.

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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

There needs to be a very small number of attendees for a theatre show to have any relevance for most people with PMLD. It can therefore be very difficult to get bookings for our shows without significant financial subsidy, given that the unprofitability of small audiences for venues. 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 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. As new members of the Arts Council of England's National Portfolio, Frozen Light embrace the 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.

In the last ten years, we've created 8 theatre productions, performed over 800 shows, and toured to 82 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 an Associate Company at New Wolsey, Ipswich, and Associate Artists at Cambridge Junction. house has commissioned three productions and Norfolk and Norwich Festival is a regular commissioning partner.

Independent evaluation of Frozen Light's work and feedback from audience and carers 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.

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Achievements

Fire Songs

Fire Songs is an immersive sensory sound experience created specifically to tour arts festivals, with the aim of making these events more accessible for people with PMLD. In the embrace of choral harmonies, the audience join Frozen Light and a local choir on a joyful sensory exploration. From a soulful connection around a campfire, audiences travel into the celestial music of the cosmos itself, to experience a whole new world of awe and wonder.

This production was originally devised in 2019 but development was paused due to the Covid-19 pandemic. The piece was co-commissioned by The Garage, Norwich, and Norfolk & Norwich Festival. We were delighted to premiere Fire Songs as part of the Norfolk & Norwich Festival in May 2022. All shows at The Garage sold out in May 2022. Performances of Fire Songs at bOing! International Family Festival 2022 and at The Lowry in January 2023 also sold out to fantastic audience reviews.

'It's hard to put into words. Although we've been to shows at theatres before this show was on another level. It was so personal to each audience member and yet we all felt connected. It really was amazing. Surrounded by song and sound, it was almost spiritual. One of the most uplifting and joyful performances we've ever been to.' (Audience member)

'We had a wonderful experience. It's amazing to have such an inclusive, immersive performance that caters to the many needs of a person with complex needs. It's so hard to find activities to do for someone with PMLD, but we felt welcome and included.' (Audience member)

Fire Songs features 24 voices singing in harmony with Frozen Light performers. The composer leads work to upskill community choirs in each location creating an opportunity to bring together people from the local community who may not otherwise usually meet. A community choir was created especially for the Norwich premiere and their extraordinarily positive feedback included,

'It brought me so much joy - one of the best musical experiences of my life.' (Choir member in premiere at Norfolk & Norwich Festival, May 2022)

Members of the Jump choir, The Sunday Boys - a low voice LGBTQ+ choir, and the open access SHEChoir, who formed our choirs at bOing! and The Lowry respectively, were also very positive about their experience and the connection they had built with the audience, including how being part of the Fire Songs choir had changed their perception of people with PMLD.

'I have not spoken to people with multiple learning disabilities before or their carers and family, it was eye opening and inspiring.' (Choir member)

Later in 2023, Fire Songs is programmed at The Civic, Barnsley, and at King's Place, London, as part of the Kings Cross Summer Sounds Festival as well as a return to the Norfolk and Norwich Festival to reach family audiences who missed out due in May 2022 when the final day was cancelled due to Covid-19.

'Frozen Light makes genuinely remarkable theatre that has a deeper impact on their audience than almost anything else we ever do. Their visits are always pretty remarkable - but I think the involvement of the choir made this show really special. I don't think I'll ever forget the section where they sang the names of the individual audience members.' (Steve Cowton, Head of Theatre Operations, The Lowry)



2065

Frozen Light's fifth touring production, 2065, premiered in September 2021 at the Garage, Norwich. By the end of November 2022, we'd welcomed 2,587 audience members to this futuristic sensory extravaganza. Covid-19 created a significant new barrier to disabled people's ability to access arts events. We regularly consulted our PMLD Advisory Panel of family members, carers, and expert practitioners, to assess the safety for, and confidence amongst such a clinically extremely vulnerable audience to be returning to live arts. '2065' was adapted to ensure that the intimate one-to-one sensory interactions that characterise Frozen Light shows were safe for all. 77% of '2065' shows sold out in our Autumn 2022 tour, demonstrating the continued enthusiasm amongst members of the PMLD community to attend live theatre performances.

Frozen Light's dedicated Audience Development Officer enabled us to reach new audiences with '2065', especially those in care and residential homes. In Autumn 2022, 86% of audiences were new to Frozen Light, and over half of the audiences had never been to the theatre before. '2065' toured to 5 new venues in total: The Met, National Youth Theatre, Fisher Theatre, North Wall and Tobacco Factory. It was also our most extensive tour in Wales to date and has influenced future programming to ensure we tour to the area again within a year.

'We cried, we laughed, we danced, it was truly incredible amazing to see a company that truly understands how to engage a PMLD audience. They had thought of every sensory experience for each interactive part of the show. It was stimulating on every level. Absolutely fantastic and inspiring.' (Audience member, National Youth Theatre)

'2065' was created for young adults and adults, as once people with PMLD leave education they have virtually no access to appropriate cultural or arts provision. We're delighted that 50% of our Autumn audiences were over 18 years old. It has also become apparent that ticket prices above £12 (with carers accompanying for free) are too expensive, especially for care and residential homes whose budgets are increasingly restricted. All venues on this tour were therefore asked to keep ticket prices below £12 to ensure access for all audiences with PMLD.

