

SEENARYO
REPORT OF THE TRUSTEES
AND THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

SEENARYO

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FOR THE YEAR ENDED 31ST DECEMBER 2021

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REFERENCE AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31ST DECEMBER 2021

Charity Number	1173822
Principal Office address	4A Dumbarton Road London SW2 5LU
Trustees:	Antonio Gould Lily Harriss Lina Khatib Alex Khosla Shifa Obeid Salim Salama
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 YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and financial statements for the year ended 31 December 2021.

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 marginalised 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 leading specialist in theatre and play-based learning with marginalised communities in Lebanon and Jordan. We use theatre and play to transform education and support people to learn, lead, heal and thrive in their classrooms and communities. Having reached over 86,000 children, youth, women and teachers since 2015, Seenaryo was one of Expo 2020 Dubai's 120 Global Innovators, has lectured for New York University on their Teacher Fellowship, and has been featured in Al Jazeera and Prospect Magazine.

In 2021, Seenaryo created 59 original theatre productions. We also trained 800 teachers to transform learning through play using the Seenaryo Playkit mobile phone app, reaching 13,705 schoolchildren.

Through theatre and play, our mission is to support marginalised people to be powerful agents of their own lives and positive contributors to their societies.

In order to achieve this, we aim to:

1. **Facilitate skills development** by supporting individuals to build social skills, life skills, critical thinking and wellbeing
2. **Foster social cohesion** by bringing conflict-affected communities in dialogue with each other
3. **Create wider and alternative employment pathways and professional capacity** within classrooms and communities
4. **Transform teaching and learning** to become child-centred, engaging and inclusive
5. **Advocate globally** for play-based learning and participatory theatre in the Arab region

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Our values are:

- **Meaningful participation** at all levels including the way we which we run workshops, work with partners and train teachers – allowing all voices to be heard
- **Evidence-based approaches** that use science and research to inform our programme content, delivery, monitoring and evaluation strategy
- **Deep rootedness in local contexts & partnerships** working with and for communities for the long term
- **Agility & innovation** in our use of technology, our approach to teaching and learning, and our responses to the changing needs of participants
- **Accessibility & inclusivity** in terms of creating spaces and resources that actively engage and amplify traditionally excluded groups
- **Effective women's participation** at all levels, including organisational structure as well as programme design and delivery
- **The intrinsic value of artistic excellence** beyond its use as a tool for social impact

Seenaryo has two strands of work: Theatre and Play-based learning. Through our Theatre strand, we work with children, youth and women, facilitating the creation of original and high-quality theatre, in which participants create their own narratives. While making theatre, we are continuously training up facilitators, trainees and youth leaders to lead the work themselves. Through our Play-based learning strand, we've developed a bank of resources and training for early years teachers, supporting them to deliver their curriculum through child centered and play-based methods. This includes the Seenaryo Playkit phone app, as well as distance learning initiatives supporting parents and teachers during Covid-19.

Ensuring the Charity's work achieves its aims:

The Charitable Incorporated Organisation (CIO) has reviewed its objectives and activities and in doing so, 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.

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1. Facilitate skills development by supporting individuals to build social skills, life skills, critical thinking and wellbeing

We foster skills development by giving the communities we work with a space to create and express themselves. 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, theatre and play are amongst the most significant things that can be created.

Our programmes target a wide variety of life skills: language, emotional, social, cognitive and physical. By participating and collaborating, beneficiaries develop communication skills and empathy. By learning through theatre, and play 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.

2. Foster social cohesion by bringing conflict-affected communities in dialogue with each other

Most of Seenaryo's programmes bring groups of participants from diverse national, religious and class backgrounds together for the first time. We particularly focus on bringing together refugees and migrants with the Lebanese and Jordanian communities hosting them. 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.

3. Create wider and alternative employment pathways and professional capacity within classrooms and communities

We increase the skills and employability of the adults and teachers we train in both our Theatre and Play-based learning strands. We train facilitators to use participatory tools, provide ongoing mentorship, and are often subsequently able to employ our trainees to lead our programmes, or connect them to employment pathways with other organisations. 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 early years teachers we train are new to teaching: they teach out of necessity but lack experience, and our training equips them with urgently-needed skills.

