

SEENARYO
REPORT OF THE TRUSTEES
AND THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

SEENARYO

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FOR THE YEAR ENDED 31ST DECEMBER 2020

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REFERENCE AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31ST DECEMBER 2020

Charity Number	1173822
Principal Office address	1302 Grand Regent Tower 2 Cadmium Square London E2 0FG
Trustees:	Antonio Gould Lily Harriss Lina Khatib Alex Khosla Shifa Obeid Salim Salama Zoe Tyndall
Independent examiner:	M Koureas FCCA Hetherington and Co Ltd 289 Green Lanes London N13 4XS
Bankers	The Co-operative Bank PO Box 101 1 Balloon Street, Manchester, M60 4EP



SEENARYO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

OBJECTIVES AND ACTIVITIES

Purposes and aims:

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

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

How the Charity achieves its objectives:

Seenaryo is a leading specialist in participatory arts and education with marginalised communities in Lebanon and Jordan. Having reached 67,000 children, youth and women to date, Seenaryo uses arts and play to transform education and equip people with the tools to collaborate, think critically and build transferable skills. Seenaryo is one of Expo 2020 Dubai's 120 Global Innovators and has been featured in Al Jazeera and Prospect Magazine. Through theatre and play, our mission is to support marginalised people to be powerful agents of their own lives and positive contributors to their societies.

- We facilitate the creation of powerful, high-quality performances.
- We support individuals in building social skills, life skills, and wellbeing.
- We foster social cohesion within and between refugee communities and host groups.
- We facilitate intercultural understanding within the Arab region and with countries outside of it.

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- We increase employment opportunities and professional capacity within teaching and facilitation.
- We transform teaching and learning to become child-centered, engaging and inclusive.

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

Ensuring the Charity's work achieves its aims:

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

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

PUBLIC BENEFIT

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The Charity Commission in its Charities and Public Benefit Guidance requires that two key principles be met to show that an organisation's aims are for the public benefit. First, there must be an identifiable benefit. Second, the benefit must be to the public or a section of the public.

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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. Confidence, wellbeing and resilience

We foster confidence, wellbeing and resilience 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, music and theatre are amongst the most significant things that can be created. Participants in our two programme strands, learn through play; attend workshops; create new pieces of art; and share and perform them publicly. They are supported to take ownership of their work. As well as confidence, we build wellbeing and resilience in our participants. Overcoming nerves or taking part in a less-assured skill (acting, singing, writing, painting and dancing) is paramount: we nurture people whilst also pushing them beyond their comfort zone, allowing them to develop strength and resilience by persevering to achieve their goals.

2. Social skills and life skills

Our 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, music, 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.

3. Engagement, participation and inclusion in learning

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

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4. Professional capacity

We increase the skills and employability of the teachers and young adults 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. We train schoolteachers and give them access to Seenaryo's teaching resources including the Playkit, allowing them to use arts in teaching the curriculum and build their skills in delivering student-led learning – approaches which have become standard good practice in education systems globally, but which are very much lacking in the countries in which we work. Many of the teachers we train in “emergency” refugee schools are new to teaching: they teach out of necessity but lack experience, and our training equips them with urgently-needed skills.

5. Social cohesion and intercultural understanding

Most of Seenaryo's programmes bring groups of participants together for the first time. Often, participants come from many different national and class backgrounds. We try to bring together beneficiaries of many different nationalities, but particularly Syrian and Palestinian refugees 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.

6. Advocacy at the local and regional level for participatory, play-based and arts-based approaches

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

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Who benefited from the services of Seenaryo?

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

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

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

Women make up a disproportionate number of Syrian refugees in Lebanon and Jordan. Not only have many women been through extreme trauma, but they also 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, brain drain and a lack of access to quality employment or training opportunities. Given these pressures on children, women and young adults, Seenaryo believe there is an urgent need for projects that equip these groups with the tools not just to survive, but to thrive.

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

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FORWORD FROM THE DIRECTORS

As 2020 has been such a tumultuous year world-over, it can be hard to convey what made the year *particularly* difficult for the communities we serve. The recently-widowed father, Nader, who spent four months home-schooling his two toddlers: "It's hard, I can tell you. At that age, you need your mother". The 8-year-old, Ali, who was home alone during the Beirut explosion: for months afterwards, he ran outside screaming every time a plane flew overhead.

