

Charity Registration No. 1173822



SEENARYO

**REPORT OF THE TRUSTEES
AND THE UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2022

SEENARYO

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Antonio Gould Lina Khatib Nikhil Alexander Khosla (Chairman) Shifa Obeid (Treasurer) Salim Salama Luke Hayman (appointed 27 April 2023) Ziba Sarikhani (appointed 10 July 2023)
Charity number	1173822
Registered office	4A Dumbarton Road London SW2 5LU
Independent examiner	David Hoose FCA Mazars LLP Two Chamberlain Square Birmingham B3 3AX
Bankers	The Co-operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP

**SEENARYO****TRUSTEES' REPORT****FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present their report and financial statements for the year ended 31 December 2022.

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:

Theatre can unleash a community's collective power. Being center stage – with space to play and a platform to speak out – gives people the tools to lead change in their communities.

Seenaryo is a leading specialist in theatre and play-based learning with under-served 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 100,000 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 2022, Seenaryo created 39 original theatre productions. We also trained 668 teachers to transform learning through play using the Seenaryo Playkit mobile phone app, reaching 15,574 schoolchildren.

Through theatre and play, our mission is to support under-served people to find their voices as powerful agents of change.

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. **Challenge mistrust and polarisation** by bringing conflict-affected communities into 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-centered, engaging and inclusive
5. **Advocate globally** for play-based learning and participatory theatre in the Arab region

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: Seenaryo in Communities and Seenaryo in Schools. Through our Seenaryo in Communities strand, we work with children, youths 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 Seenaryo in Schools strand, we transform classrooms to become participatory and child centered. Our main Schools project is the Seenaryo Playkit, an app and training for teachers of 3 – 8 year olds, which gives them the skills to teach their curriculum through theatre, games, songs and stories.

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.

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. Challenge mistrust and polarisation by bringing conflict-affected communities into 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 Communities and Schools 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-centered, 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-centered 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 and play-based.

Who benefited from the services of Seenaryo?

Seenaryo aims to benefit under-served 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 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. As well as working with refugees, we focus on working with participants with disabilities, those living in poverty and those affected by trauma. Among our participants who are children, we particularly target children who are growing up in care.

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 ultimate beneficiaries; most of the teachers with whom we work are young adults and the vast majority are women.

According to the Gender Gap Index 2020, Lebanon and Jordan are respectively 145th and 138th of 153 countries. The labour force participation rate for women is 26% in Lebanon and only 15% in Jordan. They are also affected by social and political marginalisation and an increase in sexual and gender-based violence. 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 (the MENA region has the world's highest unemployment rate), brain drain and a lack of access to quality employment or training opportunities. Many reach adulthood without having the opportunity to develop social and emotional skills and critical thinking, let alone professional capacities.

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 VICTORIA LUPTON, FOUNDER & CEO

In times of crisis and places of conflict, what can the arts contribute? At Seenaryo, we measure the impact of our work through its effect in other areas of peoples' lives. We see schoolchildren in Lebanon and Jordan becoming more engaged in their learning, youth building transferable life skills and accessing more diverse employment, and positive interactions between communities in conflict.

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But there's a deeper, and harder-to-measure value to arts. Even in the darkest times, history tells us that those suffering turn to creative expression as an essential part of living, not a luxury. Inmates of Auschwitz forwent their food rations to stage plays, operas and a children's choir. Moz Azimitabar, a detainee for 8 years in Australia's Manus immigration detention camp, said: "Music is a tool for preserving my sense of personhood, it is so I don't forget that I am a human being." And Jordanian Seenaryo participant Buthaina said: "The beautiful thing about this project is knowing who you are and what your path is, where you will be going and why." Participating in arts is an intrinsically dignifying experience.