4. Transform teaching and learning to become child-centred, engaging and inclusive

We know that empowering schoolteachers to improve the quality of their teaching and learning is key to transforming children's life chances at scale. We support teachers to understand and implement positive classroom management methods, as well as deliver participatory, play-based teaching activities and inclusive teaching techniques, all with the goal of making the classroom child-centred and thereby increasing children's engagement and participation in their learning. By engaging headteachers in the training process, we aim to transform the whole school environment and not just work with individual teachers. We focus on early years education in particular because teacher training is most overlooked at this level, with teaching often seen as unskilled childcare; and because children under 5 are at their most vulnerable, while having the capacity to become "resilient for life" (Harvard Center on the Developing Child).

5. Advocate globally for play-based learning and participatory theatre in the Arab region

Through communicating the value, evidence and impact of our work with local grassroots partners and wider partners and stakeholders, Seenaryo aims to shift the landscape and investment in arts and education practice in the region to become participatory, play-based and child-centered.

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Who benefited from the services of Seenaryo?

Seenaryo aims to benefit marginalised communities in the Arab region, with a particular focus on refugees and the communities that host them in Lebanon and Jordan. Lebanon and Jordan host the highest proportion of refugees per capita in the world (collectively, around 1.8 million Syrian refugees depending on estimates – not including a further 2.5 million Palestinian refugees), most of whom live significantly under the poverty line (for example, the United Nations now estimates that over 90% of Syrian refugees in Lebanon are now living in extreme poverty).

We 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 (problems severely exacerbated by in the wake of the Covid-19 pandemic and the economic crisis in Lebanon) 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 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.

Youth in Lebanon and Jordan face a particularly uncertain future, with unprecedented unemployment levels of over 30% in both Lebanon and Jordan, brain drain and a lack of access to quality employment or training opportunities. 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 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.

FOREWORD FROM THE DIRECTORS

In 2015 our founders headed to Lebanon's Shatila refugee camp to make theatre with a group of children. The participants developed stories about dinosaurs, drought and an astronomer's daughter – and Seenaryo came to life. Since that summer we have reached over 86,000 people in Lebanon and Jordan from 3 to 70 years old.

The end of 2020 saw our countries of operation bruised by Covid, traumatised by the Beirut explosion and struggling through an economic and political crisis. We began 2021 eager to bring communities together and support them in finding a voice as powerful agents of change amid injustice.

"I am here, I want to make my voice heard and talk on behalf of every woman who has lived through challenges in her life and yet is still standing" – Seenaryo Studio participant.

Through theatre and play we Zoomed to the Moon, built a House of Hope and added Colour to our Queendom. Through our projects this year, nearly 20,000 children, youth, women and teachers have overcome adversity and shown that they have a profound capacity for imagination as well as the power to share their story.

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ACHIEVEMENT AND PERFORMANCE

In 2021, Seenaryo:

- Reached **19,554** beneficiaries, directly or indirectly
- Had **865** children, youth and women participating in theatre, who created **59** original productions
- Trained **184** youth and women in theatre facilitation and leadership
- Trained **800** teachers in play-based teaching methods who in turn reached **13,705** children
- Had a combined social media following of **10,741**

Theatre highlights

- We ran our first two-week theatre residency at **Hammana Artist House** and began development of a documentary about the process, which is due to be released in 2022.
- We produced ***House of Hope***, our first short film, which reached an audience of 4.7k on YouTube.
- We developed a new online modality to deliver theatre projects, which resulted in creating 17 hybrid theatre-films, some of which were showcased as part of our ***Zoom to the Moon*** online festival, reaching an audience of 2.25k on YouTube.
- We had our first collaboration with the **Lebanese Ministry of Education** to roll-out Seenaryo theatre cycles across 7 public schools in the country.
- Seenaryo trainees in Jordan participated in a mentoring programme with Paul Smethurst, the Resident Artist at **Matthew Bourne's New Adventures**.
- The **Jordanian Ministry of Culture** granted us permits to enter **Za'atari Camp** for a theatre project in partnership with Questscope.
- The cast of our 2020 production, ***I see my ghost coming from afar***, engaged in dialogue with youth in Germany, talking about making theatre, gender and sexuality – as part of the **Theaterwelten Festival**.
- We produced ***The Queendom of Colours***, a tale of friendship, exile and forgiveness; this children's picture book is an adaptation of the very first Seenaryo show written by children in Jordan.
- We conducted a theatre research project with the **University of Bath**, looking into child protection in humanitarian settings.

