

SEENARYO

REPORT OF THE TRUSTEES AND THE UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 13 JULY 2017 TO 31 DECEMBER 2018

SEENARYO

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REFERENCE AND ADMINISTRATIVE INFORMATION

FOR THE PERIOD 13 JULY 2017 TO 31 DECEMBER 2018

Charity Number	1173822
Principal Office address	29 Mile End Road London E1 4TP
Trustees	Jennifer Allsopp Lily Harriss Oliver Paterson Zoe Tyndall
Independent Examiner	M Koureas FCCA Hetherington and Co Ltd 289 Green Lanes London N13 4XS
Bankers	The Co-operative Bank PO Box 101 1 Balloon Street, Manchester, M60 4EP



SEENARYO

TRUSTEES' REPORT

FOR THE PERIOD 13 JULY 2017 TO 31 DECEMBER 2018

The trustees present their report and financial statements for the period ended 31 December 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution 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)"

OBJECTIVES AND ACTIVITIES

Purposes and aims:

The Charity's purposes as set out in the objects contained in the Charity's constitution are:

To relieve the charitable needs of refugees and their host communities, primarily in Lebanon and Jordan, by: the advancement of education and provision of arts for those in the community who are in need thereof, so as to advance them in life and enable them to participate more fully in society.

How the Charity achieves its objectives:

Seenaryo is a non-profit arts and education organisation that works with vulnerable communities in Lebanon and Jordan. Our vision is a world in which all people are able to express themselves in order to reach their full potential. Using a participatory, arts-based approach, our mission is to equip all people in Lebanon and Jordan with the tools to think critically, collaborate, and become resilient as individuals and in their communities.

We facilitate the creation of powerful, high-quality theatre and art by marginalized communities. We train young adults and women in facilitation, leadership, and artistic skills. We embed new models for learning by developing creative resources and training teachers to use them. We foster social cohesion within and between refugee communities and host groups; and we challenge audiences locally and internationally to reassess cultural assumptions about refugees.

Currently we work in Lebanon and Jordan, as well as delivering international exchange projects (e.g. a UK-Lebanon cross-border theatre project rehearsed over Skype).

Seenaryo has two strands of work: Arts and Education. Through our Arts strand, we deliver participatory theatre and community choir programmes with groups of children, young adults and women.

Through our Education strand, we train early years schoolteachers to use holistic and arts-based approaches in teaching the curriculum, using the Seenaryo Playkit, our curriculum-linked bank of songs, stories and games in 3 languages. We also deliver Creative English, teaching English as a foreign language using theatre and participatory tools.

Many of our programmes happen in conjunction with local grassroots partners as well as larger, international NGOs

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Ensuring the Charity's work achieves its aims:

The Charitable Incorporated Organisation (CIO) has reviewed its objectives and activities and in doing has considered the successes of each key activity and the benefits they have brought to the groups of people who are the intended beneficiaries of the CIO's activities.

The review has helped ensure the CIO that its activities remain focused on the achievement of its stated purposes. In reviewing its aims and objectives, and in planning its future activities, the CIO operates in accordance with the Charity Commission's general guidance on public benefit. In particular, as part of the review, the Trustees consider how future planned activities will contribute to the Charity's aims and objectives.

PUBLIC BENEFIT

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Charity Commission in its Charities and Public Benefit Guidance requires that two key principles be met to show that an organisation's aims are for the public benefit. First, there must be an identifiable benefit. Second, the benefit must be to the public or a section of the public.

How the Charity delivers public benefit:

Seenaryo's projects have measurable impact on our participants and associates, both at the individual level and for the community at large.

1) Personal and emotional strength

We foster self-esteem by giving refugees a platform. We believe that the higher the artistic merit of our final product, the greater the pride we instill in our beneficiaries: in a situation with scant resources, storytelling, music and theatre are amongst the most significant things that can be created. Participants in our Arts programmes attend workshops; create new pieces of art; and share and perform them publicly. They are supported to take ownership of their work. As well as confidence, we build strength and resilience in our participants. Overcoming nerves or taking part in a less-assured skill (acting, singing, writing, painting, dancing...) is paramount: we nurture people whilst also pushing them beyond their comfort zone, allowing them to develop strength and resilience by persevering to achieve their goals.

2) Social skills and life skills

Our Arts programmes target a wide variety of social and life skills: by participating and collaborating, beneficiaries develop communication skills and empathy. By learning theatre and music, they develop artistic and performance skills, as well as skills for leadership, problem-solving and critical thinking. Where our beneficiaries are adults, these skills increase their employability, often providing a direct pathway to employment.