2022 was the year that we reached the 100,000th person since we made our first play with a handful of children in Shatila refugee camp seven years ago. One of the boys who participated in that play was Ahmad, who's now a 20-year-old Palestinian man. In 2022 he travelled for the first time in his life when we toured his play to Germany: "We got to see a country in Europe and learn how other people live. I learnt from this process how to be free and to feel this freedom on stage."

Every one of those 100,000 people has a different story to tell about Seenaryo: from Farhan, an 11-year-old boy from Syria who works 13-hour days in a supermarket to provide for his family and says that making theatre stopped him from "feeling sad and alone"; to Ghadi, who couldn't focus in his Math classes until his teacher trained with Seenaryo. "Now she teaches us with songs and games. We're focusing and loving Math so much more than before."

2022 saw our first international tour, our first project in Palestine and our first time training public school teachers. It was also the year that the world's attention shifted, understandably, to the horrific invasion of Ukraine. Meanwhile, the situation in Lebanon and Jordan continues to worsen, with hyperinflation at 171% in Lebanon and soaring unemployment in both countries.

2023 has a lot in store for us, with a major new programme delivering the curriculum through theatre in secondary schools, investment in our teacher training app and an ambitious women's leadership training sponsored by UN Women. At Seenaryo, we will remain focused on the struggle towards a thriving future for the Arab region, by investing in the skills, resilience and dignity of young people in Lebanon and Jordan.

Because dignity is precisely what Arab youth have been demanding for 12 years. And it's what people around the world have demanded throughout history, even amid the most extreme times of conflict and repression.

ACHIEVEMENT AND PERFORMANCE

In 2022, Seenaryo:

- Reached **17,223** people, directly or indirectly
- Had **886** children, youth and women participating in theatre, who created **39** original productions
- Trained **95** youth and women in theatre facilitation and leadership
- Trained **668** teachers in **85** schools in play-based teaching methods who in turn reached **15,574** children

Seenaryo in Communities highlights

- A Showbuild in Akkar attracted an **audience of over 400 people**, who travelled from neighbouring villages to attend the performance. It was one of our biggest audiences to date. We led a huge rollout of Playkit trainings during the summer holidays, training 268 teachers to use music, dance and play in the classroom before school returned in September.
- We produced a piece of **street theatre** in the Chouf region of Lebanon; the ensemble performed their play around the historic streets of Deir El Qamar.
- We **toured a Seenaryo production internationally** for the first time. The cast of *I see my ghost coming from afar* travelled to Esslingen in Germany to take part in the Theaterwelten Festival.

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- Seenaryo Jordan **worked in Palestine for the first time**, carrying out Theatre Leadership Training for a group of young theatre makers at Al-Harah Theatre in Beit Jala.
- We wrapped production on our **first feature length documentary**, *Tilka*, which we plan to screen widely in 2023.

Seenaryo in Communities participant evaluation

Children (230 children evaluated)

- **95%** of children knew how to **work better in a team**
- **92%** of children were better able to **articulate their feelings**
- **91%** of children **understood the feelings** of others better
- There was a **21%** increase in those who felt able to **express themselves physically**

“At the beginning we faced a real challenge trying to include the concept of theatre in what we offer at our centre, no one had ever really done theatre in Mafraq before and they had a distorted image of what it was. After seeing their children taking part in several performances, the **parents were touched** by the positive impact of theatre and the clear changes in their children in terms of their **self-confidence and breaking the barrier of fear.**” – Dina, Director of our partner Sama El Badia in Mafraq, Jordan

“I was so happy to see so many people in the audience. I didn't expect the village to engage so much with theatre; it just goes to show how **important art is and what impact it can have on society.**” – Alaa Khlifat, Princess Basma Foundation, Jordan

Youth (46 youth evaluated)

- **92%** of youth now have an outlet to **express their feelings** (compared to 52% before)
- **89%** felt they gained skills that will be **useful in their professional life**
- **97%** made **new friends**
- **9/10** was the mean score for **quality of project** overall

