

Charity Registration No. 1173822



SEENARYO

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

FOR THE YEAR ENDED 31 DECEMBER 2023

SEENARYO

CONTENTS

Legal and Administrative Information	1
Trustees' Report	2
Independent Examiner's Report	16
Statement of Financial Activities	18
Balance Sheet	19
Statement of Cash Flows	20
Notes to the Financial Statements	21

SEENARYO
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Antonio Gould
Lina Khatib
Nikhil Alexander Khosla (Chair)
Shifa Obeid (Treasurer)
Salim Salama (resigned 26 February 2024)
Luke Hayman
Ziba Sarikhani

Charity number 1173822

Registered office 4A Dumbarton Road
London
SW2 5LU

Independent examiner David Hoose FCA
Forvis 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 2023



SEENARYO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and financial statements for the year ended 31 December 2023.

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 gives people the opportunities to create, collaborate and catalyse change through theatre and play. We know that theatre can unleash a community's collective power. Being centre 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. Reaching 139,000 children, youth and women since 2015, Seenaryo won the Arts, Culture & Heritage prize at the 2023 UK Charity Awards, received a 2023 Innovation Award from TheirWorld and was one of Expo 2020 Dubai's 120 Global Innovators.

In 2023, Seenaryo created 44 original theatre productions. We also trained 834 teachers to transform learning through play using the Seenaryo Playkit mobile phone app, reaching 12,645 schoolchildren. Our 2023 Impact Report is [here](#)..

By breaking apart the typical hierarchies of theatre and classrooms, Seenaryo's mission is to create playful spaces for the meaningful participation of under-served communities in Lebanon, Jordan and Palestine.

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

SEENARYO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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

Our main programme strands are:

Theatre in Communities: Seenaryo co-creates collaborative, powerful and imaginative theatre with groups of women, youth and children in partnership with organisations deeply rooted in the communities they serve. The original plays put participants at the heart of the creative process, giving them a space to collectively share and explore their stories and advocate for their rights.

Our award-winning Theatre Leadership Training aims to establish a culture of creativity for the long-term. We train and fund youth and women to run their own theatre projects in their communities.

Play in Classrooms: Through the Seenaryo Playkit, we transform classrooms to become participatory and child-centred. The Playkit is 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.

In 2024, we have begun training former youth theatre participants to become Scenechangers. They are using theatre to teach the curriculum in educational settings with 12 – 15 year olds throughout Lebanon and Jordan.

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.

SEENARYO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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 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 (especially through our Scenechangers programme). 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-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 train teachers in elementary and high schools (primary and secondary) as well as kindergartens, through our Scenechangers programme but also through commissioned trainings designed

for specific education providers. However, our focus is 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

Seenaryo’s advocacy falls into two approaches. First, we advocate for the value of arts and play in the development and education sectors in the region, by communicating the evidence and impact of our work with local and international partners and stakeholders, government and ministry representatives and other decisionmakers. Through this approach we aim to shift the landscape and investment in development and education so that participatory arts are a higher priority and play is prioritized in education. Second, through our plays, we provide a platform for our participants to advocate for their rights. Our participants may have specific policy demands and campaigns, or they may demand respect and to have their voices and stories heard.

Who benefited from the services of Seenaryo?

Seenaryo aims to benefit under-served communities in the Arab region, particularly in Lebanon and Jordan – including refugees and the communities that host them. 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 9 out of 10 Syrian refugees require humanitarian assistance to meet their basic needs). In addition, since October 2023, the Hamas attacks and Israel’s military onslaught in Gaza, more than 200,000 people in Lebanon have been displaced internally (110,000 between October 2023 and September 2024, and an extra 90,000 up to time of writing in September 2024), many of whom face poor access to food, healthcare and education.