Theatre participant evaluation

Children (564 children & 306 parents evaluated out of 669 children reached)

- 92% of children feel they now have an **outlet to express their feelings**, (71% said they did not have an outlet pre-project)
- 94% of parents agree that their children feel more able to **cope with worries and fears**
- There was a 10% increase in empathy, with children strongly agreeing they are **more able to understand the feelings of others**

"My son calls Seenaryo 'children's heaven'!" – Hasna, mother of a participant

"I've changed a lot in this theatre workshop. If we had an idea, the facilitators let us try things out, which gave me confidence. The play is like life – it has a beginning, middle and end. There's a problem and we find a solution, just like in life." – Karim, child participant

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Youth (160 youth evaluated out of 160 reached)

- There was an 8% increase in tolerance, with youth strongly agreeing they are **more accepting of different views and opinions**
- 79% of youth stated post-project that they will have at least one new **meaningful relationship with someone from a different nationality or religion**
- 95% of youth agreed they have gained **skills that will be useful in their professional life**

"Being a girl is not just a label, it's a story. And theatre gives me the voice to tell this story." – Fatima, youth participant

"The first couple of weeks were hard, I felt uncomfortable in my body, with my size. But I discovered the group was safe and everyone cared about each other. I felt able to talk and tell my friends how I felt and realized there's no shame in talking about how you feel. This word 'shame' (3aib) plays a big role in our culture. I'm trying to understand that there isn't shame in expressing feelings." – Ibrahim, youth participant

Women (25 women evaluated out of 36 reached)

- There was a 57% increase in women feeling they have a **chance to explore themselves and their story** in their daily lives
- There was a 20% increase in women stating they feel **confident and capable**
- 96% of women agreed they have **more of their own ideas and can think more freely**

"This experience was like being born again. I no longer worry about other people's judgement. I just want to be me." – Fatima, woman participant

"Meeting with the other women, realising I can do something, and that I have something to offer made me feel good...and loved." – Namarig, woman participant

Trainees (34 trainees evaluated)

- There was a 27% increase in those feeling confident **applying to jobs in theatre and education**
- 85% strongly agreed they had gained skills that would be **useful in their professional life**
- 9/10 was the mean score given for the knowledge and skills **gained from this programme compared to others**

"Those three days were the equivalent of months of training." – Marah, trainee

"This training is another world; the techniques and ideas are different to what I've done before. I've learnt things here that I haven't learnt anywhere else." – Saif, trainee

Play-based learning highlights

- We produced a song for every letter of the English, Arabic and French alphabets, adding 80 new tracks to the **Seenaryo Playkit app**.
- The International Rescue Committee (IRC) rolled out Seenaryo's **I Learn From Home** to 4000 families they

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work with.

- **I Learn From Home** was 'Highly Commended' at the **Tech4Good Awards** under the Education category.
- We developed 17 new tutorial videos, adding to our library of activities on the **Seenaryo Playkit** app.
- Our 2021 Education Campaign was recognized by **Ability Net's People's Award**.
- Seenaryo was featured at Expo Dubai in the United Nations pavilion as one of 38 organisations working towards the **United Nation's Sustainable Development Goals**.
- NGOs Caritas, War Child, Terre des Hommes and AVSI cited **I Learn From Home** as one of the most successful models of distance learning.

Teacher evaluation

(211 teachers evaluated out of 800 trained)

- There was a 21% decrease in teachers reporting that they **struggle to engage children** who show disruptive behaviour
- 94% of teachers feel our resources have helped improve their teaching practices to create an **inclusive learning environment**
- 99% of teachers feel the Playkit is a **valuable resource for all early childhood educators**
- 96% of teachers feel their teaching practices have **changed significantly** since using the Playkit
- 71% of teachers agree the Playkit **aligns well with their curriculum**
- 10/10 was the mean score given for the **quality of our training for teachers**

"Communication is way better. It's not just study, study, study – we're exploring their personalities!"

"Exercises like check-ins give them a chance to say how they feel, and that changed their behaviour in class."

"Students are more disciplined and they listen more actively. They're also excited for what's coming next."

"We thought we already had an interactive approach with our children, but everything in this training was new and we will definitely use it."

CASE STUDY: IKHLASS

While Seenaryo develops play-based resources and training, it is the teachers and caregivers on the ground that we work with who are delivering the impact. **Back to the Future**, who commissioned our **I Learn From Home** programme gave extra attention to children with learning difficulties. Ikhlass, three years old, is one of their students at the HELP Akroum Center, in Wadi Khaled, North Lebanon.

Ikhlass has difficulty speaking – something which her mother Maha was ashamed of; she initially refused to allow Ikhlass to participate in the programme's lessons. "You cannot understand what my daughter is saying, so why am I sending you her videos? It is pointless – she will not learn."