3) Higher academic success

Our Education programmes are linked to increased academic success. Schoolchildren benefit from student-centred, participatory teaching methods, which encourage freedom of expression and activity and are inclusive of many different types of learner (e.g. aural, visual, kinaesthetic). These approaches to pedagogy are proven to increase engagement and improve behaviour; to be more inclusive of those with emotional behavioural disorders, learning difficulties or trauma; and ultimately to improve learning.

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4) *Increased professional capacity*

We increase the skills and employability of the teachers and young adults we train in both our Arts and Education strands. We train facilitators to use participatory tools, provide ongoing mentorship, and are often subsequently able to employ our trainees to lead our programmes. We train schoolteachers and give them access to Seenaryo's teaching resources including the Playkit, allowing them to use arts in teaching the curriculum and build their skills in delivering student-led learning – approaches which have become standard good practice in education systems globally, but which are very much lacking in the countries in which we work. Many of the teachers we train in "emergency" refugee schools are new to teaching: they teach out of necessity but lack experience, and our training equips them with urgently-needed skills.

5) *Greater local social cohesion and international solidarity*

Most of Seenaryo's programmes bring groups of participants together for the first time. Often, participants come from many different national and class backgrounds. We try to bring together refugees of many different nationalities (but particularly Syrian and Palestinian) together with the Lebanese and Jordanian communities hosting them as well as international participants, as we know that the close and intense level of trust and collaboration that creative work requires have tangible impacts in terms of participants' understanding and acceptance of those with differing nationalities, ethnicities and religious views, and appreciation of the lives and situations of those different from them. We present our work to local and international audiences, with the aim of challenging their assumptions about refugees and the Arab region and building understanding and solidarity.

Who benefited from the services of Seenaryo?

Seenaryo aims to benefit vulnerable communities in the Arab region, with a particular focus on refugees and the communities that host them in Lebanon and Jordan. Lebanon and Jordan are the two countries that host the highest proportion of refugees per capita in the world (collectively, between 2 and 3 million Syrian refugees depending on estimates – not including a further 2.5 million Palestinian refugees), many of whom live significantly under the poverty line.

We particularly work with groups of children, young adults and women. Around half of the refugees in Lebanon and Jordan are children, of whom over a third do not attend school, while those who do – alongside children from the host countries – contend with an under-funded and oversubscribed public education sector and an 'under-qualified and unskilled teaching force' (Lebanon's Ministry of Education). This is in a context where less than 2% of global humanitarian aid goes towards education.

We have a focus on training schoolteachers, who themselves work with children as our indirect beneficiaries; most of the teachers with whom we work are young adults and the vast majority are women.

Women make up a disproportionate number of Syrian refugees in Lebanon and Jordan. Not only have many women been through extreme trauma, but they also now find themselves sole breadwinners for their families – all while coming from a broadly patriarchal society where women did not have the same access, opportunities or education as men.

Given these pressures on children, women and young adults, Seenaryo believe there is an urgent need for projects that equip these groups with the tools not just to survive, but to thrive.

The Trustees confirm that in setting the Charity's objectives and in planning its activities they have had due regard to the Charity Commission's guidance on public benefit, and that they will continue to ensure that each year they consider how the Charity continues to meet the public benefit objectives outlined in section 4 of the Charities Act 2011. The Trustees are satisfied that the Charity meets with the requirements and conforms with the Act's definition of a Charity, meeting all of the key elements of the two key principles.

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TRUSTEES' REPORT
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ACHIEVEMENT AND PERFORMANCE

In 2018, Seenaryo:

- Reached **1,028** direct beneficiaries
- Reached **11,190** indirect beneficiaries
- Trained and mentored **270** trainees
- Created **103** paid opportunities for refugees
- Had a combined social media following of **3,017**
- Had its social media videos watched **38,065** times
- Created **15** original theatre productions which were altogether performed **27** times
- Organized **8** public choir performances including a bus tour

Arts

Children (of 234 children and 41 parents evaluated)

Greater personal & emotional strength

- 96% said they feel more confident and capable after the project
- 95% feel more able to face their worries and fears after the project

Increased social skills and life skills

- 98% said they learnt how to cooperate in a team through the project
- 96% feel better at expressing their feelings and ideas after the project
- 94% feel better at understanding the feelings of others after the project

Higher academic success

- 91% feel they now have their own ideas and can think more for themselves
- 85% feel they are now doing better in school

"Seenaryo changed our attitude towards ourselves, and our vision of school. I used to hate school but Seenaryo has given me ambition so now I love school and am committed." – Shahed, Youth Theatre participant

"She used to come home smiling and would wait impatiently for the workshops every week." – Children's Theatre parent

"Haytham was really hyperactive – he couldn't concentrate and would constantly annoy his friends. But when he started working with Seenaryo he fell in love with it. It made him feel happy and safe doing these activities. And then at school, he started being much calmer with his friends, and generally more focused with everything." – Safaa Hafez, Aswat Seenaryo Co-facilitator

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ACHIEVEMENT AND PERFORMANCE- Continued

Young Adults

- All 6 of the 6 participants in our Young Artists programme now feel more confident in presenting their ideas. 4 feel they could now create an artistic project independently.
- All 9 of the 9 participants in our Young Facilitators programme feel more confident now in applying for a job in theatre or education. 8 feel more confident in working with children.
- All 13 of the 13 participants in our Integration Project with young people now feel they have their own ideas and can think more for themselves. 8/10 was the average score given for new performance techniques learnt.