We work with groups of children, young adults and women. We focus on working with participants living in poverty, migrant domestic workers, and those affected by trauma and conflict including refugees. 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 indirect 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. Women 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),

SEENARYO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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

It has been a decade and a half of struggle and tragedy for the communities with whom Seenaryo works, but 2023 brought devastation of its own scale. The year began with the earthquake that destroyed swathes of Turkey and Syria; continued with a mass deportation campaign of Syrian refugees by the Lebanese authorities; and ended with Israel's brutal and ongoing assault on Gaza.

The communities that Seenaryo serves across Lebanon, Jordan and (more recently) Palestine's West Bank are directly and profoundly affected. Participants have lost family members, staff have been displaced, and across the region people live in a state of heightened anxiety about the future, unsure whether they will face another round of war, displacement, or worse.

In the midst of it all, 2023 was a year of rapid growth for Seenaryo: we created a record 44 live theatre plays, trained 834 teachers, grew our core team to 20 and our freelance team to 140 people. I'm particularly proud that we have been able to scale our deeply human, community-based approach by leveraging the multiplier effect of training teachers and trainers; by harnessing technology through our app; and by applying our participatory approach to some of the region's most pressing challenges. Among these challenges are the absence of women's civic leadership, sky-high youth unemployment, the crisis of democracy and governance in Lebanon, and the lack of quality education for all.

At Seenaryo, we approach participants as co-creators of knowledge and stories in the face of destruction and displacement. Together, we resist the dominant approach of many NGOs, treating communities as passive recipients of aid. Our model is grounded in the centrality of dialogue across differences: teachers and students, directors and actors, learn from each other and create together. By working with the least-served communities in our countries (whether refugees, children growing up in care, or those living in poverty), we burst open theatre and play-based education – typically the preserve of a wealthy minority – making them inclusive and accessible to all. And we make space for communities to advocate for their own rights, in a way that is radically, preciously joyful.

"After nourishment, shelter, and companionship, stories are the thing we need most in the world," says the British author Philip Pullman. We agree. As the Palestinian-American writer Edward Said wrote: "the permission to narrate is a form of power". Khawla, a Syrian participant in our film TILKA and in a recent women's leadership project, is all too aware of the power of these stories. "We pour parts of ourselves into each story, word and thought. It's not just my ideas anymore - it's our play. We work together as the owners of the performance. Seenaryo's participatory theatre takes from us to give back to us."

Stories are also what communities continue to carry with them in the wake of destruction and displacement. The question then becomes who gets to tell these stories, and who hears them.

SEENARYO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

In 2023, Seenaryo:

- Reached **19,505** people, directly or indirectly
- Had **1,367** children, youth and women participating in theatre, who created **44** original productions
- Delivered **2,206** hours of trainings, workshops and rehearsals
- Trained **206** youth and women in theatre facilitation and leadership
- Trained **834** teachers in **62** schools in play-based teaching methods who in turn reached **12,645** children

Our 2022-25 strategy identified four key strategic priorities. As a midpoint strategy review, we reflect on what we achieved in 2023:

1. **Innovation** in design & implementation of projects

- Created an innovative approach to peacebuilding, using theatre to address conflict within communities. Our theatre for peace projects were supported by KAICIID, WPHF and UN Women.
- Released our first feature-length documentary TILKA, which won Best Local Documentary at the Lebanese Independent Film Festival and was in competition at Cambridge Film Festival.
- Launched an entirely new strand of programming: Scenechangers. Over the next four years, Seenaryo will train 100+ youth to transform classrooms using theatre.

2. **Sector-wide recognition** from institutional bodies

- Toured internationally to Germany. The Palestinian and Lebanese participants took part in a youth theatre festival in Schwäbisch Hall, performed in Munich and sold out the show at TAK Theatre in Berlin.
- Seenaryo won the top Arts, Culture & Heritage prize at the 2023 UK Charity Awards, as well as a TheirWorld Innovation Award.
- Established a partnership with UCL's Institute of Education, often considered to be the leading education institute in the world. UCL researchers are evaluating the impact of the Seenaryo Playkit app and training.