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'It was just so beautiful to experience being in a space where everyone is allowed to express themselves in a way that is unique to them. Everyone was made to feel welcome right from the start. The show itself was mesmerising and wonderfully spoke to all the senses.' (Audience - Platform, Glasgow)

The majority of audience members and their carers who came to '2065' are not involved in arts within their local community as either a participant or an audience member. The isolation carers experience has been exacerbated by the pandemic, so we especially valued that virtually all carers felt more socially connected to their community as a result of coming to '2065', as well as more confident to return to other live cultural events.

'Life changing. The love, care and enjoyment from the actors to our service users helped them embrace the sensory show over time. The fact the actors sang a song with each person's name included made me cry as a support worker. I witnessed a pure moment of joy in our service users' eyes at that moment. I thank you all for the love and care put into your craft. Eye-opening of what can be made available for people in a sensory show.' (Audience member, North Wall, Oxford)



Night Out in Nature

Frozen Light devised our first outdoor promenade installation, 'Night Out in Nature', to enable audiences with profound and multiple learning disabilities (PMLD) to experience live arts safely as Covid-19 restrictions were lifted. Frozen Light was thrilled to be commissioned to perform at the rescheduled Now Northwich Festival run by Cheshire Dance, in April 2022, which had been postponed by the pandemic. In the autumn of 2022, all twelve performances of 'Night Out in Nature' sold out at the National Trust's Blickling Estate, reaching 68 audience members with PMLD. It was a pleasure to invite audiences to such a beautiful heritage setting and begin our relationship with the National Trust as part of their **'For everyone, forever'** strategy.

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Performing in popular outdoor spaces such as Blickling Estate continues to fit extremely well with our aim of making our audiences more visible in their communities., as well as enabling audiences and members of their support networks to enjoy the positive health impact of active participation in a cultural day out. At Blickling Estate 50% of the audience accessed live theatre for the first time. 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!'

'We loved the show - upbeat, enthusiastic, a sensory feast. Thank you!'

'Wow wow wow! Absolutely amazing. Just breathtaking and at times very emotional to see such amazing responses from pupils.'



Having Mobiloo - a mobile fully accessible Changing Places Toilet - at the Estate during our shows was hugely popular and made it feasible for audiences to come to shows and enjoy a whole day out. Several carers expressed it was a deciding factor when considering whether or not they could attend the show. The extremely high use of the Mobiloo was evidence building to secure funding for a permanent Changing Places at Blickling. Over a 1/4 million people in the UK need Changing Places Toilets to enable them to get out and about and enjoy the day-to-day activities which many of us take for granted.

We are thrilled to announce performances at English Heritage's award winning Walmer Castle and Gardens, Kent, and fourth most visited National Trust site, Clumber Park in Nottinghamshire in June 2023. We're collaborating with both sites to create a post-show evaluation process that will inform and improve future accessibility for our audiences at these heritage sites.

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Working in close collaboration with the National Trust and English Heritage is an exceptional opportunity to influence accessibility at a strategic level.

'Night Out in Nature' is already programmed at the National Trust's Ickworth Estate in Bury St Edmunds in 2024 and for the next two years at Walmer Castle. We are looking forward to performing at more non-traditional spaces in partnership with both the National Trust and English Heritage, especially as it can be a great way of reaching audiences in areas of low cultural engagement.

The Sensory Studio

In April 2022 Frozen Light completed the build of the Paul Hamlyn Foundation funded Sensory Studio to provide a space in which we could - for the very first time - explore collaboration with our audience members with profound and multiple learning disabilities (PMLD), as artists. Our three Sensory Artists Lucy, Rosey, and Lydia were subsequently joined by Olivia and over the last year all four have worked in monthly sessions with the Co-Artistic Directors and invited artists. These have included sensory experts, Jill Goodwin, who focused on the state of 'being' as opposed to stimulating response, and Joanna Grace, who led a session on being with through active shadow play. It has been utterly joyful to spend time with artists with PMLD and their carers outside of a performance setting but in a creative space. Each session is held in a Norwich theatre space, most regularly Norwich Theatre's Stage Two.

'We love the Frozen Light Sensory studio and really look forward to coming. Every time we come to the studio we learn something new - either from the Frozen Light team, visiting artists or from our friends. At Frozen Light Lydia and her friends are accepted for the amazing young women that they are with their own way of expressing themselves and exploring the world around them.' (Louisa van Melsen, parent of Sensory Studio artist, Lydia van Melsen)

Our composer, director, set designer, and a number of musicians playing instruments from drums to flugelbone, have come into the space to design props, music and narratives, for inclusion in our sixth touring production, 'The Bar at the Edge of Time'. We hold regular evaluation sessions with family and carers of the Sensory Studio artists, to hear their responses and input into creative development. As a result, the design of 'The Bar at the Edge of Time' will include a co designed sensory prop which can forever be destroyed and feature musical instruments, specifically a drum kit, chosen for their vibrations and playfulness by the artists.

In December, we coordinated our second Sensory Sharing Day, the first having considered the language we use to describe our audience, how we seek assent/consent and financial reimbursement for artists with PMLD. These days bring together sensory theatre makers, members of our PMLD Advisory Panel, family carers of our Sensory Studio artists, and academics working at the cutting edge of learning disability research. During the second Sharing Day these experts explored what meaningful evaluation of artistic experience is for artists and audiences with PMLD to inform ongoing work in the Studio. People with PMLD are excluded from academic research because of the ethical challenges of securing consent. We are therefore excited to be working in the Sensory Studio with University of Dundee PHD student, Johanna Roehr, to create a bespoke creative artistic evaluation tool for PMLD audiences.

