CLOWNS WITHOUT BORDERS UK

England & Wales · Charity number 1156987

Details

Status	Registered
Legal form	Trust
Registered	2014-05-08
Register	View on the Charity Commission register

Contact

Address	Dean House Skircoat Green Halifax West Yorkshire HX3 0SA
Phone	07939 522 518
Email	hello@clownswithoutborders.org.uk
Website	www.clownswithoutborders.org.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, THE RELIEF OF NEED AND SUFFERING OF PEOPLE, IN PARTICULAR BUT NOT EXCLUSIVELY CHILDREN AND YOUNG PEOPLE, THROUGHOUT THE WORLD WHO ARE RESIDENT IN AREAS OF CRISIS, BY:(A) THE PROVISION, AND ASSISTANCE IN THE PROVISION, OF NATIONAL AND INTERNATIONAL PROGRAMS AND ACTIVITIES DESIGNED TO IMPROVE THE SOCIAL WELFARE AND CONDITIONS OF LIFE, EDUCATION AND HEALTH OF CHILDREN SUFFERING FROM THE AFFECTS OF LIVING IN AREAS OF CRISIS WHICH RESULT IN POVERTY, TRAUMA, DISLOCATION, MARGINALISATION AND SOCIAL OR ECONOMIC UPHEAVAL.(B) PROMOTING AND RAISING AWARENESS OF HUMANITARIAN ISSUES THROUGH HUMOROUS PERFORMANCES AS A MEANS OF PSYCHOLOGICAL SUPPORT TO THOSE AFFECTED BY THE ISSUES DESCRIBED IN (A).FOR THE PURPOSES OF THIS PROVISION, 'AREAS OF CRISIS' MAY INCLUDE, BUT IS NOT LIMITED TO: REFUGEE CAMPS, CONFLICT ZONES AND TERRITORIES IN SITUATIONS OF NATURAL OR MAN-MADE EMERGENCIES.

Activities: Clowns Without Borders uses laughter and play as a stabilising force for children living in crisis zones. Working with professional artists and facilitators, we share performances and workshops to encourage children to connect with childish impulses and a sense of fun. It is our mission to alleviate suffering by sharing joy and wonder when they need it most. We work in the UK and globally.

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Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Overseas Aid/famine Relief
- **Who:** Children/young People

Geography

- Mozambique
- Turkey
- Ukraine
- Ealing
- Surrey
- Tower Hamlets

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£61,408	£127,326	-	-
2023-12-31	£428,341	£334,531	-	-
2022-12-31	£247,631	£228,897	-	-
2021-12-31	£53,817	£50,770	-	-
2020-12-31	£42,898	£39,978	-	-

Trustees

Name	Role	Appointed
Emma Wilcox		2025-05-22
Josh Leigh		2025-11-25
Matthew David Downer		2023-06-20
Rutendo Rumano		2024-03-11
SHARON MCCLENAGHAN		2023-06-20
Wendy Adele Lanchin		2018-02-09

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CLOWNS WITHOUT BORDERS UK

England & Wales - Charity number 1156987

Accounts



CLOWNS WITHOUT BORDERS UK

Trustees' Report and Financial Statements

Year end 31st Dec 2024

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2024. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP 2015 (FRS102)

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A word from our CEO

This year, more than 3,500 children received emotional first aid, playfully providing the immediate support that helps a child feel safe, calm and connected after distress. We delivered this through our joyful clown performances and playful workshops. From container camps in Türkiye to underground shelters in Ukraine and remote villages in Mozambique, children experienced a sense of safety, creativity and joy through laughter and play.

Sustainable impact for children

In Mozambique, children now benefit from 37 trained frontline workers using play-based support. In Ukraine, 7,700 educators were reached online, giving them the opportunity to access practical, play-based tools for supporting children.

In Türkiye, our team of local artists registered their own NGO, ensuring children's get to laugh and play long after we leave.

I'm deeply proud of what we've achieved together this year and more grateful than ever for the community that makes it possible; our artists, partners, donors, and, above all, the children we meet.

What's next?

In 2025, more children affected by conflict will experience healing through laughter and play as we expand in Ukraine and Lebanon. In the UK, we launch a new two year progamme with children championing their rights to play and creative expression.

Once again, thank you for believing in the power of laughter. Together, we're creating a more joyful world for all children.

Samantha Holdsworth,
CEO, Clowns Without Borders UK



Impact in numbers



3,778

Laughing Children

accessed trauma-informed psychosocial support during acute crisis periods

365

Connected Care Givers

deepening parent-child bonds in crisis settings

27

Engaged Local Artists

56% now delivering independent programming in Türkiye

37

Play Aware Responders

We trained front-line staff and community leaders to use play to support children.

76% plan to apply what they learned immediately

Objectives and activities

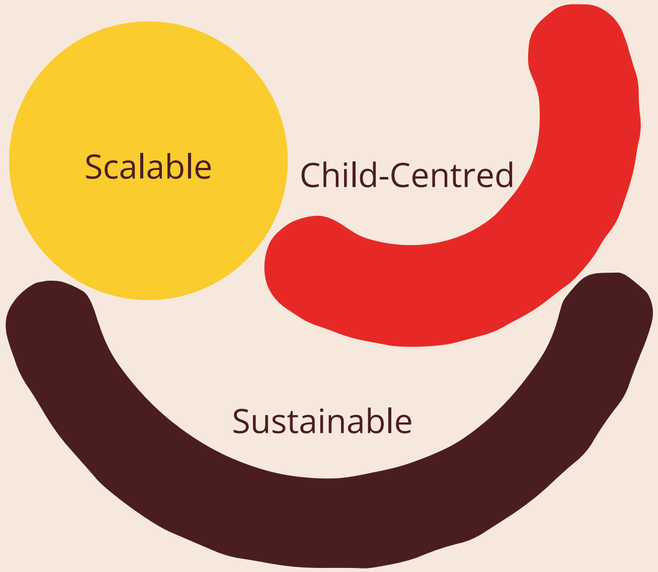
What We Do

Clowns Without Borders UK supports children in crisis settings to heal, learn and thrive through laughter and play. Children are deeply and immediately affected by conflict and displacement. By responding quickly, our joyful performances and playful workshops provide urgent relief, creating a safe and supportive environment. Play reminds them that they are children.