3. **Investment in training & resources** to deliver work at scale

- A new app development company in Lebanon is redesigning the Seenaryo Playkit app, in preparation to relaunch it in 2024.
- Designed a Playkit Teacher Training that can be delivered in one day rather than our usual three. This allows us to reach hundreds of teachers who do not have the time to take the full training.
- Invested time and resources into updating our Theatre Leadership Training (TLT). Seenaryo's 2023 Charity Award was in recognition of the TLT and it is also shortlisted for an Ockenden Prize.

4. **Capacity building** for long-term impact

- Received our largest and most ambitious grant to date from DROSOS Foundation. They have funded the Scenechangers programme, which is a cross-country grant for the next four years. As part of the grant we have received organizational development mentoring from Alfanar Venture Philanthropy.
- Developed a series of standard operating procedures to regulate the organisation, ensuring compliance and risk management as we continue to grow.
- 10 new staff members have joined the team over the last 12 months, in order to increase our organizational capacity.

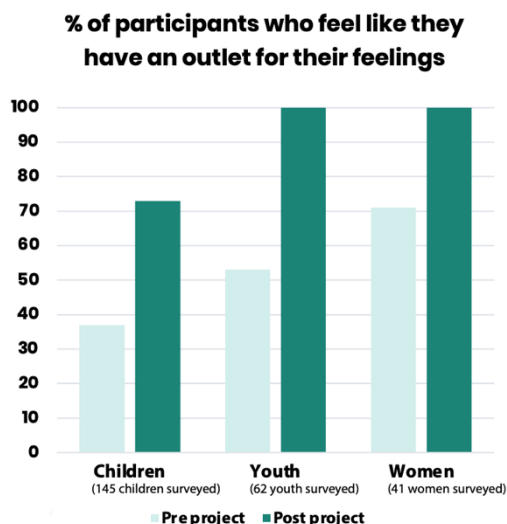
SEENARYO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Theatre in Communities evaluation from 2023

“When I perform, I can release and reach new heights within myself – like the snake when it sheds its skin, I reveal myself in new ways. Theatre gave me so much space to discover what I wanted.” – Saleem, theatre participant in Jordan

- 99% of youth agreed they gained skills useful for their professional life (80 youth surveyed)
- There was a 25% increase in women and youth who interact more with people from other backgrounds and religions to themselves (83 participants surveyed)
- 100% of women felt they have more of their own ideas and can think more freely for themselves (41 women surveyed)
- 100% of trainee theatre leaders feel more confident in applying for jobs in theatre and education after the training (77 theatre leadership trainees surveyed)



“At the start of the project, we separated ourselves: boys staying in one group and girls in another. But then because we were working as a team, we had to come together. This idea of segregation shouldn’t exist in the first place. We shouldn’t be listening anymore to the traditional idea that boys and girls can’t work together. At the end of the day we’re all human...and we should be united.” – ‘Khadija’, who was in the ensemble of Laundry Off The Line, a Seenaryo Cycle funded by Team Archie in Rusaifeh, Jordan.

“Staying at home had deeply affected me, I had forgotten how to speak to people. Participating in theatre helps you understand other people better, as you start to empathise with them.” – Hanane, theatre participant in Bekaa, Lebanon

“Meeting people who are different from me during this project has helped me to feel a sense of connection with others, rather than fear.” – Haneen, theatre participant in Jordan

“The [theatre leadership] training gave me the self-belief to speak out, the self-belief to be myself, to know who I am, where I want to work and what I want to do with my life...” – Women’s leadership trainee, Lebanon

“The performers really believed in the play and you could feel the harmony between them... They had the space to express things that they never usually can say.” – Dalal, Jordanian Ministry of Culture

SEENARYO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Play in Classrooms evaluation from 2023

(721 out of 834 teachers surveyed)