"I learnt how to express myself confidently in a male dominated environment. I learnt how to listen to others, and to work hard to achieve what I want. The trainers were very supportive, they enhanced my self-esteem and taught me how to be a leader." – Young Facilitator

Women

- 100% of the 16 participants said that they now feel: more able to express themselves physically; more accepting of other people's differing opinions; and that this project helped them to understand the situation of people they had never met before.

"It was interesting to meet people over Skype and to know that no one is better than the other. No matter where we are, we are all human." – Women's Theatre participant

Education

Creative English

- Of 22 participants tested, a 28% average improvement in pre/post test scores was recorded for reading & writing

"It's easy to remember new words when we play games or put them in sketches." – Creative English participant

Playkit

- Directly post training 96% of the 55 teachers evaluated said they had learnt new methods to teach the curriculum. 98% had learnt new techniques to manage behaviour. 9/10 was the average score for the usefulness of training compared to others.
- 3 months post training, 94% of the 73 teachers evaluated say their children's learning has improved since using the Playkit. 98% say their children are more engaged with learning.

"There's a big difference using Seenaryo's interactive stories. They understand the ideas much faster now, and they also share their ideas better afterwards." – IRC (International Rescue Committee) teacher

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TRUSTEES' REPORT**

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FINANCIAL REVIEW

The results for the year are set out on page 14 and show that during the period under review, the Charity generated total revenues of £370,556 of which £161,452 related to general funds and £209,104 were received as restricted towards specific activities. Included within total revenue were in kind donations valued by the trustees at £11,383.

Expenditure for the period totalled £193,800 of which £60,272 related to general fund expenditure and £133,528 related to restricted funds.

Funds spent on charitable activities totalled £176385 and was equivalent to approximately 91% of total expenditure.

During the period the trustees transferred £27,000 each from its general reserves towards a designated operating reserve fund and a designated opportunity reserve fund. The purpose of each designated fund is as described below.

As at 31st December 2018, the charity held £47,180 in general funds, £54,000 in designated funds and £75,576 in restricted funds.

RESERVE POLICY

The purpose of Seenaryo's Reserves Policy is to ensure the stability of the mission, programmes, employment, and ongoing operations of the organization and to provide a source of internal funds for organizational priorities such as major program opportunities and capacity building.

Operating Reserve

The Operating Reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. Operating Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of Seenaryo for Operating Reserves to be used and replenished within a reasonably short period of time.

Opportunity Reserve

The Opportunity Reserve is intended to provide funds to meet special targets of opportunity or need that further the mission of the organization. The Opportunity Reserve is also intended as a source of internal funds for organizational capacity building such as staff development, research and development, or investment in infrastructure that will build long-term capacity.

Amount of Reserves

Both the Operating and Opportunity Reserves are defined as designated funds set aside by action of the Board of Trustees. The minimum amount to be designated for either fund is established in an amount sufficient to maintain ongoing operations and programs measured for a set period of time. Both reserves serve a dynamic role and will be reviewed and adjusted in response to internal and external changes.

The target minimum for each of the Operating and Opportunity Reserves is equal to six months of average operating costs. The calculation of average monthly operating costs includes all recurring, predictable expenses such as salaries and benefits, travel, program, and ongoing professional services. Depreciation, in-kind, and other non-cash expenses are not included in the calculation.

The amount of the Operating and Opportunity Reserves minimum targets will be calculated each year after approval of the annual budget, reported to the Finance Committee, and included in the regular financial reports.

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Principal funding sources

The principal funding sources of the charity during the period derived from:

- Trusts & Foundations: a combination of grants from UK, European and international philanthropic organisations including The Linbury Trust, The Fore, The Arthur and Holly Magill Foundation, Ettijahat – Independent Culture and St James' Place Foundation
- Earned income through NGO partners who pay for Seenaryo's services: including Caritas, International Rescue Committee and Basmeh & Zeitooneh
- Individual private giving: mostly given through the Seenaryo Supper – Seenaryo's annual, non-ticketed fundraising dinner, which is run by volunteers and hosted by supporters
- Corporate sponsorship: including Norton Rose Fulbright

INVESTMENT POLICY

Given the nature of the Charity's work, funds need to be readily accessible and therefore, most of the Charity's funds are kept in highly liquid instruments, principally bank accounts. The Charity recognises that it needs to consider a larger range of alternative liquid investment options and therefore plans a review of its investment policy in the next financial year.