Our Sensory Symposium in May shared learning from the Sensory Studio at The Garage, Norwich, to mark our first decade of reaching audiences, and to explore what the next decade of multi-sensory theatre could bring.

'The expertise of the Sensory Studio artists, whose input will directly feed into Frozen Light's next theatre show, is not only welcomed and embraced here, it is also financially compensated for. Why wouldn't it be? This is not a day care centre, no art therapy, no 'intervention' - this is an equitable workspace for creative collaborators.'

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Frozen Light's radically inclusive ethos shines through every aspect of their work: from summoning family members, creative practitioners, and researchers to critically explore what consent means and looks like in working with people who do not communicate with words, to directly incorporating the studio artists' feedback and ideas into props and sensory experiences for the upcoming show.

This is not tokenism, but a trailblazing approach to sincere co-creation with artists who may not communicate with words but sure do have a lot to say.' (Johanna Roehr, PhD Researcher at the University of Dundee)



The Bar at the Edge of Time

Our sixth touring production, 'The Bar at The Edge of Time', went into R&D in autumn 2022. Audiences of this multi-sensory fantasia will be immersed in the joy of a live band, prepared cocktails by maestro mixologists, and together with family and friends witness the resolution of a timeless mystery. Adults with PMLD will enter the theatrical nighttime world of a cocktail bar to experience an environment many would ordinarily be excluded from accessing.

We are thrilled that our Sensory Studio artists and their carers have had such an integral role in devising the production, including the central role that drums will play in this piece of gig theatre. The Sensory Studio artists joined the audition process to cast the three actor musicians who form the touring cast for 'The Bar at the Edge of Time'. This will be the first of our shows to have been devised in collaboration with artists with PMLD.

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More than 40 actor musicians participated in the first stage auditions, before we selected our most diverse group of performers to join Frozen Light for two paid days of auditions. Frozen Light has redesigned our touring model - bringing in a second technician - to enable the company to hire and support a more inclusive touring team. We plan to use the Theatre Green Book Baseline Standard to measure the sustainability of the design and production of *The Bar at the Edge of Time*, and throughout the R&D period have committed to repurposed materials and technical equipment from previous shows. Commissioned by Cambridge Junction, '*The Bar at The Edge of Time*' premieres in September 2023 and is already being programmed for Autumn 2024, with venues increasingly booking 3 rather than 2 day runs, and The Lowry booking 6 days, our longest run of performances to date.



Audience Development

Having a dedicated Audience Development Officer continues to significantly increase our ability to reach new and returning audiences. More than 80% of shows during the '2065' tour sold out despite the continued effects of a pandemic on the staffing levels and the 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 continue to operate with reduced box office resources. We provide bespoke training for all venues on how to ensure an accessible booking journey, including guidance on the online information needed by audiences and carers as booking by phone becomes less common. Learning from touring 2065 has led us to ask all venues to keep ticket prices at £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 day centres and residential homes in particular can reserve tickets and pay with cash. These cash payments are often from donation tins, as budgets for activities are non-existent.

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The majority of audiences this year were new to Frozen Light, and it is so important that we have dedicated staff raising awareness that accessible work is on offer at mainstream venues. We regularly advise venues on other multi-sensory companies to programme to expand the cultural offer available for our audiences, whilst mentoring artists and companies to create more high-quality sensory work.

Throughout 2022, Frozen Light filmed interviews with carers, teachers, performers and venue staff to create content for new digital access training. From September 2023, this training will be offered to every venue Frozen Light tour to. Staff members and volunteers, from the technical team to front of house, will follow their own online journey to increase their understanding of the access needs of, and to warmly and safely welcome, audiences with PMLD. This training will be especially important for venues where Frozen Light is being programmed for the first time.

International Work

For a second time, 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 2023. Frozen Light funded fellow Co-Artistic Director, Lucy Garland, to be a conference delegate. This is a valuable opportunity to establish an international profile for the company and most importantly, increase visibility and understanding of audiences with profound and multiple learning disabilities. The New York Conference is an invaluable platform for reaching national and international programmers, including for the festivals we'd love to present 'Fire Songs' at in future years, and led directly to a three-year booking as part of the Kings Cross Summer Sounds Festival in London from August 2023.

We were proud to be selected to pitch 'Fire Songs' at the Manchester International Society of Performing Arts (ISPA) 2023 Conference which was held in June. Recent performances enabled our filmmaker, Sam Halmarack, to capture a great range of footage to showcase the production at its best to ISPA delegates.

Training & sector development

Frozen Light was invited to facilitate a second residency at the University of Plymouth in January 2023. Forty students learnt about multi-sensory theatre, using the Sensory Studio, and then performed eight shows to audiences from a local Special Educational Needs School and a charity for learning disabled adults. Audiences were described as '*amazed, intrigued and impressed*' and we were thrilled that the Studio was so easy to transport, informing plans for this to be an integral part of our training programme wherever this is facilitated. New performers cast in our 2021/22 touring production, '2065', trained with our Sensory Artists in the Studio and in future, all new members of creative teams will train with them in the space.