However, to see only the crises in Lebanon and Jordan is to see only victims. Seenaryo is lucky to witness the creativity and strength of people in impossible circumstances. When Nader started delivering I Learn From Home, our distance learning programme, he enjoyed it so much that he requested more materials each week. He reflected afterwards: "It's been a very difficult journey, but extremely rewarding. I now know that I'm capable of looking after my children". Since making a play, Ali isn't scared. He's made new friends with children from other nationalities because the story they've written (about a destroyed house and a dinosaur who wants his youth back) belongs equally to the whole group.

Both of these programmes were forged in response to crises – Covid-19 school closures and the Beirut explosion. By inventing new models, we were able not just to keep working, but to double our reach in 2020 to 31,635 beneficiaries. Seenaryo's core value is that of meaningful participation, and this is central not only to how we deliver projects but also to how we run our organisation. We're therefore deeply proud of our talented team which now stands at 13 core and 60 freelance staff.

Theatre and play allow us to lay aside difference and come together as communities, to find a voice as powerful agents of change amidst injustice, and to heal amidst tragedy. We hope that 2021 will allow us to return to our core in-person projects. But even if this is impossible, we move forward equipped with powerful, new capabilities: of lo-fi online interventions, collaborating over distance, and quick and courageous responses.

Victoria Lupton & Oscar Wood

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ACHIEVEMENT AND PERFORMANCE

In 2020, Seenaryo:

- Reached **31,635** beneficiaries, directly or indirectly
- Had **702** children, youth and women participating in theatre, who created **29** original productions
- Trained **116** youth and women in theatre facilitation and leadership
- Trained **842** teachers in play-based teaching methods who in turn reached **21,050** children
- Had a combined social media following of **8,456**, and had its social media videos watched **798k** times

Theatre

Participants:

Of 335 children, youth and women evaluated after a Seenaryo theatre project:

Confidence, self-expression & self-worth

- 96% **gained confidence** in themselves and their abilities
- 91% felt they could **express their ideas** more effectively
- 94% said they **learnt more about themselves**

"I was very tired during this period – everyone had stopped work; the economic situation was difficult. We were under a lot of pressure, psychologically. The workshops changed my mental state. I'd leave them very happy."

Communication skills & ability to cooperate

- 97% felt more able to **work in a group** or team
- 89% are now better able to **understand the feelings of others**

Critical thinking

- 81% felt they were doing **better in school, university or work**
- 88% have more of their own ideas and **could think for themselves**

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Horizontal social cohesion

- 92% made **new friends**
- 94% felt **more accepting of views** and opinions different to others
- 96% said they saw something from a **new perspective**

"We became closer through the workshops, all of us facing this situation together, although we were apart."

CASE STUDY: RANIA, BLACK LIVES MATTER

"Theatre has given me strength. I didn't used to have the courage before Seenaryo to face my fears, and talk about being black and Lebanese in front of people. Now I have the **courage to talk clearly**. I know how to stand on stage and interact with people, even from different nationalities.

I'm a black girl who lives in a racist country, and I grew up not appreciating my skin colour and my hair. I used to hide in the corner because of people's mean words, especially at school. **Seenaryo offered me the opportunity to talk about it**. I wasn't sure if this was a good idea because I was ashamed. At the same time, the Black Lives Matter movement that happened in 2020 encouraged me to talk about it. I said to myself, "**this is my time to speak up**." For me, **Seenaryo was my way to tell people what I'm feeling and how I'm proud of myself and my blackness**.

Now I'm going to share my problems in front of everyone without being shy. I'm **discovering myself more and building my personality**. I'm proud of what I'm doing even if others reject me."

Wellbeing, healing and resilience

- 94% are more able to **cope with their feelings**
- 86% felt better equipped to **face their fears** and problems

"I stopped being stuck with my daily chores – cleaning, cooking, looking after the children. The Seenaryo team allowed us to forget our difficulties and have hope that there is a tomorrow."

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Trainees:

Of 15 trainees evaluated:

- 87% have ideas for **new career paths**
- 8.9/10 was the mean score for the **quality of instruction** from trainers
- 9/10 was the mean score for the **quality of support** of provided by Seenaryo

CASE STUDY: FARAH

Farah started as a participant with Seenaryo in 2015. She was 13 years old, playing the role of a genie in *Careful What You Wish For*. Over the last five years she has **created and performed six shows with us** including two Studio productions which toured nationally. In recent years she has also been **training as a facilitator** with Seenaryo and this year she **co- led a Cycle project**. Handing over the baton to the communities we work with has been Seenaryo's ambition since inception, and it's exciting to see this happen with Farah, who grew up in Shatila refugee camp. "My leadership skills have been really enhanced by this project. I've become more confident, and more **focused on what I want to do in life**," says Farah.