- 4/5 teachers have seen changes among children with learning difficulties or disabilities since implementing the Playkit
- There was a 63% increase in teachers who agree that children in their classrooms can regulate their emotions (78% post-training, up from 48% pre-training)
- 100% of teachers use Playkit materials at least once a week and 96% use them 2 or 3 times a week

"I have a student who always used to be isolated and refused to participate. After introducing the Playkit approach, he started interacting more and more in the classroom. He even made friends, whereas he never used to play with anyone in the playground." – 'Amal', who took the Playkit teacher training in Hasbaya, South Lebanon

"I've moved to a new school and am now using the Playkit. Even though I have 38 children in my class, I no longer face many challenges or issues. The behaviour and classroom management techniques help me greatly in the classroom." – 'Razan', who took the Playkit teacher training in Jerash, Jordan

"[The Playkit training] really adds value to the rigid curriculum we have to follow. The students now have fun and laugh while studying and the teachers have lots of new ideas. We noticed that the shy students are engaged in class and don't feel left out anymore. We also work with children who have mental health issues and we're now seeing them smiling, playing and interacting with others, which makes us feel so happy. We can see they are expressing their needs and feelings." – Soha, headteacher of Arfan School in Lebanon

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 £676,742 of which £314,435 related to general funds and £362,307 were received as restricted funds towards specific activities. Included within total revenue were in kind donations valued by the trustees at £48,848. Expenditure for the period totalled £686,311 of which £183,153 related to general fund expenditure and £503,158 related to restricted funds.

The results show an excess of expenditure over income on general funds of £76,636 and this when subtracted from general reserves brought forward gives a balance £208,427 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 £4,930 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 £209,226 in its designated reserve funds.

The results also reveal a surplus of income over expenditure of £67,067 on restricted funds. At the year end date restricted funds stood at £126,654.

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.

SEENARYO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Operating Reserve

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

Opportunity Reserve

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

Amount of Reserves

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

The target minimum for each of the Operating and Opportunity Reserves is equal to 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 Archie Lloyd Charitable Foundation, The Arthur and Holly Magill Foundation, Asfari Foundation, Back to the Future, Educational Opportunity Foundation (formerly British & Foreign School Society), Crown Prince Foundation, Drosos Foundation, The Galashan Trust, The International Dialogue Centre (KAICIID), Kindernoithilfe, Laura Kinsella Foundation, LEAP MIT Solve Program, Linbury Trust, Moleskine Foundation, Nommontu Foundation, The Roger and Ingrid Pilkington Charitable Trust, Rebecca Dykes Foundation, Ruby & Minoo N. Master Charity Foundation, Siren Associates, TheirWorld
- **Government & multilateral agency grants:** including the Canadian government (CFLI Jordan and CFLI Lebanon), French government (French Embassy Jordan and Institut Français du Liban), German government (GIZ Civil Peace Service and Center for International Cultural Education of the Goethe-Institut Schwäbisch Hall), UK government (UK Aid from the UK Government and UK ESRC Impact Acceleration Award (IAA)), US government (US Embassy Julia Taft Refugee Fund), and UN Women (Women's Peace & Humanitarian Fund).

SEENARYO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

- **Earned income:** through NGO partners who pay for Seenaryo's services: including Caritas Lebanon, JRS Jordan, Crown Prince Foundation (Jordan) 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. In 2023 Seenaryo also held our first match funding campaign with the Big Give. Seenaryo supporters 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 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 highly liquid instruments, principally bank accounts.