'Through bespoke, thoughtful training, Frozen Light has been instrumental in developing my practice as a creative in sensory theatre. They have given me the space and opportunity to explore and create memorable moments using audience interaction in multi-sensory theatre on a wider scale across the UK and have trusted me to pass on my knowledge and learned experience to others.' (Iona Johnson, Freelance Performer)

Frozen Light continues to offer mentoring to early and mid-career artists and companies, working with 11 artists and companies in 2022 - many of whom receive Arts Council project funding - to further develop the sensory theatre sector. We encourage other theatre practitioners to come and experience our work, including several members of the established learning disability theatre company, DIY Theatre, joining performances of 'Fire Songs' at The Lowry. Performance artist, C, based in Virginia USA, also joined Frozen Light for in person training and experience in Autumn 2022.

Frozen Light was honoured to contribute a chapter to *Sensory Theatre: How to Make Interactive, Inclusive, Immersive Theatre for Diverse Audiences* by a Founder of Oily Cart' by Tim Webb.

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Organisational development and future plans

In April 2023, Frozen Light joined the Arts Council of England's National Portfolio of Organisations (NPO). We are thrilled to join alongside a number of companies led by, or creating work with and for, learning disabled audiences. We'll receive three years of regular funding to develop and deliver an ambitious artistic programme which 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 3 times per year in collaboration with specially created local choirs.
- presenting Night Out in Nature at 3 heritage 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 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.
- working with adults with PMLD as artists in our pioneering Sensory Studio, including the creation of a ground-breaking evaluation tool to document non-linguistic response to artistic experiences.
- building and fully supporting inclusive creative teams that reflect the diversity of our audiences.
- facilitating artist and student training in the Sensory Studio, alongside artists with PMLD to ensure that training is provided 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.
- mentoring emerging and mid-career artists and companies to support the growth of the multi-sensory theatre sector.
- building strong international links through ISPA, to encourage the development of sensory theatre practice in countries that may not have artists working in this way, and our international touring offer.

'Frozen Light provides a vital opportunity for audiences with PMLD to engage with arts, culture, and creativity – something that is hugely powerful and empowering for them and their families. Let's Create, our new strategy, is all about creating more opportunities for more people in more places and so we're delighted to welcome Frozen Light to the 2023-26 Investment Programme.' (Hazel Edwards, Area Director, South East, Arts Council England)

Development of Core Staff & Creative Teams

In her third year with Frozen Light, General Manager Jacqui Mackay became the Executive Director reflecting the growth of her contribution into a more strategic role as over the last year, our core team has expanded to support the growing number of Frozen Light shows in development and in production.

Marie Richards was succeeded as Finance Manager by Sam Jarrett in March 2023. Sam had already become our first external bookkeeper earlier in the financial year, and his accountancy skills and experience in the charity sector are a great asset as we continue to build our capacity to manage delivering multiple artistic projects with multiple funders and prepare for our NPO funded period.

Emma Venier's role as Audience Development Officer continues to significantly build our capacity to reach new audiences, strengthen our relationship with returning audiences, and provide bespoke support to venues to develop more diverse audiences. In addition, Emma has worked throughout the year as our Community Choir Producer, supporting place-based choir rehearsal and development in Salford, Barnsley, and Norwich.

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Rhodora Perkins became our first Project Producer. Working in a freelance capacity, Rhodora provides stage management and production support on all Frozen Light projects. This enables the Co-Artistic Directors to focus on artistic quality and audience engagement.

With Esmée Fairbairn Foundation support, Kate Lovell became Frozen Light's first Access & Inclusion Advisor in 2022. Kate has worked for Graeae Theatre as an Associate Artist, as Access Consultant for a number of companies and artists, as a writer for Disability Arts Online and International, and an agent for change for Ramps on the moon. Kate is guiding the organisation in our work to diversify our creative teams and meet the access needs of all members. She also facilitates Disability Equality training for 'Fire Songs' choir members, providing a safe space for them to explore and discuss disability.

We contracted our first Wellbeing Advisor to support the '2065' touring team in Autumn '22 who facilitated an introductory session, including the core staff who support the touring team. Members of the touring team could then confidentially contact the Wellbeing Advisor if needed whilst working away from home.

We continue to hugely value being Independent Theatre Council (ITC) Ethical Managers and the guidance we receive from this industry body. Frozen Light contracted 46 freelancers over the year and is committed to providing Dignity at Work for all. Frozen Light is a Living Wage employer.

Board development

The board played a key role in the development of our application to join the Art's Council National Portfolio of Organisations. We have a working group of core staff and trustees to guide our planning and delivery of each of the ACE's four Investment Principles: Environmental Responsibility, Inclusivity & Relevance, Ambition & Quality and Dynamism. The board all met in person for the first time since early 2020 which included two multi-sensory sessions: an update from the Co-Artistic Directors and an exploration of what a Frozen Light space could look like. We'll continue to provide regular training, and externally facilitated development discussions.

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 and influences the artistic work of the company. We are extremely grateful to the following individuals for their participation in the Advisory Panel over the last year: Annie Fergusson, Sarah Walker, Sharon Stoker, Jasmine Thompson, and Catherine Gough.

Financial review, risk, and reserves

The charity's results for the year to 31 March 2023 show net expenditure of £16,535 (2022: Net Income of £99,217), with net income of £79,782 on unrestricted funds (2022: £18,994).

Overall funds, and net assets at 31 March 2023 totaled £267,268, with unrestricted balances totaling £184,864.