“When I took my first step onto the airplane it was an amazing feeling – my first time traveling to another country. I learned from the experience how to be free and how to **feel this freedom when I'm moving on stage.**” – Ahmad, a Palestinian participant who has grown up in Lebanon and toured to Germany

“The show took me on a journey right from the first second, up until the very end. It evoked many emotions from me – **I was so connected** to it.” – audience member in Germany

“It was one of the few times in my life that I felt like **someone was really listening** to me.” – Farah, a participant who toured to Germany

Women (20 women evaluated)

- **89%** of women felt more able to cope with their **fears & problems**
- **100%** enjoyed using their body for **movement & expression** more
- **100%** felt they have more of an **outlet for their feelings** (compared to **45%** before)
- **10/10** was the mean score for **quality of facilitators' instruction & support**

“The themes were presented in a subtle and accessible way. It made me see things that I haven't

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experienced myself, but that others have. **It was eye-opening.**" – Audience member, *Inside Out* Women's Studio, Lebanon

Theatre Leadership Trainees (63 trainees evaluated)

- **100%** of trainees felt more **confident applying to jobs** in theatre and education
- **100%** had more of their **own ideas** and could think more freely for themselves
- **98%** felt better able to **articulate their ideas**
- **78%** increase in those who will have more conversations with people from **different nationalities** (from 45% to 80%)
- **12.5%** increase in those who think of themselves as a **leader** (from an average of 8/10 to 9/10)
- **9/10** mean score for **quality of support** provided by Seenaryo

"I had a **beautiful warmth inside seeing how excited** the children were for each session. I was so happy to facilitate this Satellite." – Ramia, Theatre Leadership Training trainee

"**I became a different person** during the Seenaryo project. I learnt to express my feelings freely. I got to know my body better and how to react in a room full of people." – Aya, Theatre Leadership Training trainee

Seenaryo in Schools Highlights

- We led a **huge rollout of Playkit trainings** during the summer holidays, funded by the UK's FCDO, training 268 teachers to use music, dance and play in the classroom before school returned in September.
- The Playkit **reached public schools** in Lebanon and Jordan in 2022 for the first time. We worked with the Ministry of Education to implement the trainings.

Seenaryo in Schools Teacher Evaluation

(211 teachers evaluated out of 800 trained)

- **89%** of teachers **use the Playkit app** at least once a week (**38%** of them use it every day)
- **98%** said the Playkit introduced them to **new techniques** and teaching practices
- **86%** said their teaching practices had **changed significantly** since using the Playkit
- **97%** agreed that the Playkit is a **valuable resource** for Early Childhood Education (with **63%** strongly agreeing)
- **14%** more teachers understand how to create an **inclusive learning environment** (from 86% to 98%)
- **9/10** mean score for how much teachers **learnt** during the Playkit training

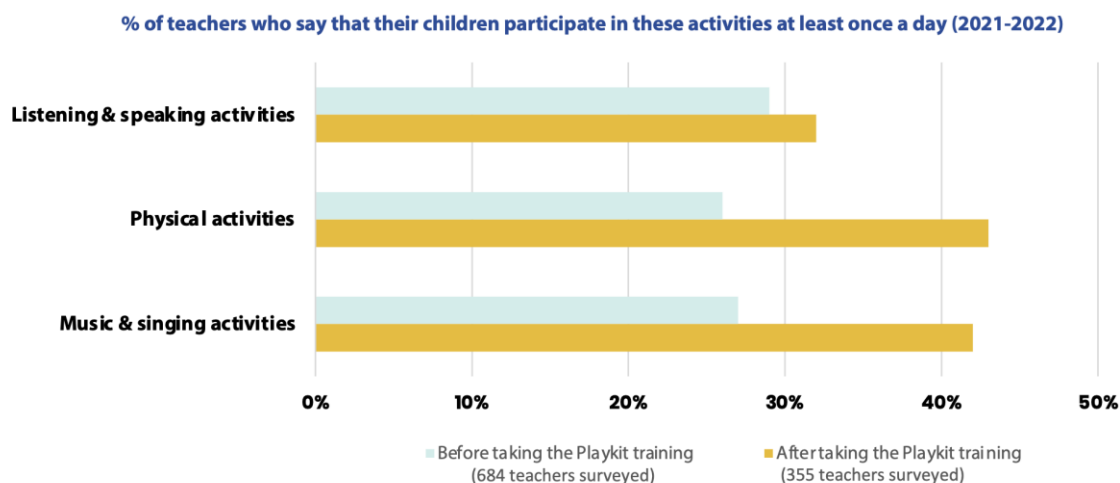
"Miss Nimri has become so much better with us since the Seenaryo training. Math used to be really hard and we couldn't focus in her class, it wasn't fun at all. Now things are so different – she teaches us with songs and games.