RISK POLICY

Seenaryo works in fragile and conflict-affected contexts and with vulnerable communities, which means that we face a complex set of overlapping risks that fluctuate regularly. Senior Seenaryo team members review the organisational Risk Register on a monthly basis (or more regularly in times of crisis) to update and assess current threat levels based on a series of triggers, and to act according to the mitigations required by the current threat level. At every board meeting, the trustees review the risks to which the Charity is exposed in order 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
- Government intervention due to working with marginalised groups (e.g. hiring undocumented people/not paying social security, supporting LGBTIQ communities) or compliance issues
- War due to violence in Israel, Palestine or Syria spilling over
- Large scale political change or further economic or social collapse in Lebanon, Jordan, Palestine or Syria
- Economic collapse in Lebanon: hyperinflation, rise in unemployment, closure of businesses and local NGOs
- 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
- Accidentally supporting terrorist groups via our work with partner organisations

FUNDING PRACTICES

Seenaryo has a Due Diligence Policy and an Acceptance of Gifts Policy, both of which are publicly available on our website and which are 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.

SEENARYO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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 an email 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, online Crowdfunding campaigns and other public events including film screenings 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 and a document for the Protection against Sexual Exploitation and Abuse, 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 which outlines 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

Seenaryo plans for 2024 to be another year of significant growth for the organisation, as we begin to make plans for our 10th anniversary year in 2025. In addition to our current programmes, key new initiatives for 2024 include:

Theatre in Communities programme

- **Youth Advocacy and Democratic Engagement in Lebanon:** Launch a major new theatre project aimed at addressing Lebanon's political crisis by building a cohort of youth political advocates through theatre.
- **Touring our documentary:** Screen our award-winning film TILKA at least 15 times in at least 3 countries.

SEENARYO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

- **Theatre for wellbeing in South Lebanon:** Create a play with young people affected by the conflict with Israel on Lebanon's Southern border.

Play in Classrooms programme

- **Relaunch the Seenaryo Playkit app:** The Seenaryo Playkit app is currently being redesigned by new app developers who are rewriting the code and updating the design to be more user-friendly.
- **Ministry relationships:** We hope to develop our relationship with the Ministries of Education in Lebanon and Jordan. With their endorsement, we hope to scale the Playkit to reach more teachers than ever before.
- **Create new Teacher Communities:** We plan to create Teacher Communities for those using play in their classrooms. These will be online and in-person spaces where teachers can reflect, connect, learn and commit long-term to delivering and advocating for play-based teaching.
- **Resource creation across Playkit and Scenechangers programmes:** We will develop new games, songs and stories for the Seenaryo Playkit app. We are exploring avenues for sharing Seenaryo songs on platforms such as Spotify, YouTube and iTunes. We will also create a whole new training handbook for the Scenechangers programme, geared towards training 128 youth as theatre facilitators in classrooms.

Cross-programme, fundraising and operations

- **Projects in Palestine:** With funding from TheirWorld, we plan to run our first Playkit trainings in Palestine in 2024 (dependent on the security situation in the West Bank). We also plan to explore launching children's theatre programmes in Palestine geared towards relieving trauma.
- **Building out Monitoring & Evaluation:** Ahead of our 10-year anniversary in 2025, we plan to develop our MEAL (Monitoring, Evaluation and Learning) tools, including building an assessment tool for the social return on investment in Seenaryo's work; and building our data analysis and visualization capabilities.
- Apply for and secure at least **3 larger grants** (£100k+) to allow sustainable scaling.
- Build out **HR policies** including job evaluation and competency frameworks.
- Organise a number of **smaller philanthropy events to cultivate new donors**, instead of the usual Seenaryo Supper.

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

Luke Hayman

Lina Khatib

Nikhil Alexander Khosla

Shifa Obeid

Salim Salama (resigned 26 February 2024)

Ziba Sarikhani

SEENARYO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 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 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, updated in August 2024 to 420192119) 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

SEENARYO

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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 (Oct 18, 2024 10:04 GMT+1)

Nikhil Alexander Khosla, Trustee and Chair

Dated: **18/10/2024**

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

I report on the financial statements of Seenaryo for the year ended 31 December 2023, 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.