Teacher Fodda Abdallah refused to give up on Ikhlass. Determined to make a breakthrough, she followed up with her daily, giving Ikhlass the time she needed to understand the lessons at her own pace. Fodda also encouraged Maha to join her daughter in the lessons – something she was reluctant to do at first.

Through **I Learn From Home's** play-based activities, Ikhlass started interacting and even started singing our Playkit songs. "Never did I imagine in a million years that my child would be able to speak, let alone sing! She has been completely transformed – I'm so happy!" For the remainder of lockdown, Maha regularly shared videos of Ikhlass responding to the play-based lessons. It was a daily routine they looked forward to.

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FINANCIAL REVIEW

The results for the year are set out on page 16 and show that during the year under review, the Charity generated total revenues of £557,422 of which £278,130 related to general funds and £279,292 were received as restricted funds towards specific activities. Included within total revenue were in kind donations valued by the trustees at £16,050. Expenditure for the period totalled £553,608 of which £270,832 related to general fund expenditure and £282,776 related to restricted funds.

The results show an excess of expenditure over income on general funds of £23,654 and this when added to the general reserves brought forward gives a balance £414,516 held in general funds at the year-end date. Included within this total are designated funds set aside by the trustees to be held for future operating needs and opportunities that may arise.

During the year the trustees transferred a further £37,312 from its general reserves, divided equally between the designated operating reserve fund and the designated opportunity reserve fund. At the year end the Charity held £175,676 in its designated reserve fund.

The results also reveal a surplus of income over expenditure of £19,942 on restricted funds. At the year-end date restricted funds stood at £61,156.

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

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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 three 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.

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 Arthur and Holly Magill Foundation, The Schroder Foundation, Goethe-Institut Libanon, Bath University, The Rebecca Dykes Foundation, Team Archie
- **Government grants:** including the Canadian Government (CFLI)
- **Earned income:** through NGO partners who pay for Seenaryo's services: including Amel Association, Caritas, Back to the Future (via AVSI, War Child Holland in Lebanon, and Terre des hommes Italy in Lebanon)
- **Individual private giving:** mostly given through the Seenaryo Supper – Seenaryo's annual, non-ticket fundraising dinner, which is run by volunteers and hosted by supporters

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.

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 Staff Handbook and Risk Register:

- 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 or economic changes in Lebanon, Jordan or Syria

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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.

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.

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, Twitter, YouTube, LinkedIn @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

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partners and all other interested parties (e.g. parents).

Seenaryo additionally has a Code of Conduct which outlines the behaviour expected of all Seenaryo staff, including trustees.

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 are being further developed in order to:

- Scale Seenaryo's impact by focusing on training in both our Theatre and Play-Based Learning programmes: in particular, through training adults in Theatre Leadership and funding their initiatives.
- Build Seenaryo's reputation for expertise through partnerships with academic or government institutions, and through securing high-profile press coverage.
- Invest in the Playkit's content and platform to allow it to function and scale as a standalone app; create communities of teachers committed to play-based learning and communicating regularly in order to ensure the Playkit's sustained impact.
- Secure larger-scale institutional funding in order to ensure financial sustainability and more ambitious, joined-up programming.

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.

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

Antonio Gould
Lily Harriss
Lina Khatib
Alexander Khosla
Shifa Obeid (joined 26/08/2021)
Salim Salama

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's 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 have 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 (left 19/08/2021 – after three years and nine months)
- b) Jennifer Allsopp for three years (left 14/10/2020 – after three years and two months)
- c) Oliver Paterson for two years (left 01/11/2019 – after two years and four months)

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 core team members, 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 programmatic activities in Jordan are carried out by Seenaryo Jordan (Jordan NGO number: 201903111761) who are a sub-branch of the charity. Seenaryo also partners closely with Seenaryo Lebanon (Lebanon NGO number: 1156), an independent NGO registered in Lebanon with the same mission and aims.

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 early years 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.

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FOR THE YEAR ENDED 31 DECEMBER 2021

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:



.....
Alexander Khosla, Trustee and Chair

Dated: ~~28~~ 29 October 2022

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF

SEENARYO

I report to the charity trustees on my examination of the accounts of the Seenaryo for the period ended 31st December 2021, which are set out on pages 16 to 30.