"One of the biggest changes I noticed in my teachers is that their **focus has become the student, not the curriculum.**" – Headteacher

"We like Seenaryo's feelings song because it helps introduce the children to different types of emotions. They're **kinder to each other now** – if they know someone is 'tired' for example, they will support that student." – Playkit teacher

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FINANCIAL REVIEW

The results for the year are set out on page 18 and show that during the year under review, the Charity generated total revenues of £457,434 of which £217,750 related to general funds and £239,684 were received as restricted funds towards specific activities. Included within total revenue were in kind donations valued by the trustees at £30,750. Expenditure for the period totalled £583,811 of which £149,650 related to general fund expenditure and £434,161 related to restricted funds.

The results show an excess of expenditure over income on general funds of £116,747 and this when subtracted from general reserves brought forward gives a balance £297,769 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 £28,620 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 £204,296 in its designated reserve funds.

The results also reveal a surplus of income over expenditure of £10,710 on restricted funds. At the year-end date restricted funds stood at £71,886.

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

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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 three months of average operating costs so a total of six months for the combined Reserves, which for the year 2022 is £102,148 for three months or a total of £204,296. 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, 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 Asfari Foundation, The Arthur and Holly Magill Foundation, The Schroder Foundation, Nommontu, The British & Foreign School Society, The Galashan Trust, The Haas Family Giving Fund, The Roger & Ingrid Pilkington Charitable Trust, The Rebecca Dykes Foundation, The Archie Lloyd Charitable Foundation
- **Government & multilateral agency grants:** including the Canadian Government (CFLI), German Government (Goethe-Institut Libanon), UK Aid FCDO, French Government (Institut Français du Liban), Women's Peace & Humanitarian Fund
- **Earned income:** through NGO partners who pay for Seenaryo's services: including Caritas, INTERSOS and 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-ticketed fundraising dinner) and our annual online Crowdfunding campaign, as well as direct debit supporters and regular supporters through our Giving Circle. Seenaryo supporters also regularly hold fundraisers for us, whether online or through marathons or other events. Our philanthropic donors are based in the UK, Jordan, Lebanon, US and Hong Kong, as well as other countries around the world, and our membership of Chapel & York Foundation allows US and Hong Kong-based donors to give in a tax efficient manner.

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 in bank accounts in GBP.

RISK POLICY

The Board of Trustees regularly reviews the risks to which the Charity is exposed and has established

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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 or trustee commits fraud, or is involved in an undisclosed conflict of interest situation
- Act of terrorism in place of work
- Accidentally supporting terrorist groups via our work with partner organisations
- Large scale political change or further economic or social collapse 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.

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 and online Crowdfunding campaigns 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).

Seenaryo additionally has a Code of Conduct, a Bullying, Harassment & Abuse Policy and a Protection Against Sexual Exploitation & Abuse Policy which outline the behaviour expected of all Seenaryo staff, including trustees.

All of Seenaryo's policies - including those on Controlling Risks, Behaviour & Ethics, Financials & Due Diligence, Staff Rights & Responsibilities, and the Family Friendly suite of policies, are publicly available to read online at: <https://www.seenaryo.org/policies>.