Play-based learning

Seenaryo Playkit:

Of 129 teachers evaluated (two months after training):

- 94% found it easier to **include all students** (47% found it a challenge before)
- 86% said **classroom management** has become easier (66% found it a challenge before)
- 83% **act out a story** with their class once a week or more (43% didn't do any acting previously)
- 86% agree that **children's learning has improved**
"[Mustapha] would never actually enter the classroom until he saw these new activities we were doing together. Now he loves coming to class!" – Teacher

Distance Learning (I Learn from Home / Video Making):

Of 575 children and 28 coordinators evaluated:

- 96% of children's **cognitive skills** improved*
- 85% of children's **social & emotional skills** improved*
- 93% of children **participated actively** by sharing feedback / photos / videos
- 93% of coordinators said the children **continued learning effectively** through I Learn From Home

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*In line with the Lebanese Ministry of Education's Development Milestones

"What's noticeable is the enthusiasm of the parents who've taken on the role of teacher at home. In particular we've seen many of the men at home leading the learning!" –
Coordinator

CASE STUDY: NADER

Nader is a **widowed father** of two boys. He left his house in the suburbs of Homs because of the **Syrian civil war** in 2013 and has been in Lebanon since. Nader's wife passed away in April 2019, and he is now raising his children alone.

The education centre at Beddawi camp – where Nader and his boys live – had to close as Covid-19 spread across the country. Nader, who works as a construction worker, **dropped out of school** at grade 11 to support his family and never completed his education. Providing a home education for his sons, Abdalraheem and Abdulrahman, was **not something he felt equipped for**.

Through the support of I Learn From Home, Nader started to lead lessons for them. He came to realise that the programme was **helping him improve his communication** with his children. All three of them were enjoying each other and **spending much-needed quality time together**.

He is now a full time caregiver and dedicates almost his entire day to educating them. He **encourages all fathers to follow in his footsteps** and do the same.

"It has been a very **difficult journey** to be honest, but **extremely rewarding**. I realised that I am **capable of looking after my children** and providing them with the best education they need."

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A NOTE ON UNPRECEDENTED EVENTS: COVID-19 AND THE BEIRUT EXPLOSION

COVID-19 severely impacted many economies throughout the world. On 23rd March 2020, the UK Government instructed many 'non-essential' businesses throughout the UK to temporarily cease or significantly limit their operations to control and contain the spread of the virus. The 'lockdown' together with other measures imposed nationally and worldwide such as travel bans, quarantines and social distancing had a profound impact not only to businesses but to society generally.

Across our three countries of operation, Seenaryo complied with national government guidelines regarding lockdowns. In 2020 most schools in Lebanon and Jordan remained closed from March onwards. Until guidelines allowed otherwise: core staff members had a period of working from home and programmes were taken online where possible, e.g. theatre workshops delivered by Zoom.

Additionally – within our existing strands of Theatre & Play-based learning – Seenaryo developed various new Covid-specific programmes, including:

- **I Learn From Home:** a remote learning programme delivering play-based educational materials direct to parents and children in over 2,500 families
- **Little Bird:** a lockdown music video working with 100 children, youth and women to produce an original song and video, written by participants
- **Video Making:** a teacher training supporting teachers in how to create interactive, playful video content for students

Beyond Covid, Lebanon has been going through widespread political unrest and economic crisis since before October 2019, when a national uprising brought a change of government and months of popular protests. These protests continued well into 2020, and the currency devaluation and capital controls spiralled into full-scale hyperinflation and economic collapse.

On 4th August, Lebanon was brought to its knees by an enormous explosion in the capital, Beirut. 220 people died, 6,000 were injured and 300,000 people were left homeless. Tens of thousands of children are suffering from trauma and displacement. Following the explosion, under the umbrella of our Theatre strand, Seenaryo delivered projects for communities affected by the explosion.

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After making appropriate enquiries, and reviewing the potential impact of Covid-19, the political & economic crisis in Lebanon, and the Beirut explosion, the Trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future.