Our Purpose

As stated in our governing documents:
The relief of need and suffering of people, in particular children, who live in areas of crisis across the world.

Our Model





Our Model in detail

A world where every child, whatever their circumstances, can play, express themselves, and experience joy

Immediate Impact

Joyful Performances and Child-Centred Workshops

- Emotional first aid through joyful arts-based activities
- Safe spaces for children to express themselves freely and connect with peers
- Support feelings of safety and normalcy in uncertain settings

Laughing Children
experience joy, respite and emotional recovery through genuine enjoyment that supports their emotional wellbeing

Connected Caregivers

Strengthen carer–child bonds through more laughter, play, and shared joyful experiences

Community-Level Change

Developing and Nurturing Local Talent

- Support local artists to lead fun, playful activities in their own communities. These activities help children feel safe, express their feelings and enjoy being children again
- Collaborate with frontline NGO staff offering training in trauma-informed, play-base approaches to supporting children's emotional wellbeing

Engaged Local Artists
lead community-owned programmes to deliver joyful activities that are culturally relevant, welcomed and impactful

Play Aware Responders
Front-line staff and community leaders bring more laughter and play into children’s daily lives

System-Level Change

Advocacy For Change

- Partner with national and international organisations to extend our reach and impact
- Share what we know with the sector through evidence and training so play and arts-based approaches are part of all humanitarian responses
- Work together with other aid teams like water, health and protection to show the benefits of play and arts-based programming for children

Powerful Partnerships
drive systemic change so that every childexperiences the healing power of laughter and play

Achievement and performance

Mozambique
Türkiye
Ukraine
UK



Mozambique

Snapshot

1,002 Laughing Children
94 Connected Caregivers
4 Engaged Local Artists
37 Play Aware Responders

Context

Cabo Delgado in northern Mozambique is one of the world's most economically fragile and conflict-affected regions. Nearly one million people have been displaced by seven years of ongoing conflict and extreme violence. Children witness extreme violence, loss and instability. Clowns Without Borders UK has been working since 2019 to deliver powerful, locally-led projects that bring play, laughter and healing to children and their communities.



What We Did: Co-Leadership Local Impact and Joy

Our local artists Ernesto Langa and Susu Moaine successfully transitioned to programme leaders. They trained two additional artists, including one who is setting up CWB Portugal. The team delivered emotional relief to 1,096 children and caregivers experiencing conflict in remote areas of Chuire and Muedai.

Sustainable Impact

> "I am learning we can use songs or games for everything! Let's make a song to invite children to wash their hands without making them feel bad." **NGO Worker**

Our Laughter and Play training equipped 37 frontline NGO staff with play-based tools to support children's emotional needs. It enables them to run high-quality, joyful activities that bring trauma-informed play into children's daily lives. By supporting local practice, children continue to benefit long after our programme ends.

What's Laughter and Play Training?

Our expert Laughter and Play Training supports a deep understanding of child-centered and play-based approaches to working with children. Sharing evidence-based practice, our immersive training focuses on the importance of inclusive play, respecting children's agency and the power of creating safe and creatively rich environments for children. The goal is to support children's emotional and social wellbeing, especially in crisis and recovery contexts.

What Participants Said:

- **89%** found the training useful
- **78%** said it would improve how they engage with children
- **76%** planned to apply what they learned immediately



Laughter and Joy in Action: Artist Ernesto (photo right) In Mozambique

If not us, then who?

“It is our last day and there was an unexpected attack in the night in a village near to where we will perform. People from that community are on the move seeking refuge. Despite the challenges, we continue with our plan to bring some joy and laughter to children. There is no more important moment than now.

When we reached the community in Ocura, the atmosphere is tense but almost instantly as we set up, the smiles and laughter of the children and adults start to arrive.

After the performance, I spoke to a young man called Pirix. He was a bubble of energy and asked me if we could perform all weekend. He said something that touched me deeply, “We enjoyed it so, so much. This is a moment we forget the situation we are living in now.”

I wish I could promise to perform all weekend, but it is impossible. I feel comforted that we trained staff here in Chuire and they will help continue to create the fun and the silly moments within this community.

This experience makes my belief in the power of our work stronger. If it is not us, who else will do this? What we do is not silly. It’s about letting people know their happiness is important, even when it is difficult. It is a way to ease the burden and build strength for what is next”.

STORY FROM OUR ARTISTS



Türkiye

Snapshot

2,224 Laughing Children
235 Connected Care Givers
15 Engaged Local Artists

Context

On February 6, 2023, a 7.8 magnitude earthquake devastated South-East Türkiye and North-West Syria. More than 50,000 people were killed, and 2.4 million were displaced. Two years on, 538,000 people, including around 150,000 children, still live in container camps and temporary settlements. Clowns Without Borders UK has been working in Türkiye since 2016.



Türkiye

What We Did: Model for Local Scaling

Since 2023, we've worked with artists in Türkiye to emotionally support children in earthquake-affected areas. This year, over 2,400 children joined 28 clown shows, workshops, and games filled with laughter and play.