PLANS FOR THE FUTURE

In late 2022, Seenaryo published a new strategy covering the period 2023-25. The principal strategic priorities in the strategy, which Seenaryo plans to focus on in the coming years, are:

1. **INNOVATION LAB** Be smart, collaborative and creative in our project design, exploring new ways to deepen the impact of theatre and play
2. **ENDORSEMENT** Position ourselves as the regional experts in participatory theatre and play-based learning through certification, press & public speaking
3. **INVESTMENT IN TRAINING & RESOURCES** Increase reach of Communities programme by 50% and reach of Schools programme to 10,000 teachers and 200,000 children by spending on resource development and distribution
4. **LARGER GRANTS** Ready ourselves to manage larger grants – and secure them

More specifically, in 2023-24 Seenaryo aims to achieve the following:

Seenaryo in Communities Programme

- Deliver a number of Youth Studio productions in new regions in both Lebanon and Jordan
- Implement a major new women's leadership programme in Bekaa, Lebanon, training women as political and community leaders through theatre
- Increase our pool of freelance facilitators by 50%
- Build a partnership with a UK drama school
- Update and develop the Seenaryo Cookbook, our guidebook for facilitators, with further content sections

Seenaryo in Schools Programme

- Launch "Seenaryo Scenechangers", which trains youth in Lebanon and Jordan to deliver the curriculum through theatre in primary and secondary schools - Seenaryo's first time working in classrooms with older children

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- Refactor and relaunch the Seenaryo Playkit app with new features
- Build a partnership with a major UK university to evaluate, improve and endorse the Seenaryo Playkit's pedagogical approach
- Scale Playkit trainings across government schools in Lebanon and Jordan
- Start training teachers in one new country (Palestine or Iraq)

Operations, Fundraising & Communications

- Develop a new set of Standard Operating Procedures covering all finance, procurement and operations to ensure donor compliance and operational effectiveness at a larger scale
- Launch a CRM (Customer Relationship Management) database to track and systematize relations with donors and partners
- Apply for at least 3 larger grants (£100k+) to allow sustainable scaling
- Develop Seenaryo's public profile by securing international press, awards and increasing Seenaryo's representation in relevant international conferences
- Build out HR policies including performance management, job evaluation and competency frameworks

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

Lina Khatib

Nikhil Alexander Khosla

Shifa Obeid

Salim Salama

Luke Hayman (appointed 27 April 2023)

Ziba Sarikhani (appointed 10 July 2023)

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)
- 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

SEENARYO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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 four years and one month)
- b) Jennifer Allsopp for three years (left 14/10/2020 – after three years and three 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 trialed 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. Relations between Seenaryo UK and Seenaryo Lebanon are governed by a rolling Funding & Governance Agreement.

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.

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.

SEENARYO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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:


Alex Khosla (Sep 20, 2023 22:44 GMT+1)

Nikhil Alexander Khosla, Trustee and Chair

Dated: Sep 20, 2023

SEENARYO**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the financial statements of Seenaryo for the year ended 31 December 2022, which are set out on pages 18 to 34.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Seenaryo in accordance with section 130 of the 2011 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

SEENARYO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

DRH Hoose

David Hoose (Sep 21, 2023 07:47 GMT+1)

David Hoose FCA
Mazars LLP
Two Chamberlain Square
Birmingham
B3 3AX

Date: Sep 21, 2023

SEENARYO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	2	217,570	226,938	444,508	537,603
Charitable activities	3				
Communities		-	-	-	11,782
Schools		180	12,746	12,926	8,037
Total income		217,750	239,684	457,434	557,422
Expenditure on:					
Raising funds	5	55,762	-	55,762	40,963
Charitable activities	6	93,888	434,161	528,049	512,645
Total expenditure		149,650	434,161	583,811	553,608
Net income / (expenditure) for the year		68,100	(194,477)	(126,377)	3,814
Transfers between funds		(205,187)	205,187	-	-
Net income / (expenditure) before other recognised gains and losses		(137,087)	10,710	(126,377)	3,814
Net gain / (loss) on unrealised foreign currency balances		20,340	-	20,340	(7,526)
Net movement in funds	15	(116,747)	10,710	(106,037)	(3,712)
Reconciliation of funds:					
Total funds brought forward		414,516	61,156	475,672	479,384
Total funds carried forward		297,769	71,866	369,635	475,672