RISK POLICY

The Board of Trustees regularly reviews the risks to which the Charity is exposed and has established monitoring procedures to understand and mitigate those risks.

The principal risks identified are as follows. Full risk mapping, policies and mitigation procedures can be found in Seenaryo's Risk Policy:

- Health and Safety issue: a participant, trainee, or staff member is severely injured during a programme
- Child Protection Issue: abuse of some form of child participants, namely physical or sexual
- Loss of regular funder / donor
- Funder / donor involved in public scandal
- Partner pulls out of a programme
- Staff leave before a replacement can be found
- Staff member commits fraud
- Act of terrorism in place of work
- Accidentally supporting terrorist groups via our work with partner organisations
- Large scale political changes in Lebanon, Jordan or Syria

FUNDING PRACTICES

Seenaryo has a Due Diligence Procedure for the Acceptance of Gifts, which is consulted before accepting major gifts. We do not engage in street-level fundraising or public appeals beyond our social media following.

a) *Regulation standards and monitoring*

Seenaryo complies with the standards and the requirements of the Fundraising Regulator. We regularly monitor through a range of methods that we are complying with relevant legislation and regulations to ensure that we adhere and continue to maintain high standards.

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TRUSTEES' REPORT
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FUNDING PRACTICES- Continued

b) Complaints

Seenaryo has a Complaints Policy that is regularly updated and defines the main procedures for handling complaints.

All complaints information is handled sensitively, telling only those who need to know and following any relevant data protection requirements. No complaints were received during the period under review.

MANAGING COMMUNICATION

Seenaryo contacts all donors within a calendar quarter after receiving the donation, and includes a copy of its most recent annual Impact Report and most recent annual video in this email.

Seenaryo has a quarterly emailed Newsletter. The Seenaryo team subscribes all donors to the newsletter in line with the GDPR guidelines around processing data based on the legitimate interest of subscribers. Anybody else can sign up to the newsletter through Seenaryo's website, and we regularly invite our contacts to join Seenaryo's mailing list. All mailing lists subscribers are entitled to unsubscribe at any point by contacting Seenaryo or by following the instructions in all emails.

Seenaryo also has active social media platforms (Instagram, Facebook and Twitter @seenaryo), and invites all donors and others in our network to follow these accounts.

Finally, Seenaryo's annual Seenaryo Suppers are always an important opportunity to get donors up to date with recent work, through speeches, videos, performances, and printed Impact Reports.

PROTECTING THE PUBLIC

Seenaryo has a full and detailed Safeguarding and Child Protection document, which sets out a policy that requires all adults involved in Seenaryo's work with vulnerable adults and particularly children to accept the duty to safeguard the welfare of beneficiaries, and particularly to prevent physical, sexual, neglect and emotional abuses of all children with whom they come into contact.

Seenaryo recognises the need to demonstrate to the wider community the importance it gives to child protection issues. Seenaryo is committed to procedures and philosophies which have been developed to protect children themselves, but which also protect adult members from misunderstandings and false accusations of abuse, and which promote the reputation of Seenaryo.

The Safeguarding policy document is made available to all staff, all partners and all other interested parties (e.g. parents).

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PLANS FOR THE FUTURE

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements. For the ensuing year, plans have been put in place and are being further developed in order to:

- Scale Seenaryo's Arts strand by replicating existing projects (Youth & Children's Theatre, Women's Theatre, Theatre with Young Adults, Aswat Seenaryo choirs), reaching into new communities across Jordan and Lebanon to equip more beneficiaries with artistic tools. A particular focus will be on projects integrating participants from different nationalities, aiming at increased social cohesion.
- Develop Seenaryo's bank of Education resources by continually adding new content (games, songs and stories), including Creative English resources, to the Playkit, and by launching the Seenaryo Playkit app, which allows teachers to access these resources on their mobile phones.
- Scale Seenaryo's Education strand by rolling out the Playkit trainings across schools in Lebanon and Jordan (and, from 2020, beyond those two countries) in order to scale the impact of our Education programmes and reach hundreds more teachers and tens of thousands more children.
- Invest in human resources: we aim to grow the Seenaryo team in line with our expanding programmes, with a particular emphasis on growing the team in Jordan as programmes there develop, and on developing our pool of freelance trainers and facilitators.
- Build a stronger UK presence: From early 2019, we aim to open a Seenaryo office in London, which will be the organisation's administrative centre, responsible for the majority of fundraising, finances, communications and coordination.
- Build communications: Seenaryo's press coverage, social media reach and general profile and visibility are a key focus for the coming period.
- Build board: Seenaryo aims to expand the size of its current board this year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Seenaryo is a charitable incorporated organisation incorporated and registered as a charity on 13th July 2017 (registered charity number 1173822). Seenaryo was established under a constitution stating the objects and powers of the charitable incorporated organisation and is governed under its constitution.