Together with 15 local artists, we co-designed and delivered programmes that are now led independently by the Turkish team. They have registered their own NGO, opening the door to new funding, deeper community ownership and long-term sustainability. This approach builds a resilient, community-based network of creative responders rooted in play, joy, and trauma-informed care.

Fufu & The Magic Hat:
Our Artists in Türkiye

STORY FROM OUR ARTISTS

"Thousands of children still live in container cities after the earthquake destroyed their villages. One afternoon, while performing in one of these camps, we played the magic hat game. I placed the hat on children's heads, and each time they laughed. In those moments, it's hard to imagine everything the children have lost. They were simply themselves again, playful, joyful, full of life!

During the game, a girl reached out, gently took the hat, and placed it back on my head. She was telling us the story should go on. So that's exactly what we did. Everyone laughed, not only because it was funny, but because she was now leading the show.

For me, that's the magic of what we do. It's creating moments where children are in control. It's a way to let them know they still matter. They weren't survivors , they were just children again".



Ukraine

Snapshot

518 Laughing Children
36 Connected Care Givers
4 Engaged Local Artists

Context

Children affected by the war in Ukraine are facing deep emotional and psychological distress. Since the conflict began, 4.3 million children have been displaced, separated from loved ones, and exposed to violence. On average, they have spent the equivalent of seven months in air-raid shelters.

Since 2022, Clowns Without Borders has responded by delivering joyful performances and training NGO staff to support children through laughter and play.



What We Did:

Working with a local partner, we travelled to remote areas outside of Lviv in Ukraine, places still deeply affected by the war but often overlooked and under-supported. In many of the communities we visited, play-based opportunities are extremely rare. We reached 554 children and carers through live performances and supporting workshops in shelters, community centres and hospitals.

Our activities gave children and carers shared moments of joy and relief in the middle of a very difficult reality.

Powerful Local Partnerships: Scaling Through Innovation

Across Ukraine, teachers and social workers became frontline mental health responders overnight. National children's charity, Smart Osvita asked if we could help reach them. We created a series of short, 90-second videos that are simple, practical and data-friendly.

Each one offers our trauma-informed, play-based approach that educators could use immediately, even with limited resources.

We co-created the videos with Ukrainian artists and paired them with a downloadable toolkit, giving frontline staff practical tools to help children feel safe, connected and joyful.

Just as importantly, the resource helps educators reconnect with their own sense of purpose through play.

Our approach was not simply about scaling our work, it was about scaling what is needed by listening to the needs of our partners, co-creating and supporting our local artists to lead. Thousands of educators have access to this resource to help support the children they work with and **so far we have reached 7,755 people.**

Snapshot feedback from 49 educators:

100% ● found the training useful

95% ● planned to use the material

What Next?

We'll continue working with our Ukrainian artists to establish a local clown collective, ensuring our activities can be delivered sustainably in the long term. We're excited to develop this vision further in 2025.



Our newest clown! Stories from Our Partner in Ukraine

> “One little girl here is ill and she is experiencing a lot. She was so excited about the clowns that she spent the whole show on stage with them! It felt very special to give her that joyful moment when I know things for her are hard.” **Tomac, staff at Kozyavkin rehabilitation centre, Lviv**

Even brief moments of happiness and inclusion can offer powerful comfort and help ease emotional distress for children. These moments create a foundation for resilience by addressing urgent emotional needs in a way that feels safe, uplifting and child-friendly.

STORY FROM OUR ARTIST



UK

Snapshot

31 Laughing Children
64 Creative Practitioners
4 Powerful Partnerships

What we did

Our Children's Board remains central to shaping our work. Their insight and leadership have played a pivotal role in guiding our thinking and planning for a UK programme of work to children seeking asylum. We are also exploring participatory approaches to budgeting with the children and we will continue to explore and deepen this approach in 2025.

Strengthening Networks and Championing Children's Participation

We continue to strengthen national networks and influence others, so that more people in the UK listen to children and place them at the centre of decision-making.

We trained or shared our unique approach with 64 individuals and organisations, including including Arts Council England, Norwich Theatre and Buckingham New University. As part of Refugee Week, we also collaborated with Ark to deliver joyful activities for children from underrepresented communities in Margate to further extend our reach and impact.

We are proud to be part of a wider ecosystem striving for care, equity and justice and we recognise our role in supporting systemic change for children through collaboration and shared ambition.



Plans for the future

Our Strategy, 2024-2027: Progress so far and What's Next

Strategic goal	Progress So Far	What's next
1 **Further centre children's voices** in the creation and delivery of CWB programmes and organisational decision-making.	• We increased the number of children on our Children's Board from 9 to 11. • Their contributions significantly shaped the development of our UK programme.	Support the Children's Board to co-develop a policy on children's participation in organisational decision-making, including their role in programme design, safeguarding input and governance.
2 **Create a positive, consistent and lasting impact on children** via the arts-led programmes we deliver for children and communities.	• Delivered programmes in Ukraine, Turkey, and Mozambique working directly with local artists and communities affected by crisis. • Completed a comprehensive safeguarding review. • Strengthened artist training and protocols to support locally-led approaches.	Deliver programmes in UK, Ukraine and Lebanon. Hold at least one in-person training residency and three online mentoring sessions for local artists in crisis-affected regions.