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 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	11		-		1,666
					<u>1,666</u>
Current assets					
Debtors	12	23,445		73,029	
Cash at bank and in hand		<u>357,273</u>		<u>419,037</u>	
		<u>380,718</u>		<u>492,066</u>	
Net current assets			<u>380,718</u>		<u>492,066</u>
Creditors: amounts falling due within one year	13		<u>(11,083)</u>		<u>(18,060)</u>
Total assets less current liabilities	14		369,635		475,672
Total net assets			<u>369,635</u>		<u>475,672</u>
The funds of the charity:					
Restricted income funds	15		71,866		61,156
Unrestricted income funds:					
Designated funds		204,296		175,676	
General funds		<u>93,473</u>		<u>238,840</u>	
Total unrestricted funds			297,769		414,516
Total charity funds			<u>369,635</u>		<u>475,672</u>

The financial statements were approved by the Board on Sep 20, 2023
and signed on its behalf by:


Alex Khosla (Sep 20, 2023 22:44 GMT+1)

Name: Nikhil Alexander Khosla
Trustee and Chair

SEENARYO
STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2022

	Note	2022		2021	
		£	£	£	£
Cash flows from operating activities:	16				
Net cash provided by / (used in) operating activities			(61,764)		(30,950)
Cash flows from investing activities:					
Purchase of fixed assets		-		-	
Net cash provided by / (used in) investing activities		-		-	
Net cash provided by / (used in) financing activities			-		-
Change in cash and cash equivalents in the year			(61,764)		(30,950)
Cash and cash equivalents at the beginning of the year			419,037		449,987
Cash and cash equivalents at the end of the year	17		357,273		419,037

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 asset.

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

e) 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.

f) 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.

g) 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.

h) 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.

i) 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.

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

j) 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

k) 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.

l) 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.

m) 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.

n) Pensions

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

o) 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.

SEENARYO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022****1. Accounting policies (continued)****p) 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	2022	2021
	£	£	£	£
Donation from grants	184,120	224,638	408,758	521,553
Donation in kind	33,450	2,300	35,750	16,050
	217,570	226,938	444,508	537,603

Income from unrestricted donations includes monies received from fundraising supper £106,869 (2021: £29,407).

Donation in kind in 2022 relates to the value of goods and services provided freely to the Charity in respect of fundraising activities (£11,450), legal advice in Lebanon (£5,000) and office rent (£17,000) all of which are unrestricted. The Charity also received an in kind restricted donation of £2,300 towards project venue hire in 2022.

Donations 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.

SEENARYO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022****3. Income from charitable activities**

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Earned income - Communities				
Children's Theatre Lebanon	-	-	-	11,782
Earned income – Schools				
Distance Learning	-	-	-	7,449
Playkit Resource Development	-	-	-	85
Playkit Teacher Training	-	-	-	503
Playkit Lebanon	-	4,583	4,583	-
Playkit Jordan	-	8,163	8,163	-
Unrestricted earned income	180	-	180	-
	180	12,746	12,926	19,819

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	Support		2022	2021
	apportionment	Costs	Governance	£	£
		£	£		
Human resources and related costs	Time	41,276	-	41,276	27,877
Travelling costs	Usage	1,020	-	1,020	2,528
Office overheads	Usage	47,084	-	47,084	33,149
Independent examiners' fee	Governance	-	4,320	4,320	4,380
Bookkeeping and payroll costs	Governance	-	188	187	11,096
Legal and professional fees	Governance	-	-	-	1,536
		89,380	4,508	93,888	80,566

Human resource cost totalling £357,986 (2021:£318,568) including £75,482 relating to freelance services, have been charged directly to the projects to which they relate. The balance of human resource cost £79,028 (2021: £59,918) has been allocated between fundraising expenditure £37,752 (2021: £32,041) and charitable expenditure £41,276 (2021: £27,877).