FROZEN LIGHT

Income

Grant and donation income for the year was £320,422, a decrease from a post pandemic high of £436,415 in 2021-22. In particular, project grant income from Arts Council England (ACE) has fallen slightly from £116,138 to £102,673 in 2023, as one theatre project delayed by the Covid-19 pandemic premiered in 2022 but was initially mainly funded in 2019. Trust and foundation income has decreased from £235,726 to £154,700 during the period as much of the support for work performed in this financial year was received in 2021/22, enabling Frozen Light for the first time to fund a touring season (Autumn '22) without Arts Council project grant funding.

Income from charitable activities has increased from £69,670 to £134,443 as we continued to extensively tour '2065', as well as performing 'Fire Songs' and 'Night Out in Nature'. This includes accrued income of £73,144 of Theatre Tax Relief for 2021/22 and for 2022/23. The 2021/22 relief has been received and the charity is applying for the 2022/23 relief.

Fundraising strategy

Our three-year budget sets clear targets for our fundraising and our Fundraising Strategy explains our commitment to diversifying income, including individual giving, corporate partnerships, and legacy donations, and to providing excellent stewardship of all funders. In 2022/23 we achieved our key fundraising goal of transforming from a company which receives multiple Arts Council Lottery Project Grants, into a regularly funded NPO.

How we approach fundraising

Our fundraising activity is led by the Executive Director, in collaboration with the 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 all our artistic projects.

Frozen Light is registered with the Fundraising Regulator.

Notable funding

Esmée Fairbairn Foundation

At the end of 2022, we reported on the significant impact of a three-year grant of £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'. In April Esmée Fairbairn Foundation awarded Frozen Light £7,000 as part of its Funding Plus programme, enabling us to appoint Kate Lovell as an Access and Inclusion Advisor.

Paul Hamlyn Foundation

We received the second and final annual installment of a £125,000 grant from The Paul Hamlyn Foundation to support the creation and running of The Sensory Studio over two years. This grant has given Frozen Light the opportunity and time to explore creativity with artists with PMLD.

ACE Elevate Extension

Following Elevate funding to build the strength and resilience of organisations that make a significant contribution to the Arts Council's Creative Case for Diversity, Frozen Light was delighted to be awarded an Elevate Extension grant of £51,500 from April 2022. This development support from the Arts Council successfully built our capacity to become regularly funded members of the National Portfolio in 2023.

FROZEN LIGHT

ACE National Lottery Project Grants

In this financial year we received two payments for the Spring tour of '2065' totaling £34,825. The final payment for the R&D, premiere and performances of 'Night Out in Nature' of £7,938 and the final payment for the R&D, premiere and performances of 'Fire Songs' of £6,036. We also received the first payments of two separate grants for the R&D and build respectively of our sixth touring show, 'The Bar at The Edge of Time'.

Barber Charvet Trust

We received our first grant from the Barber Charvet Trust in 2022. Generous core support of £10,000 for two years is highly valued by our team and we look forward to developing our relationship with the Trust.

Norwich City Council

Frozen Light secured our first public funding when Norwich City Council awarded a Culture Grant of £3,500. Our local council is notable for their commitment to investing in developing and sustaining a thriving arts ecology and we are very proud to have been supported to contribute to this.

Funds received from charitable trusts and foundations in the 2022-23 accounting year:

Fire Songs

The following trusts and foundations supported performances of 'Fire Songs': The Mulberry Trust, The Lawson Trust, Kent Community Foundation, Souter Charitable Trust, The Charity Service, Lord Barnby's Foundation, The Victoria Wood Foundation, the Unity Theatre Trust, John Thaw Foundation, The Finzi Trust, Paul Bassham Charitable Trust and The Simon Black Hethersett Charity.

2065

Funding was received for the Spring and Autumn 2022 tour of '2065' from The Michael Marsh Charitable Trust, Margaret Davies Charity, The Meikle Foundation, The Charles Littlewood Hill Trust, Hugh Fraser Foundation, The W.E.D. Charitable Trust, The Lillie C Johnson Charitable Trust, The Patrick Trust, The Annie Tranmer Charitable Trust, The Catherine Cookson Charitable Trust, Peter Harrison Foundation, William Webster Charitable Trust, The Ian Askew Charitable Trust, Simon Gibson Charitable Trust, Scarfe Charitable Trust, The Oakdale Trust and Mr & Mrs JA Pye's Charitable Settlement.

Night Out in Nature

We received donations to performances of our outdoor promenade sensory installation, 'Night Out in Nature', from The Granada Foundation, The Chivers Trust, R.C.Snelling Charitable Trust, Paul Bassham Charitable Trust, The Geoffrey Watling Charity and The Ganzoni Charitable Trust.

The Sensory Studio

Donations towards the costs of The Sensory Studio were received from the Community Directplus Customer Donation Fund and Eastern Counties Educational Trust Ltd.

The Bar at The Edge of Time

Our sixth touring show has received support from The Stanton Ballard Charitable Trust. We were delighted to also receive donations to cover our core costs from the Marsh Charitable Trust and the Alan Boswell Group Charitable Trust.

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Expenditure

Expenditure increased slightly with four live productions and projects - 'Fire Songs', '2065', 'Night Out in Nature' and The Sensory Studio - as well as a fifth, 'The Bar at The Edge of Time', in R&D. As we enter our second decade of creating sensory theatre, our creative ambition has grown increasing costs, and, most significantly, material, fuel and accommodation costs have risen significantly.

Staffing costs continued to increase slightly as team members all received pay increases in recognition of the contribution they make to the organisation's development and delivery, and in response to the increase in the cost of living.