FINANCIAL REVIEW

The results for the year are set out on page 23 and show that during the year under review, the Charity generated total revenues of £631,786 of which £366,133 related to general funds and £265,653 were received as restricted funds towards specific activities. Included within total revenue were in kind donations valued by the trustees at £10,350. Expenditure for the period totalled £380,023 of which £95,610 related to general fund expenditure and £284,413 related to restricted funds.

The results reveal a surplus of income over expenditure on general funds of £254,986 and this when added to the general reserves brought forward gives a balance £438,170 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 £84,364 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 £138,364 in its designated reserve fund.

The results also reveal an excess of expenditure over income of £3,223 on restricted funds. At the year-end date restricted funds stood at £41,214.

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.

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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.

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PRINCIPAL FUNDING SOURCES

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

- **Trusts & Foundations:** a combination of grants from UK, European and international philanthropic organisations including The Linbury Trust, The Arthur and Holly Magill Foundation, Goethe-Institut Libanon, Kids Rights, The Rebecca Dykes Foundation, Team Archie
- **Government grants:** including the Canadian Government (CFLI)
- **Corporate sponsorship:** including Norton Rose Fulbright
- **Earned income:** through NGO partners who pay for Seenaryo's services: including Amel Association, Caritas, Back to the Future (via AVSI, War Child Holland in Lebanon, and Terre des hommes Italy in Lebanon)
- **Individual private giving:** mostly given through the Seenaryo Supper – Seenaryo's annual, non-ticket fundraising dinner, which is run by volunteers and hosted by supporters

INVESTMENT POLICY

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

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RISK POLICY

The Board of Trustees regularly reviews the risks to which the Charity is exposed and has established monitoring procedures to understand and mitigate those risks. The principal risks identified are as follows. Full risk mapping, policies and mitigation procedures can be found in Seenaryo's Risk Policy:

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

FUNDING PRACTICES

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

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.

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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 @seenaryo), and invites all donors and others in our network to follow these accounts. Finally, Seenaryo's annual Seenaryo Suppers are always an important opportunity to get donors up to date with recent work, through speeches, videos, performances, and printed Impact Reports.

PROTECTING THE PUBLIC

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

Seenaryo recognises the need to demonstrate to the wider community the importance it gives to child protection issues. Seenaryo is committed to procedures and philosophies which have been developed to protect children themselves, but which also protect adult members from misunderstandings and false accusations of abuse, and which promote the reputation of Seenaryo. The Safeguarding policy document is made available to all staff, all partners and all other interested parties (e.g. parents).

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

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PLANS FOR THE FUTURE

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

- Scale Seenaryo's Theatre strand by replicating existing theatre projects, reaching new communities across Jordan and Lebanon to equip more beneficiaries with artistic tools.
- Develop Seenaryo's bank of resources by continually adding new content (games, songs and stories), to the Seenaryo Playkit app and training. As well as developing our distance learning training and resource offer.
- Scale Seenaryo's Play-based learning strand by rolling out the Playkit app and trainings across schools in Lebanon and Jordan (and beyond those two countries); and reach more parents through I Learn From Home, in order to reach hundreds more teachers, parents and children.
- Invest in human resources: we aim to develop our pool of freelance trainers and facilitators in line with our expanding programmes.
- Build communications: Seenaryo's press coverage, social media reach and general profile and visibility are a key focus for the coming period.

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	(joined 12/01/2020)
Lily Harriss	
Lina Khatib	(joined 12/01/2020)
Alexander Khosla	(joined 11/01/2020)
Shifa Obeid	(joined 26/08/2021)
Salim Salama	(joined 12/03/2020)
Zoe Tyndall	(left 19/08/2021)

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

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

Terms for trustees

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

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

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

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Organisational structure

The Board of Trustees is responsible for the CIO as set out in the Constitution, with day-to-day administration and management performed by the core team members, with active Board of Trustees participation.

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

RELATIONSHIPS WITH OTHER ORGANISATIONS

Seenaryo's 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 2020

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
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements;
- Observe the methods and principles in the Charities SORP: and
- Prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue to operate

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

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

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

.....