Strategic goal	Progress So Far	What's next
3 **Evidence the impact of our programmes and influence their prioritisation in humanitarian responses.**	• Commissioned UK M&E framework. • Revised international M&E approach. • Shared our unique approach with 64 individuals and organisations in learning calls and workshops including Arts Council England and a leading national charity focused on trauma-informed practice.	Building on the success of our learning calls, we will extend our reach by presenting at two conferences/ INGOs to share the impact of our child-centred, arts-based approaches in humanitarian settings. Launch a dedicated "Learn" section on our website to showcase Clowns Without Borders UK as a leader in the expressive arts, play and laughter. We'll highlight our tools, case studies, and practical insights sharing what we've learned with the wider sector.
4 **Be adequately resourced to deliver operational commitments, secure funds, and forge long-term partnerships to create systemic change for children.**	Diversified income, increased individual giving and Gift Aid to reduced reliance on large one-off grants.	Develop a detailed corporate partnerships strategy by end of 2025 with a goal of securing unrestricted funding to support core staff and operational resilience.

Financial review

Overview of Financial Position

In 2022/2023, Clowns Without Borders UK received an exceptional one-off grant from a major NGO towork in response to the Ukraine conflict. It was a significant boost that temporarily elevated our income beyond typical levels. As expected, income in 2024 returned to a more standard level of £61,463, consistent with our pre-grant funding history. This return to normal income levels was anticipated and planned for.

Thanks to an endowment invested in 2023, we were able to expand our team in 2024 with additional staff for the first time. This strengthened our management, administration and advocacy functions. Trustees recognise this as an essential investments that upholds high standards of governance, safeguarding and building capacity for sustained growth and impact.

We have already seen return on this investment with a rise in diverse income sources, from corporate support to one-off donations and earned income. This shows a broader base of support and growing public engagement. This momentum culminated in a major milestone at the end of 2024, when we secured our first multi-year grant to deliver work in the UK in 2025.

Reserves Policy

As part of effective financial management, Clowns Without Borders UK holds reserves. This is to ensure there is no significant disruption to our charitable activities caused by an unforeseen reduction in income, late payments or additional financial expenditure. As a charity that responds to crisis events, our reserves help us act quickly. Our Trustees calculate our unrestricted reserves by evaluating the financial effects of risk events such as the sudden repatriation of artists, currency volatility or unforeseen demand in our service and our operating costs.

At the balance sheet date, and when considering the risk, both generally and concerning the charity's liquidity, trustees agree that a prudent assessment of the financial impact of risk events on reserves is estimated at £43,600 - £54,600. Our current reserves are £43,650.

Going Concern

The Trustees have reviewed the projected operations and activities of the charity including a one-year projected cash flow forecast.

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. More information about using the going concern basis can be found in the Accounting Policies.

Structure, Governance and Management

Governing Document

Clowns Without Borders UK was established by Trust Deed on 8th May 2014 as a charitable trust and is governed by our Articles of Association, which require a minimum of three trustees. The current trustees are listed in this report.

Transition to a New Legal Structure in 2025

In 2025, Clowns Without Borders UK will transition to a new legal structure: a charity limited by guarantee, charity registration number 1208452. The current charity will merge into this new entity. Trustees see this as a prudent step to strengthen our governance and limit liability. The new charity will operate under Articles of Association, and the transition has been supported by pro bono legal advice from Reed Smith LLP.

Appointment of Trustees

Trustees are elected onto the Board and serve for two years. This is renewable to retain continuity and specific skills. Board meetings occur four times a year and also include one Trustee away day.

Trustee recruitment is led by our Chairperson. We assess the strengths of the Board and the skills that we need for effective governance on an ongoing basis.

We have an open trustee recruitment process and advertise our trustee positions on dedicated online platforms, our website and through social media. All our trustees are interviewed by the Chair and CEO and elected onto the Board after references and background checks are complete.

Trustee Induction

All new Trustees

- Receive an induction pack that contains key information about Trustees' legal duties and responsibilities under Charity and Company Law, the Charity Commission guidance on public benefit, the Charity's Articles of Association and detailed organisational information.
- Meet with the charity's Chairperson and CEO.
- Attend a Board meeting as an observer before becoming a member.
- Complete UNICEF's comprehensive "Introduction to Child Protection" training

We also provide training to ensure trustees are informed about changing requirements.

Affiliations

Clowns Without Borders UK is a proud member of Clowns Without Borders International, a network of 13 independently run charities united by a shared Code of Ethics. While each chapter is self-governing, we collaborate strategically to maximise resources, expand our reach and draw on the strength of a global community of artists committed to bringing joy where it's needed most.

We meet online four times a year and in person every two years to exchange best practices and shape collective policies.

Organisation

The Board of Trustees administers the Charity. The Trustees appoint the Chief Executive to manage the day-to-day operations of the Charity. Trustee meetings are held four times a year along with an annual strategic away day.

Remuneration of Key Management Personnel

The CEO's pay is reviewed annually by the Board of Trustees to ensure pay is fair and in line with other charities of a similar size.

Risk Management

Clowns Without Borders UK's main risks are identified within our Risk Register. To help the charity to mitigate risk, we:

1) Review principal risks and uncertainties at every Board meeting.

2) Review and update policies, systems and procedures so they are current and mitigate any risks identified.

3) Have clear processes in place to minimise or manage any potential impact on the charity and the people who use it, should those risks materialise.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements under UK Law and Accounting Standards. This requires Trustees to prepare financial statements for each financial year. These must give a true and fair view of the state of affairs of the charity and the application of its resources, including income and expenditure.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgments and accounting estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed
- Subject to any departures, disclose and explain in the financial statements
- Prepare the accounts on a going-concern basis unless it is inappropriate
- Presume that the charity will continue in business

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enable them to comply with the Charities Act, 2011.