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,
Palmers Green,
London N13 4XS

Dated: 28 October 2022

Seenaryo

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2021

		Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
	Note						
Income from:							
Donations and legacies	2	258,311	279,292	537,603	300,431	265,653	566,084
Charitable activities	3						
Theatre		11,782	–	11,782	1,065	–	1,065
Play-based learning		8,037	–	8,037	64,637	–	64,637
Total income		278,130	279,292	557,422	366,133	265,653	631,786
Expenditure on:							
Raising funds	5	40,963	–	40,963	33,383	–	33,383
Charitable activities	6	229,869	282,776	512,645	76,881	284,413	361,294
Total expenditure		270,832	282,776	553,608	110,264	284,413	394,677
Net income / (expenditure) for the year		7,298	(3,484)	3,814	255,869	(18,760)	237,109
Transfers between funds		(23,426)	23,426	–	(15,537)	15,537	–
Net income / (expenditure) before other recognised gains and losses		(16,128)	19,942	3,814	240,332	(3,223)	237,109
Net gain/ (loss) on unrealised foreign currency balances		(7,526)	–	(7,526)	14,654	–	14,654
Net movement in funds	15	(23,654)	19,942	(3,712)	254,986	(3,223)	251,763
Reconciliation of funds:							
Total funds brought forward		438,170	41,214	479,384	183,184	44,437	227,621
Total funds carried forward		414,516	61,156	475,672	438,170	41,214	479,384

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

Seenaryo

Balance sheet

As at 31 December 2021

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	11		<u>1,666</u>		<u>3,333</u>
			<u>1,666</u>		<u>3,333</u>
Current assets:					
Debtors	12	73,029		38,276	
Cash at bank and in hand		<u>419,037</u>		<u>449,987</u>	
		492,066		488,263	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>18,060</u>		<u>12,212</u>	
Net current assets / (liabilities)			<u>474,006</u>		<u>476,051</u>
Total assets less current liabilities			<u>475,672</u>		<u>479,384</u>
Total net assets / (liabilities)	14		<u><u>475,672</u></u>		<u><u>479,384</u></u>
The funds of the charity:	15				
Restricted income funds			61,156		41,214
Unrestricted income funds:					
Designated funds		175,676		138,364	
General funds		<u>238,840</u>		<u>299,806</u>	
Total unrestricted funds			<u>414,516</u>		<u>438,170</u>
Total charity funds			<u><u>475,672</u></u>		<u><u>479,384</u></u>

These financial statements were approved by the Board on 28 October 2022 and signed on its behalf by:



Name: Alexander Khosla
Trustee and Chair

Seenaryo

Statement of cash flows

For the year ended 31 December 2021

	Note	2021 £	£	2020 £	£
Cash flows from operating activities	16				
Net cash provided by / (used in) operating activities			(30,950)		202,713
Cash flows from investing activities:					
Purchase of fixed assets		—		(5,000)	
Net cash provided by / (used in) investing activities			—		(5,000)
Net cash provided by / (used in) financing activities			—		—
Change in cash and cash equivalents in the year			(30,950)		197,713
Cash and cash equivalents at the beginning of the year			449,987		252,274
Cash and cash equivalents at the end of the year	17		419,037		449,987

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities (Accounts and Reports) Regulations 2008.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The Charitable Incorporated Organisation (CIO) meets the definition of a public benefit entity under FRS 102.

c) Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast doubt on the ability of the Charity to continue as a going concern. As explained in the Trustees Annual Report, since the year end the global pandemic and spread of COVID-19 has severely impacted many economies throughout the world.

The Trustees have assessed the impact Covid-19 may have on the Charity's forecast and projections and have made this assessment for a period of at least one year from the date of approving these financial statements. The Charity has concluded that it has sufficient resources to continue in operational existence for the foreseeable future and consequently it is appropriate to continue to adopt the going concern basis in preparing its financial statements.

d) 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

f) Donations of gifts, 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.

e) 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.

1 Accounting policies (continued)

e) Fund accounting

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.

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.

f) 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 activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of provision of space and services undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) 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 the notes to accounts.

h) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | |
|------------------------------------|----------------|
| • Database | 33.33% on cost |
| • Office Equipment | 33.33% on cost |
| • Fixtures, fittings and equipment | 33.33% on cost |

i) Debtors

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

1 Accounting policies (continued)

j) 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.

k) 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.