Alexander Khosla, Trustee and Chair

Dated: 27 October 2021

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

I report to the charity trustees on my examination of the accounts of the Seenaryo for the period ended 31st December 2020, which are set out on pages 23 to 39.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

Dated: 27 October 2021

Seenaryo

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

For the year ended 31 December 2020

				2020			2019
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and legacies	2	300,431	265,653	566,084	171,742	186,780	358,522
Charitable activities	3						
Theatre		1,065	–	1,065	–	–	–
Teacher Training & Resources		64,637	–	64,637	19,439	–	19,439
Total income		366,133	265,653	631,786	191,181	186,780	377,961
Expenditure on:							
Raising funds	5	33,383	–	33,383	25,585	–	25,585
Charitable activities	6	62,227	284,413	346,640	88,625	212,886	301,511
Total expenditure		95,610	284,413	380,023	114,210	212,886	327,096
Net income / (expenditure) for the year	6	270,523	(18,760)	251,763	76,971	(26,106)	50,865
Transfers between funds		(15,537)	15,537	–	–	–	–
Net movement in funds	16	254,986	(3,223)	251,763	76,971	(26,106)	50,865
Reconciliation of funds:							
Total funds brought forward		183,184	44,437	227,621	106,213	70,543	176,756
Total funds carried forward		438,170	41,214	479,384	183,184	44,437	227,621

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 16 to the financial statements.

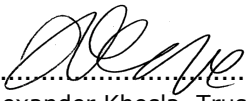
Seenaryo

Balance sheet

As at 31 December 2020

	Note	£	2020 £	2019 £
Fixed assets:				
Tangible assets	11		<u>3,333</u>	<u>750</u>
			3,333	750
Current assets:				
Debtors	12	38,276	31,022	
Cash at bank and in hand		449,987	<u>252,274</u>	
		488,263	283,296	
Liabilities:				
Creditors: amounts falling due within one year	13	12,212	<u>56,425</u>	
Net current assets / (liabilities)			<u>476,051</u>	<u>226,871</u>
Total assets less current liabilities			<u>479,384</u>	<u>227,621</u>
Total net assets / (liabilities)	15		<u>479,384</u>	<u>227,621</u>
The funds of the charity:	16			
Restricted income funds			41,214	44,437
Unrestricted income funds:				
Designated funds		138,364	54,000	
General funds		299,806	<u>129,184</u>	
Total unrestricted funds			<u>438,170</u>	<u>183,184</u>
Total charity funds			<u>479,384</u>	<u>227,621</u>

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

Name.....
Trustee Alexander Khosla, Trustee & Chair
27 October 2021

Seenaryo

Statement of cash flows

For the year ended 31 December 2020

	Note	2020 £	£	2019 £	£
Cash flows from operating activities	17				
Net cash provided by / (used in) operating activities			202,713		72,768
Cash flows from investing activities:					
Purchase of fixed assets		(5,000)		–	
Net cash provided by / (used in) investing activities			(5,000)		–
Net cash provided by / (used in) financing activities			–		–
Change in cash and cash equivalents in the year			197,713		72,768
Cash and cash equivalents at the beginning of the year			252,274		179,506
Cash and cash equivalents at the end of the year	18		449,987		252,274

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 appropriate to continue to adopt the going concern basis in preparing its financial statements.

d) Income

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

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

Income generated from fund raising events is recognised when earned.

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

All incoming resources are reported gross before expenses.

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

f) Donations of gifts, services and facilities

Donated services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably by the Board of Trustees using best estimates.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1 Accounting policies (continued)

e) Fund accounting

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

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

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

f) Expenditure and irrecoverable VAT

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

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

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

g) Allocation of support costs

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

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

h) Tangible fixed assets

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

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

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

i) Debtors

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

1 Accounting policies (continued)

j) Cash and cash equivalents

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

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

l) Pensions

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

m) Foreign Currencies

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

n) Critical accounting estimates and judgements

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

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

2 Income from donations and legacies

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Donation and grants	290,531	265,203	555,734	351,384
Donation in kind	9,900	450	10,350	7,138
	<u>300,431</u>	<u>265,653</u>	<u>566,084</u>	<u>358,522</u>

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Notes to the financial statements

For the year ended 31 December 2020

Of the total donations and grants, £265,203 (2019: £167,173) was restricted and £290,531 (2019: £184,211) was unrestricted. Income from unrestricted donations includes monies received from fundraising supper £121,271 (2019:£110,195). Donations in kind in 2020 relates to the value of goods and services provided freely to the Charity in respect of fundraising activities (£6,800), Documents and Comms for operations (£200), office rent (£1,200) as well as office equipment supplies (£1,700) which are all unrestricted. The Charity also received an in kind restricted donation of £450 towards project Document and Comms in 2020. Donations in kind in 2019 relates to the value of goods and services provided freely to the Charity in respect of fundraising activities (£4,800), IT support (£800), hospitality (£1,111) as well as office equipment supplies (£259) which are all unrestricted. The Charity also received an in kind restricted donation of £168 towards project material costs in 2019.