Prior to incorporation and before being officially registered as a charity, Seenaryo was undertaking charitable activities as a Restricted Fund under the auspices of Prism the Gift Fund a UK Registered Charity (number 1099682).

The trustees who served during the year and up to the date of signature of the financial statements were:

Jennifer Allsopp
Lily Harriss
Oliver Paterson
Zoe Tyndall

Recruitment, appointment and training of trustees

How trustees are appointed

Trustees are appointed based on their ability to apply skills, knowledge and experience which are useful for the ongoing success of the Charity. Potential trustees are identified after the following recruitment process involving the Trustees and management team:

- a) Filling out board recruitment matrix to identify the required and desired skills and competencies
- b) Sending board recruitment document to potential candidates both within the organisation's networks and external to them (e.g. through web searches for potential candidates)

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- c) Approaching and interviewing potential candidates
- d) A resolution is passed at a properly convened meeting of the charity Trustees. Every Trustee is appointed for a term of four years, and any trustee can be reappointed by a board decision after his or her term ends
- e) All new Trustees are properly inducted, with a copy made available to them of the current version of the CIO's constitution, the CIO's latest Trustees' Annual Report and statement of accounts and the minutes of Trustee meetings from the previous twelve months

Statement: None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Terms for trustees

All trustees except the first trustees must be appointed for a term of four years.

The first charity trustees were as follows, and were appointed for the following terms:

- a. Zoe Tyndall for four years;
- b. Jennifer Allsopp for three years; and
- c. Oliver Paterson for two years.

Trustee Lily Harriss was appointed in 2018 for four years.

Organisational structure

The Board of Trustees is responsible for the CIO as set out in the Constitution, with day-to-day administration and management performed by the 7 (as of April 2019) office staff with active Board of Trustees participation.

The Board of Trustees meets quarterly to make decisions with regard to the financial, strategic and programmatic operations of the CIO. The launch of entirely new activities (i.e. new programmatic directions which have not been trialled before) must be approved by the Board of Trustees. For the scaling or expansion of existing activities, the Board of Trustees is responsible for setting the strategic direction, while the office staff implement the specific projects.

RELATIONSHIPS WITH OTHER ORGANISATIONS

Seenaryo's model of work is deeply grounded in partnerships with other organisations – in particular, local NGOs active on the ground in our countries of work. This is because Seenaryo believes that bringing our arts and education expertise to existing organisations that manage buildings on the ground is a way to build capacity among these organisations – upgrading their provision of education and other activities, and introducing artistic tools where they may not previously exist. This magnifies the indirect impact of Seenaryo's work.

We also partner with many organisations to deliver the Seenaryo Playkit to their kindergarten teachers, with partner organisations either paying for our services as earned revenue, or Seenaryo fundraising from third party donors to provide these services to those organisations that are not able to pay for our trainings.

To date, our most consistent partner on the ground is with Women Now for Development, a Syrian-led women's empowerment NGO registered in France and in Lebanon. Seenaryo delivers Youth & Children's Theatre, Aswat Seenaryo, Women's Theatre, Creative English, Applied Theatre, Creative Toolkit, Young Facilitators and Cultural Trips in partnership with Women Now.

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TRUSTEES' REPORT
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RELATIONSHIPS WITH OTHER ORGANISATIONS -Continued

Other Seenaryo partners include: Yaabad Scout Troupe, Goethe Institut-Libanon, Caritas Lebanon, Caritas Austria, Sawa for Development and Aid, Gherseh, Beirut Art Center, Ana Aqra Association, Kayany, Hamzet Wasel, International Rescue Committee, Ettijahat, Newham Music, Ishbilila Theatre & Arts Hub, Basmeh & Zeitooneh, War Child, UNHCR, Intersos, Danish Refugee Council and World Vision.

VOLUNTEERS

Seenaryo depends on the help of over 40 volunteers to fundraise for and deliver our charitable activities. We would like to thank all those that have helped Seenaryo throughout the period, including the many volunteer helpers at the Seenaryo Supper fundraiser.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year that give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity's Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:

.....