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

l) Pensions

Employer contributions to employees defined contribution pension schemes are charged to Statement of Financial Activities during the year.

m) 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.

n) 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.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Donation and grants	244,661	276,892	521,553	555,734
Donation in kind	13,650	2,400	16,050	10,350
	<u>258,311</u>	<u>279,292</u>	<u>537,603</u>	<u>566,084</u>

Income from unrestricted donations includes monies received from fundraising supper £29,407 (2020:£121,271). Donation in kind in 2021 relates to the value of goods and services provided freely to the Charity in respect of fundraising activities (£1,350), project venue hire (£300) and office rent (£12,000) all of which are unrestricted. The Charity also received an in kind restricted donation of £2,400 towards project venue hire in 2021. Donations in kind in 2020 relates to the value of goods and services provided freely to the Charity in respect of fundraising activities (£6,800), Documents and Comms for operations (£200), office rent (£1,200) as well as office equipment supplies (£1,700) which are all unrestricted.

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Earned income – Theatre				
Children's Theatre Lebanon	11,782	–	11,782	–
Women's Theatre Jordan	–	–	–	57
Youth Theatre Lebanon	–	–	–	1,008
Earned income – Play-based learning				
Distance Learning	7,449	–	7,449	40,782
Playkit Resouce Development	85	–	85	22
Playkit Teacher Training	503	–	503	23,833
Total income from charitable activities	19,819	–	19,819	65,702

4. 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 cost 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 £	2021 Total £	2020 Total £
Human resources and related costs	Time	27,877		27,877	22,687
Travelling costs	Usage	2,528		2,528	1,458
Office overheads	Usage	33,149		33,149	26,797
Independent examiners' fee	Governance		4,380	4,380	3,000
Bookkeeping and payroll costs	Governance		11,096	11,096	5,717
Legal and professional fees	Governance		1,536	1,536	2,102
		63,554	17,012	80,566	61,761

Human resource cost totalling £318,568 (2020:£239,964) including £98,976 relating to freelance services, have been charged directly to the projects to which they relate. The balance of human resource cost £59,918 (2020:£41,306) has been allocated between fundraising expenditure £32,041 (2020:£18,619) and charitable expenditure £27,877 (2020:£22,687).

5. Analysis of fundraising expenses

	2021 Total £	2020 Total £
Activity attributed directly	8,922	14,764
Support costs (note 4)	32,041	18,619
	40,963	33,383

6 Analysis of charitable expenditure 2021

	Charitable activities			2021 Total £
	Theatre £	Choir £	Play-based learning £	
Children's Theatre Lebanon	48,505	-	-	48,505
Children's Theatre Jordan	87,072	-	-	87,072
Youth Theatre Lebanon	40,520	-	-	40,520
Youth Theatre Jordan	46,239	-	-	46,239
Women's Theatre Lebanon	38,962	-	-	38,962
Women's Theatre Jordan	26,358	-	-	26,358
Children's Choir Lebanon	-	-	-	-
Distance Learning	-	-	16,912	16,912
Playkit Resource Development	-	-	64,988	64,988
Playkit Teacher Training	-	-	62,523	62,523
Grant payments to Lebanon	-	-	-	-
	287,656	-	144,423	432,079
Support costs (note 4)	40,283	-	40,283	80,566
Total expenditure 2021	327,939	-	184,706	512,645

Of the total charitable expenditure, £269,594 was unrestricted (2020: £95,610) and £282,776 was restricted (2020: £284,413).

Analysis of charitable expenditure 2020

	Charitable activities			2020 Total £
	Theatre £	Choir £	Play-based learning £	
Children's Theatre Lebanon	53,772	-	-	53,772
Children's Theatre Jordan	17,964	-	-	17,964
Youth Theatre Lebanon	22,385	-	-	22,385
Youth Theatre Jordan	6,965	-	-	6,965
Women's Theatre Lebanon	28,890	-	-	28,890
Women's Theatre Jordan	9,722	-	-	9,722
Children's Choir Lebanon	-	8,009	-	8,009
Distance Learning	-	-	40,219	40,219
Playkit Resource Development	-	-	57,172	57,172
Playkit Teacher Training	-	-	54,435	54,435
	139,698	8,009	151,826	299,533
Support costs	20,587	20,587	20,587	61,761
Total expenditure 2020	160,285	28,596	172,413	361,294

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

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	256,628	189,952
Social security costs	10,938	8,940
Employer's contribution to defined contribution pension schemes	3,635	3,117
Training and benefits	8,310	8,096
Freelance services	98,976	71,164
	378,487	281,269

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

The total employee cost including pension contributions of the key management personnel were £170,957 (2020: £144,823).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

No trustees were made payments for reimbursement of travel and subsistence costs relating to attendance at meetings of the trustees (2020: £nil).