They are responsible for safeguarding the charity's assets and for taking reasonable steps to prevent and detect fraud and other irregularities.

Our Board of Trustees

Wendy Lanchin Chairperson

Matthew Downer
Innovation Officer Connectivity for refugees, UNHCR

Dr. Unni Krishnan
Global Humanitarian Director, Plan International
[Resigned on 31st December 2024]

Dr Sharon McClenaghan
Safeguarding Trustee
Monitoring and Evaluation Consultant, Owl RE

Annabel Morgan Artist Representative
Artist and facilitator

Rutendo Rumano Treasurer
Charted Accountant
[Appointed on 11th March 2024]

Milica Vukovic-Smart
Fundraiser, NHS

Administrative details

Charity Reg Number 1156987

Registered Address Dean House, Skircoat Green, Halifax, HX3 0SA

Bankers HSBC, 95 Gloucester Rd, London, SW7 4SS

Independent Examiner

Charles SSempijja FCA, NFP Accountants Ltd, Chartered Accountants,

86-90 Paul Street, London, EC2A 4NE

Public Benefit

When setting our activities each year, our Trustees take into account the Charity Commission's general guidance on public benefit and how it relates to Clowns Without Borders UK's work.

This report of the trustees was approved by the board on 20th October 2025 and signed on their behalf by



Wendy Lanchin, Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2024

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

Independent examiner’s statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the 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 Act; or
2. the accounts do not accord with the accounting records.

I understand that the financial statements have been prepared to give a 'true and fair' view, and have departed from the Charities (Accounts and Reports) Regulations 2008, only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 FRS102, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the exitent regulations, but has since been withdrawn.

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.



Charles Ssempijja, FCA
NfP Accountants Ltd
Chartered Accountants
3rd Floor, 86-90 Paul Street
London
EC2A 4NE

Date: 21 October 2025

CLOWNS WITHOUT BORDERS
(Registered charity no. 1156987)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	*Unrestricted Funds £*	*Restricted Funds £*	*Total Funds 2023 £*
INCOME FROM							
Gifts, grants and donations	2	**34,721**	**5,000**	**39,721**	*100,990*	*323,227*	*424,217*
Investment income: bank interest		**1,637**	**-**	**1,637**	*256*	*-*	*256*
Workshops and performances		**20,050**	**-**	**20,050**	*3,868*	*-*	*3,868*
TOTAL INCOME		**56,408**	**5,000**	**61,408**	*105,114*	*323,227*	*428,341*
EXPENDITURE ON							
Staff costs	3	**45,198**	**1,210**	**46,408**	*4,386*	*37,015*	*41,401*
Direct project costs	4	**21,280**	**31,731**	**53,011**	*790*	*274,439*	*275,229*
Legal & professional	5	**18,014**	**-**	**18,014**	*9,183*	*717*	*9,900*
General administrative costs	6	**8,875**	**1,018**	**9,893**	*3,532*	*4,469*	*8,001*
TOTAL EXPENDITURE		**93,367**	**33,959**	**127,326**	*17,891*	*316,640*	*334,531*
NET MOVEMENT IN FUNDS		**(36,959)**	**(28,959)**	**(65,918)**	*87,223*	*6,587*	*93,810*
RECONCILIATION OF FUNDS							
TOTAL FUNDS AT 01 Jan 2024		**130,282**	**31,137**	**161,419**	*43,059*	*24,550*	67,609
TOTAL FUNDS AT 31 Dec 2024		**93,323**	**2,178**	**95,501**	*130,282*	*31,137*	*161,419*

All income and expenditure derive from continuing activities. Income and expenditure are analysed on a 'natural basis', taking advantage of section 4.6 of the SORP 2015 (FRS102) relating to smaller charities.

BALANCE SHEET
As at 31 December 2024

	Notes	£	2024 £	£	*2023* £
CURRENT ASSETS					
Debtors: trade debtors		**-**		*250*	
Cash at bank and in hand		**96,678**		*162,129*	
CREDITORS: amounts falling due within one year	9	**(1,177)**		*(960)*	
NET CURRENT ASSETS			**95,501**		*161,419*
NET ASSETS			**£ 95,501**		*£ 161,419*
FUNDS					
Restricted funds	10		**3,010**		31,137
General fund (unrestricted)	10		**92,491**		*130,282*
TOTAL FUNDS			**£ 95,501**		*£ 161,419*

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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

They were approved, and authorised for issue, by the directors on 20th October 2025. and signed on their behalf by:-



Wendy Lanchin
Chairperson

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

Clowns without Borders is a public benefit entity for FRS102 reporting. The charity is a non-company charity, registered at the Charity Commission in England & Wales, registration number 1156987. Its registered office address is 118 Sternhold Avenue, London, SW2 4PP. The accounts are presented in GBP rounded to £1.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, as updated on 2 February 2016 (SORP 2015), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis', taking advantage of section 4.6 of the SORP.

The effect of events relating to the year ended 31 December 2024 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2024 and the results for the year ended on that date.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

Statement of Cash Flows

The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

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.

All the expenditure of the charity is in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Tangible fixed assets
All assets costing more than £2,000 are capitalised.
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	5 years

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.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

2. GRANTS AND DONATIONS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	*Total Funds 2023 £*
Individual donations	**21,417**	**-**	**21,417**	*10,719*
Corporate donations	**6,000**	**-**	**6,000**	*7,019*
Grants	**5,066**	**5,000**	**10,066**	*64,071*
Legacies	**-**	**-**	**-**	*80,000*
Events	**2,238**	**-**	**2,238**	*4,465*
Funding partners*	**-**	**-**	**-**	*257,943*
	£ 34,721	**£ 5,000**	**£ 39,721**	*£ 424,217*

* Funding partners include other international development organisations that we have partnered with to deliver project activities.