Jennifer Allsopp – Trustee and Chair

Dated: 7 May 2019

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE
SEENARYO**

I report to the charity trustees on my examination of the accounts of the Seenaryo for the period 13th July 2017 to 31st December 2018, which are set out on pages 14 to 23.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeds £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 the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with my examination which gives me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



M Koureas FCCA
Hetherington & Co
Chartered Certified Accountants
Second Floor,
289 Green Lanes,
Palmer's Green,
London N13 4XS

Dated: 7 May 2019

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 13 JULY 2017 TO 31 DECEMBER 2018

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
INCOME FROM:					
Donations and grants	2	161,452	-	209,104	370,556
Total		<u>161,452</u>	<u>-</u>	<u>209,104</u>	<u>370,556</u>
EXPENDITURE					
Fundraising expenditure	4	17,415	-	-	17,415
Charitable expenditure	5	42,857	-	133,528	176,385
Total		<u>60,272</u>	<u>-</u>	<u>133,528</u>	<u>193,800</u>
Net income/ (expenditure) for the period before transfers		101,180	-	75,576	176,756
Transfer between funds		<u>(54,000)</u>	<u>54,000</u>	<u>-</u>	<u>-</u>
Net income/ (expenditure) for the period		47,180	54,000	75,576	176,756
Net Movement in funds for the period and carried forward		<u>47,180</u>	<u>54,000</u>	<u>75,576</u>	<u>176,756</u>

The notes form part of these financial statements

SEENARYO
BALANCE SHEET
AS AT 31 DECEMBER 2018

	Note	£	£
FIXED ASSETS			
Tangible fixed assets	6		1,250
CURRENT ASSETS			
Cash at bank and in hand		<u>179,506</u>	
		179,506	
CREDITORS: Amounts falling due within one year	7	<u>(4,000)</u>	
NET CURRENT ASSETS/(LIABILITIES)			175,506
NET ASSETS		£	<u><u>176,756</u></u>
 REPRESENTED BY:			
General Funds	9		47,180
Designated Funds	9/10		54,000
Restricted Funds	9/11		75,576
		£	<u><u>176,756</u></u>

Approved on behalf of the Board of Trustees on 7 May 2019 by :

..........Jennifer Allsopp (Trustee and Chair)

The notes form part of these financial statements

SEENARYO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 13 JULY 2017 TO 31 DECEMBER 2018

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements were as follows:

1.1 *Basis of Accounting*

The accounts have been prepared in accordance with Accounting and Reporting by Charities:

Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102), the Charities (Accounts and Reports) Regulations 2008.

The Charity meets the definition of a public benefit entity. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

1.2 *Income*

Voluntary income including donations, gifts, legacies or grants from various individuals, corporations and charitable foundations are recognised where there is entitlement, any conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Such income is only deferred when:

- a) The donor specifies that the grant or donation must only be used in future accounting periods.
- b) The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income generated from fund raising events is recognised when earned.

Income tax recoverable in relation to donations received under gift aid or deeds of covenant is recognised at the time of the donation.

All incoming resources are reported gross before expenses.

For Legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made, or when a distribution is received from the estate. Receipt of a legacy in whole or in part is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate and the criteria for income recognition have not been met, then the legacy is treated as a contingent

1.3 *Donated services and facilities*

Donated services and donated 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 by the Board of Trustees using best estimates.

1.4 *Interest receivable*

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.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 13 JULY 2017 TO 31 DECEMBER 2018

1 ACCOUNTING POLICIES

1.5 *Expenditure and irrecoverable VAT*

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

Expenditure on charitable activities includes all direct costs incurred to further the purpose of the charity together with associated support costs.

Other expenditure represents those items not falling into any other heading.

1.6 *Taxation and Miscellaneous*

As the Foundation is a registered charity it is not liable to income tax on its charitable activities (and it does not undertake any non-charitable trading). The charity is unable to recover VAT, and all expenditure is thus stated inclusive of VAT where applicable.

Other policies are explained within the notes on specific aspects of the accounts.

1.7 *Allocation of support costs*

Support costs relate to those costs incurred directly in support of expenditure on the Charity's objects, which cannot be directly attributed to particular activities.

Governance costs include those costs incurred in the governance of the Charity and are primarily associated with constitutional and statutory requirements. Both support and governance costs have been allocated between the Foundation's charitable activities and the basis on which the support costs have been allocated are set out in note 5.

1.8 *Tangible fixed assets*

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Purchases of functional fixed assets costing less than £500 are written off to the Statement of Financial Activities.

Fixtures, fittings and equipment	- 33.33% straight line
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1.9 *Impairment of fixed assets*

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 *Cash and cash equivalents*

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 13 JULY 2017 TO 31 DECEMBER 2018

1 ACCOUNTING POLICIES

1.11 *Financial instruments*

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.12 *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.13 *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.17 *Foreign Currencies*

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange for the period. Exchange differences are taken into account in arriving at the operating result.

1.16 *Fund accounting*

The funds of the Charity are shown in note 9. The funds comprise:

Unrestricted Funds - Resources available for use at the discretion of the trustees for any purpose within the objects of the charity.

Designated Funds - Unrestricted funds which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted Income Funds - Funds provided by external donors subject to particular conditions imposed by the donor on the purpose to which the fund can be spent. The restrictions are as indicated by the title of each fund and (where appropriate) the name of the funder.