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021 No.	2020 No.
Charitable activities	15	10
	15	10

9 Related party transactions

There are no related party transactions to disclose for 2021 (2020: none).

During the year the charity received donations totaling £3,240 from trustees. (2020: £3,890)

Seenaryo Jordan is a branch of the UK charity and therefore all income and expenditure of the branch is included in the financial statements. The charity works closely with Seenaryo Lebanon, an independent NGO with similar aims and objectives. During the year the charity provided grants totalling £20,512 to Seenaryo Lebanon.

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Motor Car £	Office Equipment £	Total £
Cost or valuation			
At the start of the year	5,000	2,000	7,000
Additions in year	–	–	–
At the end of the year	5,000	2,000	7,000
Depreciation			
At the start of the year	1,667	2,000	3,667
Charge for the year	1,667	–	1,667
At the end of the year	3,334	2,000	5,334
Net book value			
At the end of the year	1,666	–	1,666
At the start of the year	3,333	–	3,333

All of the above assets are used for charitable purposes.

12 Debtors

	2021 £	2020 £
Taxation recoverable	21,133	20,000
Accrued income	47,883	7,777
Other debtors	–	8,511
Prepayments	4,013	1,988
	73,029	38,276

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Taxation and social security	3,294	2,113
Other creditors and accruals	14,766	10,099
	18,060	12,212

14 Analysis of net assets between funds as at 31 December 2021

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	1,666	–	–	1,666
Net current assets	237,174	175,676	61,156	474,006
Net assets at the end of the year	238,840	175,676	61,156	475,672

Analysis of net assets between funds as at 31 December 2020

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	3,333	–	–	3,333
Net current assets	296,473	138,364	41,214	476,051
Net assets at the end of the year	299,806	138,364	41,214	479,384

15 Movements in funds

During the year	At 1 January 2021 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 December 2021 £
Restricted funds:					
Theatre					
Children's Theatre Lebanon	10,883	56,238	(44,136)	(7,179)	15,806
Children's Theatre Jordan	1,382	93,320	(73,960)	15,741	36,483
Youth Theatre Lebanon	–	17,859	(18,439)	5,798	5,218
Youth Theatre Jordan	1,559	16,157	(29,131)	12,337	922
Women's Theatre Lebanon	26,362	473	(16,611)	(10,224)	–
Women's Theatre Jordan	–	10,626	(13,273)	2,647	–
Play-based learning					
Playkit Resource Development	1,028	53,628	(52,112)	(2,335)	209
Playkit Teacher Training	–	12,742	(16,865)	6,641	2,518
Staff Salaries and Overheads					
Staff Salaries	–	18,249	(18,249)	–	–
Total restricted funds	41,214	279,292	(282,776)	23,426	61,156
Unrestricted funds:					
Designated funds:					
Operating Reserve	69,182	–	–	18,656	87,838
Opportunity Reserve	69,182	–	–	18,656	87,838
Total designated funds	138,364	–	–	37,312	175,676
General funds	299,806	278,130	(278,358)	(60,738)	238,840
Total unrestricted funds	438,170	278,130	(278,358)	(23,426)	414,516
Total funds	479,384	557,422	(561,134)	–	475,672

Transfers

Various transfers were made from unrestricted to restricted funds to offset the overspend on these programmes. A note that the majority of overspend was on staff time which was not fully funded by granting bodies. A note that our Distance Learning programme was funded through earned income which is unrestricted. For this reason this programme is not shown as a line item in the above table, it is shown within general funds.

15 Movements in funds (continued.....)

Additionally transfers were made to our designated operating and opportunity reserves to account for six months of operational costs based on our original 2021 projections. From 2020 onwards, Seenaryo calculates these six months as: half of the total unrestricted overheads, plus half of the total staff costs, plus half of the total fundraising costs for the year

During previous year	At 1 January 2020 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 December 2020 £
Restricted funds:					
Theatre					
Children's Theatre Lebanon	16,012	48,643	(53,772)	-	10,883
Children's Theatre Jordan	8,844	10,502	(17,964)	-	1,382
Youth Theatre Lebanon	-	15,624	(22,385)	6,761	-
Youth Theatre Jordan	-	8,525	(6,966)	-	1,559
Women's Theatre Lebanon	-	55,252	(28,890)	-	26,362
Women's Theatre Jordan	-	9,474	(9,722)	248	-
		-	-		
Choirs					
Children's Choir Lebanon	1,399	6,554	(8,009)	56	-
Play-based learning					
Playkit Resource Development	12,182	46,018	(57,172)	-	1,028
Playkit Teacher Training	-	46,102	(54,435)	8,333	-
Staff Salaries and Overheads					
Staff Salaries		18,959	(18,959)	-	-
Office Rent	6,000	-	(6,139)	139	-
Total restricted funds	44,437	265,653	(284,413)	15,537	41,214
Unrestricted funds:					
Designated funds:					
Operating Reserve	27,000	-	-	42,182	69,182
Opportunity Reserve	27,000	-	-	42,182	69,182
Total designated funds	54,000	-	-	84,364	138,364
General funds	129,184	380,787	(110,264)	(99,901)	299,806
Total unrestricted funds	183,184	380,787	(110,264)	(15,537)	438,170
Total funds	227,621	646,440	(394,677)	-	479,384