3 Income from charitable activities

	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Earned income – Theatre				
Women's Theatre Jordan	57	–	57	–
Youth Theatre Lebanon	1,008	–	1,008	–
Earned income – Play-based learning				
Distance Learning	40,782	–	40,782	–
Playkit Resouce Development	22	–	22	–
Playkit Teacher Training	23,833	–	23,833	19,439
		–	–	–
Total income from charitable activities	65,702	–	65,702	19,439

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 £	2020 Total £	2019 Total £
Human resources and related costs	Time	22,687		22,687	33,091
Travelling costs	Usage	1,458		1,458	1,269
Office overheads	Usage	12,143		12,143	20,716
Independent examiners' fee	Governance		3,000	3,000	4,600
Bookkeeping and payroll costs	Governance		5,717	5,717	3,235
Legal and professional fees	Governance		2,102	2,102	4,540
		36,288	10,819	47,107	67,451

Human resource cost totalling £239,964 (2019:£100,616) including £71,164 relating to freelance services, have been charged directly to the projects to which they relate. The balance of human resource cost £41,306 (2019:£33,091) has been allocated between fundraising expenditure £18,619 (2019:£15,377) and charitable expenditure £22,687 (2019:£17,714).

5. Analysis of fundraising expenses

	2020 Total £	2019 Total £
Activity attributed directly	14,764	10,207
Support costs (note 4)	18,619	15,378
	33,383	25,585

For the year ended 31 December 2020

6 Analysis of expenditure 2020

	Charitable activities			2020 Total £
	Theatre £	Choir £	Teacher Training & Resources £	
Children's Theatre Lebanon	53,772	–	–	53,772
Children's Theatre Jordan	17,964	–	–	17,964
Youth Theatre Lebanon	22,385	–	–	22,385
Youth Theatre Jordan	6,965	–	–	6,965
Women's Theatre Lebanon	28,890	–	–	28,890
Women's Theatre Jordan	9,722	–	–	9,722
Children's Choir Lebanon	–	8,009	–	8,009
Creative English Jordan	–	–	–	–
Distance Learning	–	–	40,219	40,219
Playkit Resource Development	–	–	57,172	57,172
Playkit Teacher Training	–	–	54,435	54,435
	139,698	8,009	151,826	299,533
Support costs (note 4)	15,702	15,702	15,702	47,107
Total expenditure 2020	155,400	23,711	167,528	346,640

Of the total charitable expenditure, £95,610 was unrestricted (2019: £114,210) and £284,413 was restricted (2019: £212,886).

Analysis of expenditure 2019

	Charitable activities			2019 Total £
	Theatre £	Choir £	Teacher Training & Resources £	
Children's Theatre Lebanon	17,866	–	–	17,866
Children's Theatre Jordan	19,168	–	–	19,168
Youth Theatre Lebanon	17,385	–	–	17,385
Youth Theatre Jordan	19,789	–	–	19,789
Women's Theatre Lebanon	31,318	–	–	31,318
Women's Theatre Jordan	–	–	–	–
Children's Choir Lebanon	–	15,313	–	15,313
Creative English Jordan	–	–	2,038	2,038
Distance Learning	–	–	–	–
Playkit Resource Development	–	–	63,804	63,804
Playkit Teacher Training	–	–	62,757	62,757
	105,526	15,313	128,599	249,438
Support costs	17,357	17,357	17,359	52,073
Total expenditure 2019	122,883	32,670	145,958	301,511

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

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	189,952	128,014
Social security costs	8,940	2,978
Employer's contribution to defined contribution pension schemes	3,117	1,818
Training and benefits	8,096	898
Freelance services	71,164	–
	281,269	133,708

No employee earned more than £60,000 during the year (2019: £nil).

The total employee cost including pension contributions of the key management personnel were £144,823.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

No trustees were made payments for reimbursement of travel and subsistence costs relating to attendance at meetings of the trustees (2019: £nil).