[David Hoose \(Oct 18, 2024 10:08 GMT+1\)](#)

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

Date: **18/10/2024**

SEENARYO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Restated Total 2022 £
Income from:					
Donations and legacies	2	309,328	348,792	658,120	313,576
Charitable activities	3				
Schools		5,107	13,515	18,622	8,343
Total income		314,435	362,307	676,742	321,919
Expenditure on:					
Raising funds	5	48,886	-	48,886	55,762
Charitable activities	6	134,267	503,158	637,425	395,131
Total expenditure		183,153	503,158	686,311	450,893
Net income / (expenditure) for the year		131,282	(140,851)	(9,569)	(128,974)
Transfers between funds	15	(207,918)	207,918	-	-
Net income / (expenditure) before other recognised gains and losses		(76,636)	67,067	(9,569)	(128,974)
Net gain / (loss) on unrealised foreign currency balances		-	-	-	20,340
Net movement in funds	15	(76,636)	67,067	(9,569)	(108,634)
Reconciliation of funds:					
Total funds brought forward		285,063	59,587	344,650	453,284
Total funds carried forward		208,427	126,554	335,081	344,650

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 2023

	Notes	2023		Restated 2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		-		-
Current assets					
Debtors	12	46,845		23,445	
Cash at bank and in hand		304,313		332,288	
		<u>351,158</u>		<u>355,733</u>	
Net current assets			351,158		355,733
Creditors: amounts falling due within one year	13		<u>(16,077)</u>		<u>(11,083)</u>
Total assets less current liabilities	14		335,081		344,650
Total net assets			<u>335,081</u>		<u>344,650</u>
The funds of the charity:	15				
Restricted income funds			126,654		59,587
Unrestricted income funds:					
Designated funds		209,226		204,296	
General funds		<u>(799)</u>		<u>80,767</u>	
Total unrestricted funds			208,427		285,063
Total charity funds			<u>335,081</u>		<u>344,650</u>

18/10/2024

The financial statements were approved by the Board on
and signed on its behalf by:



Alex Khosla (Oct 18, 2024 10:04 GMT+1)

Name: Nikhil Alexander Khosla
Trustee and Chair

SEENARYO
STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2023

	Note	2023		Restated 2022	
		£	£	£	£
Cash flows from operating activities:	16				
Net cash provided by / (used in) operating activities			(27,975)		(64,361)
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			(27,975)		(64,361)
Cash and cash equivalents at the beginning of the year			332,288		396,649
Cash and cash equivalents at the end of the year	17		304,314		332,288

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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 escalating conflict in the Middle East has severely impacted the countries in which Seenaryo works. At time of writing, Israel has expanded its military operations to Gaza, Lebanon, the West Bank, Syria and Yemen and the prospect of direct, sustained confrontation between Iran and Israel is at an all-time high. An estimated 1.9 million Palestinians in Gaza have been forced from their homes, as well as 1.2 million people in Lebanon (including Lebanese nationals, Syrian and Palestinian refugees and migrant workers, all of whom participate in Seenaryo projects). The civilian death toll is rising every day and Seenaryo team members and operations are profoundly affected.

The Trustees have assessed the impact that the conflict 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 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.

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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

1. 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	2023	Restated 2022
	£	£	£	£
Donation from grants	279,620	329,652	609,272	277,826
Donation in kind	29,708	19,140	48,848	35,750
	309,328	348,792	658,120	313,576

Income from unrestricted donations includes monies received from fundraising supper £137,528 (2022: £106,869).

Donation in kind in 2023 relates to the value of goods and services provided freely to the Charity in respect of fundraising activities (£2,408) and admin expenses (£27,300) all of which are unrestricted. The Charity also received an in kind restricted donation of £19,140 towards project venue hire in 2023.

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.