Reserves

Total reserves have reduced over the year from £283,803 to £267,268. The amount held as unrestricted reserves has increased from £105,082 to £184,864 whilst restricted funds have reduced from £178,721 to £82,403. Some of these restricted funds had been held for projects delayed by the Covid-19 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 funds from £85,082 to £164,865 in line with the policy below.

The designated funds remain at £20,000 at year end with further designations made following the Balance Sheet date to reflect the priorities of the charity going forward, notably the ability to deliver an ambitious artistic programme.

Note 15 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 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 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 to develop the organisation.
- Retain a sufficient margin of funds to meet the cost of unforeseen events and key risks.

In line with recommended practice, Frozen Light holds operational reserves to approximately cover six months of core operational and staffing costs. At 31 March 2023 the level considered appropriate to meet our needs was £109,802.

FROZEN LIGHT

Additionally, the charity held designated funds of £20,000 at the year end to support the future development of the organisation across a broad range of activities including artistic development and the acquisition of a permanent space.

Alongside these designations the charity also held £55,063 of other unrestricted funds to cover day to day operational costs, the cashflow requirements of the organisation, and further designation of funds for investing in the organisation's future as well as £3,044 of restricted funds for 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, risks faced by the charity, and wider political and economic factors which may have an impact on both income and expenditure in the future.

Structure, Governance and Management

Organisational Structure

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

Recruitment and Appointment of New Trustees

In 2022 we welcomed two new trustees: Kate (Catherine) Sarley and Chelsea Pettitt. Kate brings a wealth of experience in the theatre sector as a stage manager, administrator and in senior management roles. Her rigorous financial management oversight is a great contribution to our Finance Committee. Chelsea Pettitt, a recent graduate of Northern Star College, is our first learning disabled voice at board level. Her passion for inclusion is an integral part of the board.

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. Trustees also participated in externally facilitated Carbon Literacy and Unconscious Bias training. 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

Catherine Gough 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.

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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.

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 visually impaired audiences and creates stories around unheard voices. She is currently producing a combined access performance about the canal for Coventry City of Culture.

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 Masters of Science in Human Resource Management.

Chelsea Pettitt is a recent graduate of National Star College and is very passionate about everyone being included in the arts, especially people with special needs or learning difficulties. She is very confident when she gets on stage and thinks it's time for other people to get the same experience.

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 d/deaf and disabled artists and audiences throughout the Fringe.

Kate (Catherine) Sarley, Treasurer, was born in Baghdad, Iraq and raised in East London. She trained in Technical Theatre & Stage Management at RADA before studying Arts Admin at Birkbeck College and had extensive experience working as a stage manager and administrator before 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, WeareUnit, Gorilla Circus and Curious Directive.

Sharon Stoker is our Vice Chair and Audience Advocate, a role we created to ensure our audience is effectively advocated for by a member of the PMLD community as traditional board governance doesn't allow for sensory methods of communication. 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.

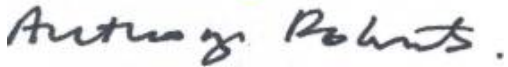
Rosslyn Trewin Marshall is a queer, disabled, multidisciplinary theatre-maker and facilitator. Their work uses text, sound, movement, and dance to explore identity and our experiences of the world around us. Rosslyn is especially interested in the use of anger as a constructive tool for social and personal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

FROZEN LIGHT

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 14 November 2023
and signed on its behalf by

A handwritten signature in black ink that reads "Anthony Roberts." The signature is written in a cursive style with a period at the end.

Anthony Roberts, Chair of Trustees

FROZEN LIGHT THEATRE
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Independent examiner's report to the Trustees of Frozen Light Theatre ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:
Giles Kerkham FCA DChA

Dated: 24/11/2023

Larking Gowen LLP
Chartered Accountants, Norwich

FROZEN LIGHT
Statement of Financial Activities (Incorporating Income & Expenditure Account)
for year ended 31 March 2023

	Note	Unrestricted 2023 £	Restricted 2023 £	Total funds 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Income							
Grants and donations	2	15,199	305,223	320,422	395	436,020	436,415
Income from charitable activities	3	74,498	59,945	134,443	20,741	48,929	69,670
Other income	4	-	-	-	3,233	1,589	4,822
Investment Income		1,160	-	1,160	108	-	108
Total income		90,857	365,168	456,025	24,477	486,538	511,015
Expenditure							
Expenditure on raising funds	5	1,000	25,770	26,770	375	23,529	23,904
Expenditure on charitable activities	5	10,074	435,716	445,790	5,108	382,786	387,894
Total Expenditure		11,074	461,486	472,560	5,483	406,315	411,798
Net income/(expenditure)		79,782	(96,318)	(16,535)	18,994	80,223	99,217
Fund transfers		-	-	-	(9,814)	9,814	
Other gains/(losses)							
Net movement in funds for the year		79,782	(96,318)	(16,535)	9,180	90,037	99,217
Reconciliation of funds							
Fund balances brought forward		105,082	178,721	283,803	95,902	88,684	184,586
Fund balances carried forward		184,864	82,403	267,268	105,082	178,721	283,803

The statement of financial activities includes all gains and losses for the period from 1 April 2022 to 31 March 2023.
All income and expenditure derived from continuing activities.

The notes on pages 26 to 34 form part of these financial statements.