8 Staff numbers

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

	2020 No.	2019 No.
Charitable activities	10	6
Administration	–	1
	10	7

9 Related party transactions

There are no related party transactions to disclose for 2020 (2019: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

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Notes to the financial statements

For the year ended 31 December 2020

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 Equipmen £	Total £
Cost or valuation			
At the start of the year	–	2,000	2,000
Additions in year	5,000	–	5,000
	<hr/>	<hr/>	<hr/>
At the end of the year	5,000	2,000	7,000
	<hr/>	<hr/>	<hr/>
Depreciation			
At the start of the year	–	1,250	1,250
Charge for the year	1,667	750	2,417
	<hr/>	<hr/>	<hr/>
At the end of the year	1,667	2,000	3,667
	<hr/>	<hr/>	<hr/>
Net book value			
At the end of the year	3,333	–	3,333
	<hr/>	<hr/>	<hr/>
At the start of the year	–	750	750
	<hr/>	<hr/>	<hr/>

All of the above assets are used for charitable purposes.

12 Debtors

	2020 £	2019 £
Taxation recoverable	20,000	14,877
Accrued income	7,777	15,803
Other debtors	8,511	–
Prepayments	1,988	342
	<hr/>	<hr/>
	38,276	31,022
	<hr/>	<hr/>

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Taxation and social security	2,113	4,226
Deferred income	–	45,639
Other creditors and accruals	10,099	6,560
	<hr/>	<hr/>
	12,212	56,425
	<hr/>	<hr/>

14 Deferred income

Deferred income comprises grants for next year received in advance.

	2020 £	2019 £
Balance at the beginning of the year	45,639	–
Amount released to income in the year	(45,639)	–
Amount deferred in the year	–	45,639
Balance at the end of the year	–	45,639

15 Analysis of net assets between funds as at 31 December 2020

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

Analysis of net assets between funds as at 31 December 2019

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	750	–	–	750
Net current assets	128,434	54,000	44,437	226,871
Net assets at the end of the year	129,184	54,000	44,437	227,621

16 Movements in funds

During the year	At 1 January 2020 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 December 2020 £
Restricted funds:					
Theatre					-
Children's Theatre Lebanon	16,012	48,643	(53,772)	-	10,883
Children's Theatre Jordan	8,844	10,502	(17,964)	-	1,382
Youth Theatre Lebanon	-	15,624	(22,385)	6,761	-
Youth Theatre Jordan	-	8,525	(6,966)	-	1,559
Women's Theatre Lebanon	-	55,252	(28,890)	-	26,362
Women's Theatre Jordan	-	9,474	(9,722)	248	-
Choirs					
Children's Choir Lebanon	1,399	6,554	(8,009)	56	-
Play-based learning					
Playkit Resource Development	12,182	46,018	(57,172)	-	1,028
Playkit Teacher Training	-	46,102	(54,435)	8,333	-
Staff Salaries and Overheads					
Staff Salaries	-	18,959	(18,959)	-	-
Office Rent	6,000	-	(6,139)	139	-
Total restricted funds	44,437	265,653	(284,413)	15,537	41,214
Unrestricted funds:					
Designated funds:					
Operating Reserve	27,000	-	-	42,182	69,182
Opportunity Reserve	27,000	-	-	42,182	69,182
Total designated funds	54,000	-	-	84,364	138,364
General funds	129,184	366,133	(95,610)	(99,901)	299,806
Total unrestricted funds	183,184	366,133	(95,610)	(15,537)	438,170
Pension reserve	-	-	-	-	-
Total funds	227,621	631,786	(380,023)	-	479,384

For the year ended 31 December 2020

Transfers

Transfers from unrestricted to restricted funds: Youth Theatre Lebanon, Women's Theatre Lebanon, and Playkit Teacher Training were made to offset the overspend on these programmes. A note that for Playkit Teacher Training, these were in fact covered by Earned Income, which is included within our unrestricted funds. Our Distance Learning programmes were funded through earned income which is unrestricted. For this reason these programmes are not shown as line items in the above table, they are within general funds.

16 Movements in funds (continued.....)

Additionally transfers were made to our designated operating and opportunity reserves to account for six months of operational costs, based on our original 2020 projections. Previously this six month allocation has been calculated differently, however – as per trustee advice – Seenaryo now calculates six months as: half of the total unrestricted overheads, plus total staff, plus total fundraising costs for the year.