3. STAFF COSTS AND NUMBERS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	*Total Funds 2023 £*
Salaried staff				
Gross wages	**22,250**	**-**	**22,250**	-
Employer's NI	**-**	**-**	**-**	-
Employer's pension	**131**	**-**	**131**	-
	22,381	**-**	**22,381**	-
Management consultancy	**22,616**	**1,210**	**23,826**	*40,834*
Other staff costs				
- Travel & subsistence	**165**	**-**	**165**	*567*
- Welfare	**36**	**-**	**36**	-
	£ 45,198	**£ 1,210**	**£ 46,408**	*£ 41,401*

The average weekly number of staff in the year (headcount) was 1.6 (2023 - 1.4). One key management staff received total remuneration of £31,400 (2023 - £26,945).

No employees received remuneration in excess of £60,000 (2023 - the same).

4. DIRECT PROJECT COSTS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	*Total Funds 2023 £*
Project costs	**16**	**1,228**	**1,244**	*145,886*
Props, Costumes, etc.	**58**	**557**	**615**	*545*
Accommodation	**2,250**	**2,134**	**4,384**	*10,304*
Artist and Facilitator fees	**7,940**	**12,467**	**20,407**	*43,392*
International travel	**2,039**	**6,193**	**8,232**	*9,088*
Project management	**-**	**3,274**	**3,274**	*32,677*
Monitoring and evaluation	**616**	**2,245**	**2,861**	*12,031*
Communications	**8,125**	**3,239**	**11,364**	*21,207*
Costumes	**236**	**394**	**630**	*99*
	£ 21,280	**£ 31,731**	**£ 53,011**	*£ 275,229*

Project Costs primarily consist of payments to strategic collaboration with Clowns Without Borders Sweden (CWB Sweden) for Project Laughter, which focused on Ukraine Response efforts in Romania, Moldova, Poland and Ukraine. The costs, incurred by CWB Sweden covered international artist fees, travel, transport, food, accommodation, and artist per diems.

5. LEGAL AND PROFESSIONAL COSTS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	*Total Funds 2023 £*
Fundraising Costs	**16,453**	**-**	**16,453**	*8,340*
Accountancy	**601**	**-**	**601**	*600*
Independent examiner's fees	**960**	**-**	**960**	*960*
	£ 18,014	**£ Nil**	**£ 18,014**	*£ 9,900*

6. ADMINISTRATIVE COSTS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	*Total Funds 2023 £*
Training	**208**	**305**	**513**	*598*
Rents - Rehearsal space	**214**	**167**	**381**	*2,037*
Postage and stationery	**27**	**-**	**27**	*10*
Subscriptions	**1,993**	**-**	**1,993**	*-*
IT software, Consumables	**4,437**	**54**	**4,491**	*1,955*
Other Governance Expenses	**1,706**	**-**	**1,706**	*1,809*
Bank charges	**290**	**492**	**782**	*1,556*
Sundry expenses	**-**	**-**	**-**	*36*
	£ 8,875	**£ 1,018**	**£ 9,893**	*£ 8,001*

7. TRUSTEES

During the year, no trustee received payment for work done for the charity (2023 - one trustee, who is also the charity's Artistic Representative, received £5,341 in charges for project work undertaken as an artist), including expeses. No other trustees received remuneration in the year (2023 - the same). No other trustees received reimbursement for out of pocket expenses (2023 - the same).

8. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	*2023*
	£	*£*
Social security and other taxes	**183**	*-*
Pensions payable	**34**	*-*
Accruals	**960**	*960*
	£ 1,177	*£ 960*

10. STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers & Gains / Losses	Carried Forward
	£	£	£	£	£
2024					
Ukraine 2024	**10,000**	**5,000**	**(11,990)**	**-**	**3,010**
Project Laughter (Romania, Germany, Poland, Moldova)	**3,655**	**-**	**(3,655)**	**-**	**-**
Mozambique - MHM	**8,003**	**-**	**(8,003)**	**-**	**-**
Turkey - Project Wiggle	**8,411**	**-**	**(9,243)**	**832**	**-**
Mines Advisory Group	**1,068**	**-**	**(1,068)**	**-**	**-**
Total restricted funds	**31,137**	**5,000**	**(33,959)**	**832**	**3,010**
Unrestricted general fund	**130,282**	**56,408**	**(93,367)**	**(832)**	**92,491**
Total funds	**£ 161,419**	**£ 61,408**	**£ (127,326)**	**£ Nil**	**£ 95,501**
2023					
Restricted funds					
Poland - Ukraine Response	*189*	*-*	*(189)*	*-*	*-*
Ukraine 2024	*-*	*10,000*	*-*	*-*	*10,000*
Project Laughter (Romania, Germany, Poland, Moldova)	*(16,110)*	*257,943*	*(238,178)*	*-*	*3,655*
Romania - Ukraine Response	*78*	*-*	*(78)*	*-*	*-*
Mozambique - MHM	*2,003*	*6,000*	*-*	*-*	*8,003*
Children's Board	*4,621*	*669*	*(5,290)*	*-*	*-*
FR - The Fore	*7,657*	*-*	*(7,657)*	*-*	*-*
Turkey - Project Wiggle	*23,876*	*48,615*	*(64,080)*	*-*	*8,411*
Mines Advisory Group	*2,236*	*-*	*(1,168)*	*-*	*1,068*
	24,550	*323,227*	*(316,640)*	*-*	*31,137*
Unrestricted fund	*43,059*	*105,114*	*(17,891)*	*-*	*130,282*
Total funds	*£ 67,609*	*£ 428,341*	*£ (334,531)*	*£ Nil*	*£ 161,419*

Description of funds
Romania - Ukraine Response: Delivery of Psychosocial First Aid Through Laughter and Play to Children Impacted by the Conflict in Ukraine.