15 Movements in funds (continued.....)

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. At the year-end there was £87,838 utilised Operating Reserve carried forward.

Opportunity Reserve

The Opportunity Reserve is intended to provide funds to meet special targets of opportunity or need that further the mission of the organisation. The Opportunity Reserve is also intended as a source of internal funds for organisational capacity building such as staff development, research and development, or investment in infrastructure that will build long-term capacity. At the year-end there was £87,838 utilised Opportunity Reserve carried forward.

Purposes of restricted funds

Theatre

Children's Theatre Lebanon

The restricted fund relates to monies received towards weekly theatre projects with children in Lebanon, where participants develop their theatre skills and produce an original show after each cycle. This fund also relates to monies received towards the weeklong intensive projects, where participants create a piece of theatre which includes original songs, dances and set design. At the year-end the unexpended balance was £15,806.

Children's Theatre Jordan

The restricted fund relates to monies received towards weekly theatre projects with children in Jordan, where participants develop their theatre skills and produce an original show after each cycle. This fund also relates to monies received towards the weeklong intensive projects, where participants create a piece of theatre which includes original songs, dances and set design. At the year-end the unexpended balance was £1,382.

Youth Theatre Lebanon

The restricted fund relates to monies received towards the weekly theatre or large-scale productions with youth in Lebanon, where participants develop their theatre skills, write their own scripts and produce an original show after each cycle. This fund also relates to theatre leadership training for youth. Productions of note in 2021 include 31/12 and As If Nothing Happened. At the year-end this fund was fully expended.

Youth Theatre Jordan

The restricted fund relates to monies received towards the weekly theatre or large-scale productions with youth in Jordan, where participants develop their theatre skills, write their own scripts and produce an original show after each cycle. This fund also relates to theatre leadership training for youth. Productions of note in 2021 include The Airport of Visastan and Between Flock and Fantasy. At the year-end the unexpended balance was £1,559.

Women's Theatre Lebanon

The restricted fund relates to monies received towards the weekly theatre or large-scale productions with women in Lebanon, where participants develop their theatre skills, write their own scripts and produce an original show after each cycle. This fund also relates to theatre leadership training for women. Production of note in 2021 was Tilka. At the year-end this fund was fully expended.

Women's Theatre Jordan

The restricted fund relates to monies received towards the weekly theatre or large-scale productions with youth in Jordan, where participants develop their theatre skills, write their own scripts and produce an original show after each cycle. This fund also relates to theatre leadership training for women. Production of note in 2021 was House of Hope. At the year-end the unexpended balance was £26,362.

Play-based learning

Playkit Resource Development

This restricted fund relates to monies received towards the development of Seenaryo Playkit. Resources we develop include: the Playkit mobile phone app; flashcards; teacher tutorial videos; and expanding the bank of games, songs and interactive stories in the Playkit. At the year-end the unexpended balance was £1,028.

Playkit Teacher Training

This restricted fund relates to monies received towards providing training for teachers of 3 to 8 years old, supporting them to make their lessons interactive through music, story and play. It is delivered via an intensive 3-day teacher training. At the year-end this fund was fully expended.

16 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2021 £	2020 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(3,712)	251,763
Depreciation charges	1,667	2,417
(Increase)/decrease in debtors	(34,753)	(7,254)
Increase/(decrease) in creditors	5,848	(44,213)
Net cash provided by / (used in) operating activities	<u>(30,950)</u>	<u>202,713</u>

17 Analysis of cash and cash equivalents

	At 1 January 2021 £	Cash flows £	Other changes £	At 31 December 2021 £
Cash in hand	449,987	(30,950)	–	419,037
Total cash and cash equivalents	<u>449,987</u>	<u>(30,950)</u>	<u>–</u>	<u>419,037</u>