Seenaryo

Notes to the financial statements

For the year ended 31 December 2020

	At 1 January 2019 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 December 2019 £
During previous year					
Restricted funds:					
Theatre					
Children's Theatre Lebanon	13,043	20,835	(17,866)	–	16,012
Children's Theatre Jordan	1,282	26,731	(19,169)	–	8,844
Youth Theatre Lebanon	143	7,233	(7,376)	–	–
Youth Theatre Jordan	–	17,346	(17,346)	–	–
Women's Theatre Lebanon	–	27,330	(27,330)	–	–
Choirs					
Children's Choir Lebanon	5,409	11,303	(15,313)	–	1,399
Play-based learning					
Creative English Jordan	3,840	–	(2,038)	(1,802)	–
Playkit Resource Development	33,791	40,393	(63,804)	1,802	12,182
Playkit Teacher Training	13,035	23,004	(36,039)	–	–
Staff Salaries and Overheads					
Staff Salaries		6,605	(6,605)	–	–
Office Rent		6,000	–	–	6,000
Total restricted funds	70,543	186,780	(212,886)	–	44,437
Unrestricted funds:					
Designated funds:					
Operating Reserve	27,000	–	–	–	27,000
Opportunity Reserve	27,000	–	–	–	27,000
Total designated funds	54,000	–	–	–	54,000
General funds	52,213	191,181	(114,210)		129,184
Total unrestricted funds	106,213	191,181	(114,210)	–	183,184
Total funds	176,756	377,961	(327,096)	–	227,621

16 Movements in funds continued.....

Designated Funds

Operating Reserve

The Operating Reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured losses. Operating Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. It is the intention of Seenaryo for Operating Reserves to be used and replenished within reasonable short period of time. At the year-end there was £69,182 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 £69,182 utilised Opportunity Reserve carried forward.

Purposes of restricted funds

Theatre

Children's Theatre Lebanon

The restricted fund relates to monies received towards weekly theatre projects with children in Lebanon, where participants develop their theatre skills and produce an original show after each cycle. This fund also relates to monies received towards the weeklong intensive projects, where participants create a piece of theatre which includes original songs, dances and set design. At the year-end the unexpended balance was £10,883.

Children's Theatre Jordan

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

Youth Theatre Lebanon

The restricted fund relates to monies received towards the weekly theatre or large-scale productions with youth in Lebanon, where participants develop their theatre skills, write their own scripts and produce an original show after each cycle. This fund also relates to theatre leadership training for youth. Productions of note in 2020 include *I see my ghost coming from afar* and *A Lovely Place*. At the year-end this fund was fully expended.

Youth Theatre Jordan

The restricted fund relates to monies received towards the weekly theatre or large-scale productions with youth in Jordan, where participants develop their theatre skills, write their own scripts and produce an original show after each cycle. This fund also relates to theatre leadership training for youth. Productions of note in 2020 include *Four O'Clock*. At the year-end this fund was fully expended. At the year-end the unexpended balance was £1,559.

Women's Theatre Lebanon

The restricted fund relates to monies received towards the weekly theatre or large-scale productions with women in Lebanon, where participants develop their theatre skills, write their own scripts and produce an original show after each cycle. This fund also relates to theatre leadership training for women. Productions of note in 2020 include *In the Middle* and *Candyfloss*. At the year-end the unexpended balance was £26,362.

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. Productions of note in 2020 include *The Door Between Us*. At the year-end this fund was fully expended.

Choirs**Children's Choir Lebanon**

This restricted fund relates to monies received towards the creation of a lockdown music video made during the Covid-19 pandemic. At the year-end this fund was fully expended. Seenaryo has since discontinued our Choir strand of work in order to focus on Theatre.

Play-based learning**Playkit Resource Development**

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

Playkit Teacher Training

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

Staff Salaries

This restricted fund relates to monies received towards the staff salaries. At the year-end this fund was fully expended.

Office Overheads

This restricted fund relates to the as yet unexpended monies received towards the office rent. At the year-end this fund was fully expended.

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

	2020 £	2019 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	251,763	50,865
Depreciation charges	2,417	500
(Increase)/decrease in debtors	(7,254)	(31,022)
Increase/(decrease) in creditors	(44,213)	52,425
Net cash provided by / (used in) operating activities	202,713	72,768

Seenaryo

Notes to the financial statements

For the year ended 31 December 2020

18 Analysis of cash and cash equivalents	At 1 January	Cash flows	Other changes	At 31
	2020 £			December 2020 £
Cash in hand	252,274	202,713	(5,000)	449,987
Total cash and cash equivalents	252,274	202,713	(5,000)	449,987