1.17 *Critical accounting estimates and judgements*

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 13 JULY 2017 TO 31 DECEMBER 2018

2	DONATIONS	General Fund £	Restricted Funds £	Total £
	Donations and grants	154,821	204,352	359,173
	Donations in kind	6,631	4,752	11,383
		<u>161,452</u>	<u>209,104</u>	<u>370,556</u>

Donations in kind relates to the value of goods and services provided freely to the Charity in respect of fund raising activities (£4,968) as well as towards project venue and training costs (£4,752). The Charity also received an in kind donation of £1,663 for IT support.

3 ALLOCATION OF SUPPORT COSTS AND GOVERNANCE COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are allocated between the Charity's charitable activities and the basis on which the support costs are set out below.

	Basis of apportionment	Support Costs £	Governance £	Total £
Human Resources and related costs	Time	23,111	-	23,111
Travelling costs	Usage	1,003	-	1,003
Office overheads	Usage	17,665	-	17,665
Independent examiners' fee	Governance	-	4,000	4,000
Legal and professional fees	Governance	-	2,009	2,009
		<u>41,779</u>	<u>6,009</u>	<u>47,788</u>

Human resource cost totalling £50,012 relating to specific projects have been charged directly to those activities. The balance of human resource costs (£23,111) has been allocated between fundraising expenditure (£8,162) and charitable expenditure (£14,949).

3.1 ANALYSIS OF HUMAN RESOURCE COSTS

	Total £
Freelance and contracted services	73,123
	<u>73,123</u>

During the year, the Charity engaged a mixture of employed freelance and contracted services in respect of human resources. No individual earned more than £60,000 during the period.

4 ANALYSIS OF FUNDRAISING EXPENSES

	Total £
Activity attributed directly	9,253
Support costs (note 3)	8,162
	<u>17,415</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 13 JULY 2017 TO 31 DECEMBER 2018

5 ANALYSIS OF CHARITABLE EXPENSES

	Participation £	Training £	Total £
Youth & Children's Theatre: Women Now (Lebanon)	17,664	-	17,664
Youth & Children's Theatre: Caritas (Lebanon)	2,533	-	2,533
Aswat Seenaryo (Lebanon)	11,908	-	11,908
Showbuilds (Lebanon)	12,603	-	12,603
Women's Theatre (Lebanon)	9,537	-	9,537
Youth & Children's Theatre: Hamzet Wasel (Jordan)	3,718	-	3,718
Creative English: East Amman (Jordan)	1,986	-	1,986
The Metamorphosis (Lebanon)	9,686	-	9,686
Young Artists (Lebanon)	-	12,945	12,945
Young Facilitators (Lebanon)	-	19,165	19,165
Kindergarten Playkit (Lebanon & Jordan)	-	35,015	35,015
	<u>69,635</u>	<u>67,125</u>	<u>136,760</u>
Support costs (note 3)	<u>19,812</u>	<u>19,813</u>	<u>39,625</u>
	<u><u>89,447</u></u>	<u><u>86,938</u></u>	<u><u>176,385</u></u>

Expenditure on charitable activities was £176,385 of which £133,528 was expended from restricted funds and the remaining from unrestricted funds.

6 TANGIBLE FIXED ASSETS

	Total £
Cost:	
Additions in the period	2,000
Disposals in the period	-
As at 31st December 2018	<u>2,000</u>
Depreciation:	
Charge for the period	750
Disposals for the period	-
As at 31st December 2018	<u>750</u>
Net book value	
As at 31st December 2018	<u><u>1,250</u></u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 13 JULY 2017 TO 31 DECEMBER 2018

7	CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR	Total £
	Sundry creditors and accruals	4,000
		<u>4,000</u>

8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed assets	1,250	-	-	1,250
Current assets	49,930	54,000	75,576	179,506
Creditors	<u>(4,000)</u>	<u>-</u>	<u>-</u>	<u>(4,000)</u>
	<u>47,180</u>	<u>54,000</u>	<u>75,576</u>	<u>176,756</u>