FROZEN LIGHT
Balance Sheet
as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,790	1,194
Current assets			
Debtors	12	86,617	12,623
Cash at bank and in hand		191,692	288,450
Total current assets		278,309	301,073
Liabilities			
Creditors falling due within one year	13	(12,831)	(18,464)
Net Current Assets		265,478	282,609
Total assets less current liabilities		267,268	283,803
Net assets		267,268	283,803
Funds			
Unrestricted funds			
General funds	14	164,865	85,082
Designated funds	14	20,000	20,000
		184,865	105,082
Restricted funds	14	82,403	178,721
Total funds		267,268	283,803

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit 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 26 to 34 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 14 November 2023, and were signed on its behalf by:

Anthony Roberts

Catherine Sarley

Anthony Roberts
Trustee

Catherine Sarley
Trustee

FROZEN LIGHT
Cash Flow Statement
For year ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities	17	<u>(96,223)</u>	<u>99,872</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		1,160	108
Purchase of Property, Plant and Equipment		<u>(1,695)</u>	<u>(1,038)</u>
Net cash provided by investment activities		<u>(535)</u>	<u>(930)</u>
Change in cash at bank and in hand in the reporting period		(96,758)	98,942
Cash at bank and in hand at the beginning of the reporting period		288,450	189,508
Cash at bank and in hand at the end of the reporting period		<u><u>191,692</u></u>	<u><u>288,450</u></u>

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.

The organisation was granted NPO status and will be in receipt of significant regular funding from Arts Council England from April 2023 to March 2026.

Additionally, the organisation consistently meets its fundraising targets.

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.

The notes on pages 26 to 33 form part of these financial statements.

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/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.

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. Grants and donations

	Unrestricted 2023 £	Restricted 2023 £	Total funds 2023 £
Arts Council England grant income			
ACE strategic	-	51,500	51,500
ACE project	-	102,673	102,673
ACE cultural recovery	-	-	-
Other grants and donations			
Trusts and foundations	14,950	139,750	154,700
Other grants	-	3,500	3,500
Other donations	249	-	249
Donated goods and services	-	7,800	7,800
Total grants and donations	15,199	305,223	320,422

	Unrestricted 2022 £	Restricted 2022 £	Total funds 2022 £
Arts Council England grant income			
ACE strategic	-	40,000	40,000
ACE project	-	116,138	116,138
ACE cultural recovery	-	25,000	25,000
Other grants and donations			
Trusts and foundations	-	235,726	235,726
Other grants	-	-	-
Other donations	395	10	405
Donated goods and services	-	19,146	19,146
Total grants and donations	395	436,020	436,415

3. Income from charitable activities

	Total 2023 £	Total 2022 £
Commission income	300	5,100
Performance fees	53,945	45,876
Training programme fees	7,054	1,255
Theatre tax relief	73,144	17,439

Partnership income	-	-
Other	-	-
Total income from charitable activities	134,443	69,670

4. Other income

	Total 2023 £	Total 2022 £
Coronavirus job retention scheme income	-	1,589
Other	-	3,233
	-	4,822

5. Expenditure

	Multi- sensory theatre 2023 £	Raising funds 2023 £	Governance support 2023 £	Other support costs 2023 £	Total costs 2023 £
Staffing costs	93,170	13,873	9,280	16,885	133,208
Artist & director costs	82,589	-	-	-	82,589
Other artistic production costs	217,681	-	-	-	217,681
Communication & marketing	12,909	-	-	-	12,909
Fundraising costs	-	4,935	-	-	4,935
Training & organisational development	-	-	-	516	516
Finance support	-	-	-	570	570
Governance costs	-	-	9,635	-	9,635
Insurance & legal costs	-	-	-	-	-
Office & IT costs	-	-	-	7,934	7,934
Other costs	-	-	-	2,583	2,583
	406,349	18,808	18,915	28,488	472,560
Allocation of support costs	39,441	7,962	(18,915)	(28,488)	0
	445,790	26,770	-	-	472,560

Prior Year Comparatives	Multi- sensory theatre 2022 £	Raising funds 2022 £	Governance support 2022 £	Other support costs 2022 £	Total costs 2022 £
Staffing costs	80,457	11,427	9,455	20,967	122,306
Artist & director costs	62,628	-	-	-	62,628
Other artistic production costs	199,813	-	-	-	199,813
Communication & marketing	10,092	-	-	-	10,092
Fundraising costs	-	4,388	-	-	4,388
Training & organisational development	-	-	-	3,511	3,511
Finance support	-	64	32	544	640
Governance costs	-	-	3,408	-	3,408
Insurance & legal costs	-	-	-	-	-
Office & IT costs	-	-	-	4,603	4,603
Other costs	-	-	-	409	409

	352,990	15,879	12,895	30,034	411,798
Allocation of support costs	34,904	8,025	(12,895)	(30,034)	-
	<u>387,894</u>	<u>23,904</u>	<u>-</u>	<u>-</u>	<u>411,798</u>

The charity identifies governance and other support costs, and apportsions them to multi-sensory theatre, and raising funds on the basis of staff time.