5. Analysis of fundraising expenses

	2022	2021
	£	£
Activity attributed directly	18,010	8,922
Support costs (note 4)	37,752	32,041
	55,762	40,963

SEENARYO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022****6. Analysis of charitable expenditure 2022**

	Charitable activities		
	Communities	Schools	2022
	£	£	£
Children's Theatre Lebanon	46,440	-	46,440
Children's Theatre Jordan	66,033	-	66,033
Youth Theatre Lebanon	61,866	-	61,866
Youth Theatre Jordan	49,200	-	49,200
Women's Theatre Lebanon	67,271	-	67,271
Playkit Lebanon	-	68,770	68,770
Playkit Jordan	-	74,581	74,581
	290,810	143,351	434,161
Support costs (note 4)	46,944	46,944	93,888
Total expenditure 2022	337,754	190,295	528,049

Of the total charitable expenditure, £93,888 was unrestricted (2021: £269,594) and £434,161 was restricted (2021: £282,776).

Analysis of charitable expenditure 2021

	Charitable activities		
	Communities	Schools	2021
	£	£	£
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
Playkit Resource Development	-	16,912	16,912
Playkit Teacher Training	-	64,988	64,988
Grant payments to Lebanon	-	62,523	62,523
	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

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	346,042	256,628
Social security	10,489	10,938
Employer's contribution to defined contribution pension schemes	3,622	3,635
Training and benefits	-	8,310
Freelance services	76,861	98,976
	437,014	378,487

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

The total employee cost including pension contributions of the key management personnel were £203,122 (2021: £170,957).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

No trustees were made payments for reimbursement of travel and subsistence costs relating to attendance at meetings of the trustees (2021: £nil).

8. Staff numbers

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

	2022	2021
	No.	No.
Charitable activities	16	15
	16	15

9. Related party transactions

There are no related party transactions to disclose for 2022 (2021: none).

During the year the charity received donations totaling £3,063 from trustees (2021: £3,240).

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 totaling £17,110 to Seenaryo Lebanon (2021: £20,512).

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 the year	-	-	-
At the end of the year	<u>5,000</u>	<u>2,000</u>	<u>7,000</u>
Depreciation			
At the start of the year	3,334	2,000	5,334
Charge	<u>1,666</u>	-	<u>1,666</u>
At the end of the year	<u>5,000</u>	<u>2,000</u>	<u>7,000</u>
Net book value			
At the end of the year	<u>-</u>	<u>-</u>	<u>-</u>
At the start of the year	<u>1,666</u>	-	<u>1,666</u>

12. Debtors

	2022 £	2021 £
Taxation recoverable	3,348	21,133
Accrued income	20,097	47,883
Prepayments	-	4,013
	<u>23,445</u>	<u>73,029</u>

SEENARYO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022****13. Creditors: amounts falling due within one year**

	2022	2021
	£	£
Taxation and social security	4,790	3,294
Other creditors and accruals	6,293	14,766
	11,083	18,060

14. Analysis of net assets between funds as at 31 December 2022

	General			
	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Tangible fixed assets	-	-	-	-
Net current assets	93,473	204,296	71,866	369,635
Net assets at the end of the year	<u>93,473</u>	<u>204,296</u>	<u>71,866</u>	<u>369,635</u>

Analysis of net assets between funds as at 31 December 2021

	General			
	Unrestricted	Designated	Restricted	Total
	£	£	£	£
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	<u>238,840</u>	<u>175,676</u>	<u>61,156</u>	<u>475,672</u>