Project Laughter (Romania, Germany, Poland, Moldova, Romania - Ukraine Response): Delivery of psychosocial first aid through laughter and play to children impacted by the conflict in Ukraine as well as training local artists and NGO staff/volunteers. The project fell over two years and the total budget is £362,306.

MHMozambique supports the physical and psychosocial health of children and adolescents by using a play-based approach to support learning and understanding about health and menstruation.

Turkey - Project Wiggle: Providing psychosocial first aid through laughter and play to children impacted by the war in Syria including training local artists and NGO staff/volunteers.

Mines Advisory Group supported Clowns Without Borders UK to make life-saving messages more playful, engaging and memorable for children in Somalia, Lebanon, Iraq and Vietnam.

Children's Board: Funding to centre children's voices in the governance of the charity.

FR - The Fore: Funding to establish income-generating activities for the charity.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	*Total Funds 2023 £*
Current assets	**93,668**	**3,010**	**96,678**	*162,379*
Creditors due within one year	**(1,177)**	**-**	**(1,177)**	*(960)*
	£ 92,491	**£ 3,010**	**£ 95,501**	*£ 161,419*
2023				
Current assets	*131,242*	*31,137*	*162,379*	
Creditors due within one year	*(960)*	*-*	*(960)*	
Total funds	*£ 130,282*	*£ 31,137*	*£ 161,419*	



clownswithoutborders.org.uk

CLOWNS WITHOUT BORDERS UK

England & Wales - Charity number 1156987

Accounts

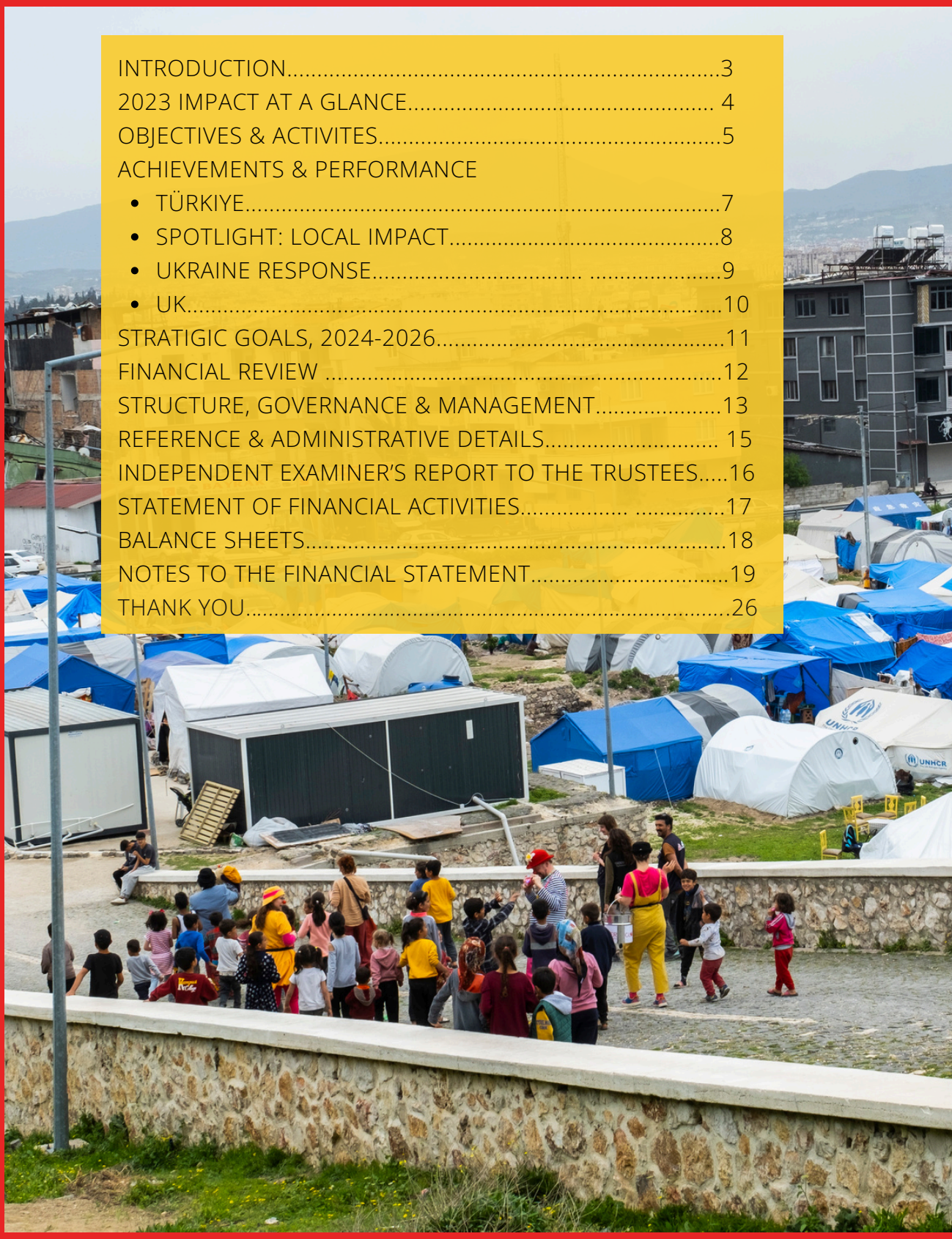


TRUSTEES' REPORT & FINANCIAL STATEMENTS YEAR ENDING 31ST DECEMBER 2023

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2023. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP 2015 (FRS102)

CLOWNS WITHOUT BORDERS UK

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INTRODUCTION

As we look back on 2023, we're excited to share the incredible milestones we've achieved together

In a year marked by the profound challenges children had to face and their remarkable resilience, we are deeply moved by the impact we have made together.