6. Net income/(expenditure) for the year

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets	1,099	675
Fees paid to independent examiner:		
Independent examination	2,280	1,500
Theatre Tax Relief	840	720
Grant certification	1,800	1,200

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

	2023 £	2022 £
Salaries and wages	123,728	113,352
Social security costs	6,702	6,366
Pension costs	2,778	2,588
	<u>133,208</u>	<u>122,306</u>

No employee earned £60,000 or more during the year (2022: Nil)

The average headcount per month was 5 (2022: 4.75)

The key management personnel of the charity comprise the trustees and the co-artistic directors.
The total employee benefits of the key management personnel of the charity were £72,302 (2022: £68,842)

The charity trustees received no remuneration during the year (2022: £Nil).

Trustees were reimbursed expenses of £451 (2022: £Nil).

Trustee expenses consisted of mileage and parking costs for attendance at Board.

Trustee liability insurance was in place during the year, and premiums paid amounted to £660 (2022: £618)

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 £2,778 (2022: £2,588)

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 2023 there were 7 members.

11. Tangible fixed assets

	Computer £	Office £	Total £
Cost			
At 1 April 2022	3,182	457	3,639
Additions	723	972	1,695
Disposals	(939)		(939)
At 31 March 2023	2,966	1,429	4,395
Depreciation			
At 1 April 2022	2,127	318	2,445
Charge for Year	742	357	1,099
Depreciation on Disposals	(939)		(939)
At 31 March 2023	1,930	675	2,605
Net Book Value			
At 31 March 2023	1,036	754	1,790
At 31 March 2022	1,055	139	1,194

12. Debtors

	2023 £	2022 £
Trade debtors	65	12,623
Accrued Income	5,987	
Prepayments	7,421	
TTR Debtor	73,144	
	86,617	12,623

13. Creditors falling due within one year

	2023 £	2022 £
Trade creditors	1,092	13,848
Accruals and deferred income	8,823	4,000
Other creditors	2,916	616
	12,831	18,464

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Funds 1 Apr 22 £	Income £	Expenditure £	Transfers £	Funds 31 Mar 23 £
General fund	85,082	90,857	(11,074)	-	164,865

Designated funds

Artistic development fund	14,000	-	-	-	14,000
Digital investment	2,000	-	-	-	2,000
Environmental sustainability	2,000	-	-	-	2,000
Space	2,000	-	-	-	2,000
	105,082	90,857	(11,074)	-	184,865

Prior Year Comparatives

	Funds 1 Apr 21 £	Income £	Expenditure £	Transfers £	Funds 31 Mar 22 £
General fund	65,902	24,477	1,017	(6,314)	85,082
Designated funds					
Artistic development fund	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
Space	-	-	-	2,000	2,000
	95,902	24,477	(5,483)	(9,814)	105,082

The general fund represents the unrestricted reserves available 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 sustainability fund is designated for lessening the environmental impact of our work

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

Analysis of movements in restricted reserves

	Funds 1 Apr 22 £	Income £	Expenditure £	Transfers £	Funds 31 Mar 23 £
Restricted funds					
2065	22,320	99,705	(143,663)	21,638	-
Elevate	-	51,500	(47,204)		4,296
Core	77,987	10,000	(14,969)	(69,974)	3,044
Fire Songs	26,749	42,786	(70,156)	621	-
Night Out In Nature	2,075	26,438	(35,689)	7,176	-
Sensory Studio	49,755	77,365	(52,057)		75,063
The Bar At The Edge Of Time	(165)	57,374	(97,748)	40,539	-
Total Restricted Funds	178,721	365,168	(461,486)	-	82,403

Prior Year Comparatives

	Funds 1 Apr 21 £	Income £	Expenditure £	Transfers £	Funds 31 Mar 22 £
Restricted funds					
2065 Autumn 2021	30,659	35,066	(68,775)	3,050	-
2065: The Movie	500	3,721	(4,221)	-	-
2065 Spring 2022	-	94,505	(72,185)	-	22,320

Elevate	1,650	40,000	(41,650)	-	-
Cultural 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
Sensory Studio	-	89,007	(39,252)	-	49,755
The Bar At The Edge Of Time (Previously Theatre Show 6)	-	-	(165)	-	(165)
Total Restricted Funds	88,684	486,538	(406,315)	9,814	178,721

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

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.

Night Out In Nature 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

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

The Bar At The Edge Of Time is funding for the development and touring of Frozen Light's sixth production. This was previously known as Theatre Show 6

The transfers out of the Core restricted fund in 2022-23 were to cover deficits on other projects. Whilst this fund is restricted it includes funding for artistic development and delivery. This transfer therefore is in line with the original funding agreements.

15. Analysis of net assets between funds

	General fund £	Designated £	Restricted £	Total £
Tangible fixed assets	1,790	-	-	1,790
Cash at bank and in hand	89,289	20,000	82,403	191,692
Other net current assets/(liabilities)	73,786	-	-	73,786
Total net assets	164,865	20,000	82,403	267,268

Prior Year Comparatives	General fund £	Designated £	Restricted £	Total £
Tangible fixed assets	1,194	-	-	1,194
Cash at bank and in hand	89,729	20,000	178,721	288,450
Other net 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 payments totalling £605 were made to a close family member of one of the Co-Artistic Directors for services provided to the company. (2022: £Nil)

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

	2023	2022
	£	£
Net income for the reporting period (per Statement of Financial Activities)	(16,535)	99,217
Depreciation Costs	1,099	675
Income from Investments	(1,160)	(108)
(Increase)/Decrease in Debtors	(73,994)	(10,897)
Increase/(Decrease) in Creditors	(5,633)	10,985
Net Cash from the year's operating activities	(96,223)	99,872