Step 2(d): Theme Toggle + Dual Parallax

- Adds a light/dark toggle persisted in localStorage with prefers-color-scheme fallback.
- Parallax hero uses CSS variables so the background image swaps by theme:
 - o Light → /parallax-light.jpg
 - Dark → /parallax-dark.jpg
- Respects NEXT_PUBLIC_PARALLAX in .env (1 on, 0 off).
- Accessible: background-attachment relaxes if user prefers reduced motion.

Place your images at:

- frontend/public/parallax-dark.jpg
- frontend/public/parallax-light.jpg