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. Movement in funds

During the year	At 1 January 2022 £	Incoming resources & gains £	Outgoing Resources & gains £	Transfers £	At 31 December 2022 £
Restricted funds:					
Communities					
Children's Theatre Lebanon	15,806	33,441	(46,440)	15,412	18,219
Children's Theatre Jordan	36,483	57,477	(66,033)	23,095	51,022
Youth Theatre Lebanon	5,218	13,884	(61,866)	22,069	(20,695)
Youth Theatre Jordan	922	18,533	(49,200)	30,815	1,070
Women's Theatre Lebanon	-	38,218	(67,271)	25,549	(3,504)
Schools					
Playkit Lebanon	1,364	49,972	(68,770)	35,693	18,259
Playkit Jordan	1,363	28,159	(74,581)	52,554	7,495
Total restricted funds	61,156	239,684	(434,161)	205,187	71,866
Unrestricted funds:					
Designated funds:					
Operating Reserve	87,838	-	-	14,310	102,148
Opportunity Reserve	87,838	-	-	14,310	102,148
Total designated funds	175,676	-	-	28,620	204,296
General funds	238,840	217,750	(149,650)	(233,807)	93,473
Total unrestricted funds	414,516	217,750	(149,650)	(205,187)	297,769
Total funds	475,672	457,434	(583,811)	-	369,635

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 £1,175 of funds logged as restricted income for the playkit were transferred to unrestricted funds at the year end. This is because these funds were earned income and as such they were unrestricted at point of receipt. A note that £10,094 of funds logged as restricted income for Playkit were transferred to unrestricted funds at the year end. This is because these funds were earned income and as such they were unrestricted at point of receipt.

SEENARYO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022****15. Movement 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 the year	At 1 January 2021 £	Incoming resources & gains £	Outgoing Resources & gains £	Transfers £	At 31 December 2021 £
Restricted funds:					
Seenaryo in Communities					
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	-
Seenaryo in Schools					
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

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. Movement 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 a reasonably short period of time. At the year-end there was £102,148 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 £102,148 of utilised Opportunity Reserve carried forward.

Purposes of restricted funds

Seenaryo in Communities

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 £18,219.

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 £51,022.

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 note in 2021 include 31 / 12 and As If Nothing Happened. At the year-end the balance was (£20,695).

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. Movement in funds (continued)

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 £1,070.

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 the balance was (£3,504).

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 this fund was fully expended.

Play-based learning

Playkit Lebanon

This restricted fund relates to monies received towards the Seenaryo Playkit in Lebanon. The Seenaryo Playkit is an in-person teacher training and app aimed at teachers of 3 to 8 years old, and monies are spent on developing the training and app as resources (the app includes flashcards, teacher tutorial videos, and written instructions for games, songs and interactive stories), as well as on delivering in-person training to allow teachers to deliver their curriculum through play. At the year-end the unexpended balance was £18,259.

Playkit Jordan

This restricted fund relates to monies received towards the Seenaryo Playkit in Jordan. Please see above for a description of the Seenaryo Playkit. At the year-end the unexpended balance was £7,495.

SEENARYO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022****16. Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	2022	2021
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(106,037)	(3,712)
Depreciation charges	1,666	1,667
(Increase) / decrease in debtors	49,584	(34,753)
Increase / (decrease) in creditors	(6,977)	5,848
	<u>(61,764)</u>	<u>(30,950)</u>
Net cash provided by / (used in) operating activities	<u>(61,764)</u>	<u>(30,950)</u>

17. Analysis of cash and cash equivalents

	At 1 January		Other	At 31 December
	2022	Cash flows	Changes	2022
	£	£	£	£
Cash in hand	419,037	(61,764)	-	357,273
Total cash and cash equivalents	<u>419,037</u>	<u>(61,764)</u>	-	<u>357,273</u>