SEENARYO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023****3. Income from charitable activities**

	Unrestricted	Restricted	2023	Restated 2022
	£	£	£	£
Earned income - Theatre				
Women's Theatre Jordan	-	11,694	11,694	-
Youth Theatre Jordan	-	1,822	1,822	-
Earned income –Play based learning				
Playkit Jordan	-	-	-	8,163
Unrestricted earned income	5,106	-	5,106	180
	5,106	13,516	18,622	8,343

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	2023	Restated 2022
		£	£	£	£
Human resources and related costs	Time	47,765	-	47,765	41,276
Travelling costs	Usage	2,178	-	2,178	1,020
Office overheads	Usage	24,029	-	24,029	42,681
Independent examiners' fee	Governance	-	9,840	9,840	4,320
Bookkeeping and payroll costs	Governance	-	907	907	187
Legal and professional fees	Governance	-	3,740	3,740	-
Transfer to Lebanon	Usage	45,808	-	45,808	115,833
		119,780	14,487	134,267	205,317

Human resource cost totalling £272,355 (2022:£327,986) including £41,077 relating to freelance services, have been charged directly to the projects to which they relate. The balance of human resource cost £82,234 (202,21: £79,208) has been allocated between fundraising expenditure £34,559 (2022: £37,752) and charitable expenditure £47,765 (202,21: £41,276).

5. Analysis of fundraising expenses

SEENARYO**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	£	£
Activity attributed directly	14,327	18,010
Support costs (note 4)	34,559	37,752
	48,886	55,762

6. Analysis of charitable expenditure 2023

	Charitable activities		2023
	Theatre	Play-based learning	
	£	£	£
Children's Theatre Jordan	220,381	-	220,381
Youth Theatre Jordan	65,818	-	65,818
Scenecounters Jordan	-	99,264	99,264
Playkit Jordan	-	117,695	117,695
	286,199	216,959	503,158
Support costs (note 4)	67,134	67,134	134,267
Total expenditure 2023	353,333	284,093	637,425

Of the total charitable expenditure, £134,267 was unrestricted (2022: £93,888) and £503,158 was restricted (2022: £434,161).

Analysis of charitable expenditure 2022

	Charitable activities		Restated 2022
	Theatre	Play-based learning	
	£	£	£
Children's Theatre Jordan	66,033	-	66,033
Youth Theatre Jordan	49,200	-	49,200
Playkit Teacher Training	-	-	-
Grant payments to Lebanon	-	74,581	74,581
	115,233	74,581	189,814
Support costs (note 4)	102,658	102,659	205,317
Total expenditure 2022	217,891	177,240	395,131

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

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	291,678	346,042
Social security	13,461	10,489

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Employer's contribution to defined contribution pension schemes	4,322	3,622
Freelance services	45,218	76,861
	354,679	437,014

No employee earned more than £60,000 during the year (2022: £nil).

The total employee cost including pension contributions of the key management personnel were £231,271 (2022: £203,122).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

No trustees were made payments for reimbursement of travel and subsistence costs relating to attendance at meetings of the trustees (2022: £nil).

8. Staff numbers

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

	2023	2022
	No.	No.
Charitable activities	22	16
	22	16

9. Related party transactions

There are no related party transactions to disclose for 2023 (2022: none).

During the year the charity received donations totaling £1,120 from trustees (2022: £3,063).

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 £216,452 to Seenaryo Lebanon (2022: £115,833).

10. Taxation

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

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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	5,000	2,000	7,000
Charge	-	-	-
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>-</u>	<u>-</u>	<u>-</u>

12. Debtors

	2023 £	2022 £
Taxation recoverable	5,915	3,348
Accrued income	40,930	20,097
Prepayments	-	-
	<u>46,845</u>	<u>23,445</u>

13. Creditors: amounts falling due within one year

	2023 £	2022 £
Taxation and social security	9,367	4,790
Other creditors and accruals	6,710	6,293

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16,077 **11,083**

14. Analysis of net assets between funds as at 31 December 2023

	General			
	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Tangible fixed assets	-	-	-	-
Net current assets	6,235	209,226	119,620	335,081
Net assets at the end of the year	<u>6,235</u>	<u>209,226</u>	<u>119,620</u>	<u>335,081</u>