9 FUNDS

	Incoming Resources £	Outgoing Resources £	Inter-fund Transfers £	As at 31.12.18 £
GENERAL FUNDS				
Movement in the period	161,452	(60,272)	(54,000)	47,180
DESIGNATED FUNDS				
			54,000	54,000
Totals for Unrestricted Funds	<u>161,452</u>	<u>(60,272)</u>	<u>-</u>	<u>101,180</u>
RESTRICTED FUNDS				
<i>Participation</i>				
Youth & Children's Theatre:				
- Women Now (Lebanon)	25,000	(17,664)	-	7,336
- Caritas (Lebanon)	2,142	(2,142)	-	-
- Hamzet Wasel (Jordan)	5,000	(3,718)	-	1,282
Aswat Seenaryo (Lebanon)	17,078	(11,669)	-	5,409
Showbuilds (Lebanon)	18,310	(12,603)	-	5,707
Women's Theatre (Lebanon)	7,176	(7,176)	-	-
Creative English: East Amman (Jordan)	7,988	(1,986)	-	6,002
The Metamorphosis (Lebanon)	9,829	(9,686)	-	143
<i>Training</i>				
Young Artists (Lebanon)	15,816	(12,945)	-	2,871
Young Facilitators (Lebanon)	18,924	(18,924)	-	-
Kindergarten Playkit (Lebanon & Jordan)	81,841	(35,015)	-	46,826
Total for Restricted Funds	<u>209,104</u>	<u>(133,528)</u>	<u>-</u>	<u>75,576</u>
Total Funds	<u>370,556</u>	<u>(193,800)</u>	<u>-</u>	<u>176,756</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 13 JULY 2017 TO 31 DECEMBER 2018

10 DESIGNATED FUNDS

Operating Reserve

The Operating Reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. Operating Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of Seenaryo for Operating Reserves to be used and replenished within reasonable short period of time. During the period the Trustees transferred £27,000 from general reserves towards this fund.

Opportunity Reserve

The Opportunity Reserve is intended to provide funds to meet special targets of opportunity or need that further the mission of the organization. The Opportunity Reserve is also intended as a source of internal funds for organizational capacity building such as staff development, research and development, or investment in infrastructure that will build long-term capacity. During the period the Trustees transferred £27,000 from general reserves towards this fund.

11 RESTRICTED FUNDS

Participation

Youth & Children's Theatre (Women Now, Caritas and Hamzet Wasel)

The restricted fund relates to monies received towards the ongoing weekly workshops with children and teenagers, where participants develop their theatre skills and produce an original show after each cycle. During the period the Charity expended a total of £23,524 for this purpose to leave an unexpended balance of £8,618 at the period end date.

Aswat Seenaryo (Lebanon)

This restricted fund was for a collection of choirs in Lebanon that sing music from around the world in two-part harmonies, and collaborate with choirs in the UK to form cultural exchange. During the period £11,669 was spent towards this purpose to leave an unexpended balance of £5,409 at the period end date.

Showbuilds (Lebanon)

This fund relates to monies received towards the weeklong intensive holiday projects, where participants create a piece of theatre which includes original songs, dances and set design. During the period the Charity spent £12,603 for this purpose leaving an unexpended balance of £5,707 at the period end date.

Women's Theatre (Lebanon)

The restricted fund relates to the ongoing weekly theatre workshops with Syrian and Lebanese women. For 2018-2019 Women's Theatre is taking the form of Staging Sisterhood, a cross-border theatre exchange bringing together women living in Lebanon and women refugees and asylum seekers living in London. The monies were fully expended by the period end date.

Creative English: East Amman (Jordan)

This restricted fund relates to monies received towards improving English language learning through games, songs, role-play and improvisation. During the period £1,986 was spent towards this purpose, leaving an unexpended balance of £6,002 at the period end date.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 13 JULY 2017 TO 31 DECEMBER 2018

11 RESTRICTED FUNDS Continued

The Metamorphosis (Lebanon)

This restricted fund relates to monies received towards a devised theatre piece commissioned for Lebanon's European Theatre Festival integrating Syrian, Palestinian and Lebanese young people. During the period £9,686 was spent towards this purpose. At the period end date the unexpended balance was £143.

Training

Young Artists (Lebanon)

The restricted fund relates to monies received towards mentoring eleven young artists living in Lebanon to produce twelve new projects in film, photography, sound and painting. During the period the Charity spent £12,945 for this purpose to leave an unexpended balance of £2,871 at the period end date.

Young Facilitators (Lebanon)

This restricted fund relates to monies received towards training young adults in theatre-making and facilitation with children. During the period the monies were fully utilised for this purpose.

Kindergarten Playkit (Lebanon & Jordan)

This restricted fund relates to monies received towards a book and CD by Seenaryo to transform the way early years teachers deliver the curriculum (through games, songs and immersive stories). It is delivered via an intensive 4-day teacher training. Seenaryo is currently transforming the Playkit book into a mobile phone app. During the period the Charity spent £35,015 for this purpose to leave an unexpended balance of £46,826 at the period end date.

12 TRANSACTIONS WITH TRUSTEES

The Trustees did not receive any remuneration or benefits in kind.

During the year Zoe Tyndall (trustee) was reimbursed £601 for expenses paid on behalf of the Charity for fundraising costs.

13 CHARITY LEGAL STATUS

Seenaryo is a Charitable Incorporated Organisation registered with the Charity Commission for England and Wales (registered charity number 1173822) .