Analysis of net assets between funds as at 31 December 2022

	General			Restated
	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Tangible fixed assets	-	-	-	-
Net current assets	80,767	204,296	59,587	344,650
Net assets at the end of the year	<u>80,767</u>	<u>204,296</u>	<u>59,587</u>	<u>344,650</u>

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

15. Movement in funds

During the year	At 1 January 2023 £	Incoming resources & gains £	Outgoing Resources & gains £	Transfers £	At 31 December 2023 £
Restricted funds:					
Communities					
Children's Theatre Jordan	51,022	79,193	(220,381)	143,546	53,380
Youth Theatre Jordan	1,070	31,480	(65,818)	33,268	-
Schools					
Playkit Jordan	7,495	59,004	(117,695)	82,224	31,028
Scenechangers Jordan	-	192,630	(99,264)	(51,120)	42,246
Total restricted funds	59,587	362,307	(503,158)	207,918	126,654
Unrestricted funds:					
Designated funds:					
Operating Reserve	102,148	-	-	2,465	104,613
Opportunity Reserve	102,148	-	-	2,465	104,613
Total designated funds	204,296	-	-	4,930	209,226
General funds	80,767	314,435	(183,153)	(212,848)	(799)
Total unrestricted funds	285,063	314,435	(183,153)	(207,918)	208,427
Total funds	344,650	676,742	(686,311)	-	355,081

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.

Additionally transfers were made to our designated operating and opportunity reserves to account for six months of operational costs based on our original 2023 projections. From 2020 onwards, Seenaryo calculates

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

15. Movement in funds (continued)

During the year	Restated At 1 January 2022 £	Restated Incoming resources & gains £	Restated Outgoing Resources & gains £	Restated Transfers £	Restated At 31 December 2022 £
Restricted funds:					
Seenaryo in Communities					
Children's Theatre Jordan	36,483	57,477	(66,033)	23,095	51,022
Youth Theatre Jordan	922	18,533	(49,200)	30,815	1,070
Schools					
Playkit Jordan	1,363	28,159	(74,581)	52,554	7,495
Total restricted funds	38,768	104,169	(189,814)	106,464	59,587
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	(261,079)	(135,084)	80,767
Total unrestricted funds	414,516	217,750	(261,079)	(106,464)	285,063
Total funds	453,284	321,919	(450,893)	-	344,650

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.

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

15. Movement in funds (continued)

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 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 £59,202.

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. At the year-end the balance was (£12,856).

Play-based learning

Playkit Jordan

This restricted fund relates to monies received towards the Seenaryo Playkit in Jordan. At the year-end the unexpended balance was £31,028.

Scenechangers Jordan

This restricted fund relates to monies received towards the Scenechangers project in Jordan. At the year-end the unexpended balance was £42,246.

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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

	2023	Restated 2022
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(9,569)	(108,634)
Depreciation charges	-	1,666
(Increase) / decrease in debtors	(23,400)	49,584
Increase / (decrease) in creditors	4,994	(6,977)
Net cash provided by / (used in) operating activities	<u>(27,975)</u>	<u>(64,361)</u>

17. Analysis of cash and cash equivalents

	Restated At 1 January 2023	Cash flows	Other Changes	At 31 December 2023
	£	£	£	£
Cash in hand	332,288	(27,975)	-	304,314
Total cash and cash equivalents	<u>332,288</u>	<u>(27,975)</u>	-	<u>304,314</u>

18. Prior year adjustment

The comparative figures of Seenaryo have been restated to reflect the following adjustment:

Upon review it was identified by the Trustees that included incorrectly in the prior year accounts were amounts relating to Seenaryo Lebanon, a separate entity. The trustees have therefore now amended the comparative figures to remove the amounts that relate to the separate Lebanese entity.

As a result of the above adjustment the income for 2022 has reduced by £135,515.

SEENARYO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The expenditure for 2022 has reduced by £132,918.

Cash at bank and in hand as at 31 December 2022 has reduced by £24,985.