Our work in 2023 was driven by the urgent need to bring moments of joy to children affected by the devastating earthquake in Türkiye and the prolonged conflict in Ukraine. Reaching nearly 15,000 children, we witnessed time and time again the powerful impact laughter and play have on a child's ability to find respite and comfort.

We know children's needs are better met when their culture and identity are celebrated, so we're delighted about the expansion of our approach to supporting local artists



A total of 33 performers and facilitators from Türkiye, Ukraine, Romania, and Poland played a pivotal role in delivering playful and culturally relevant activities to children. The artists' deep connection to their communities has not only enhanced the quality of our work but also paved the way for more meaningful relationships with local NGOs who helped us scale our activities.

We also celebrated the significant milestone of training 143 frontline staff in our evidence-based Laughter and Play approach. We believe that supporting others to become Play Aware Responders helps create the broader systemic change needed to ensure that children's right to play is met.

None of this would be possible without the incredible support of our donors and partners. Your dedication helps us bring joy and hope to children around the world. Thank you for being an essential part of our vision to create a more joyful world for all children.

,

Samantha Holdsworth
CEO, Clowns Without Borders UK

IMPACT IN NUMBERS



14,770

LAUGHING CHILDREN

Thousands of children experience the healing power of laughter and play through 145 performances in **Türkiye, Ukraine, Poland, Moldova and the UK.**



2,769

CONNECTED CARE-GIVERS

Our performances and post-show workshops focused on sharing smiles, laughter and moments of joy between caregivers and children. These experiences can help strengthen connections and enhance the caregiver-child bond.



36

ENGAGED LOCAL ARTISTS

We supported local artists to develop and lead our programmes in Turkie, Ukraine, Moldova, Poland and Romania. **Our approach is so successful our Türkiye team is registering to become an NGO.**



143

PLAY-AWARE RESPONDERS

Our evidence-based Laughter and Play training for front-line NGO staff and workers received **consistently positive feedback for quality and relevance**. Participants expressed the benefit of having time to reflect on their practice amidst the demands of supporting children in challenging contexts. We proudly delivered training in Ukraine, Moldova, Romania, Poland and Türkiye.

OUR OBJECTIVES & ACTIVITIES





WHAT WE DO

Clowns Without Borders UK provides children in crisis settings with emotional first-aid through laughter and play. In war, conflict and natural hazards, children's opportunities for positive, joyful experiences are radically diminished. We support children's well-being and healthy development by bringing joy, laughter and play into places characterised by uncertainty, trauma and loss.

OUR PURPOSE

As stated in our governing documents:

The relief of need and suffering of people, in particular children, who live in areas of crisis across the world.

.

OUR APPROACH

We create safe and supportive environments, and long-term opportunities, where children can heal and thrive through laughter and play. This includes understanding and responding to the effects of trauma on a child's emotions and behaviour.

We also strive to create broader, system change across the humanitarian sector to increase children's access to the healing power of laughter and play.

Working with our national and international partners dramatically increases the number of children we can reach. It also creates momentum around the benefits of arts-based programming for children.

OUR OBJECTIVES & ACTIVITIES



We want a **strategy for play** at the heart of every crisis, with governments and NGOs putting play **at the heart of their humanitarian response plans** and acknowledging **a child's right to safe and joyful spaces.**

We can create the change we want to see by increasing:

LAUGHING CHILDREN

Laughter and play can create a refuge from overwhelming challenges and provide the opportunity for respite and recovery. Genuine enjoyment contributes positively to a child's sense of emotional well-being,

CONNECTED CAREGIVERS

Laughter and play can benefit families, community members and other caregivers providing positive experiences and strengthening social and parent-child bonds.

ENGAGED LOCAL ARTISTS

We nurture and support local artists to develop and lead our programmes. They know their communities best and help us deliver relevant programmes that are welcomed and impactful in each socio-cultural setting. This creates projects for children to participate in and benefit from over a longer time frame.

PLAY-AWARE RESPONDERS

We collaborate with the world's leading charities to expand our reach and advocate for every child's right to play. Sharing skills and knowledge with NGO workers about the transformative power of laughter and play increases the likelihood of it being integrated into organisations' everyday work with children.

“My understanding of the purpose of art has changed.”

Mufit, Performer, Turkey

In the wake of February’s devastating earthquakes, Clowns Without Borders UK brought much-needed joy to the hardest-hit regions in Gaziantep and Hatay.

We delivered 128 performances and workshops, reaching 14,350 children and their carers. Our Laughter and Play Training equipped 20 NGO staff members on the Turkish-Syrian border with play-based activities to support children affected by the disaster.

We’re especially proud to have supported twelve local artists with 27 days of intensive training, empowering them to use their skills in humanitarian clowning. These artists now bring hope and laughter to those living in ‘container’ camps in Türkiye and Syria. The team has forged strong relationships with local partners increasing our access to and acceptance from the local community.

Looking ahead, we’re committed to helping our team in Türkiye as they establish themselves as an official NGO. This crucial step will unlock national funding and ensure that the healing power of laughter reaches children across the country for years to come.



LOCAL IMPACT

Buğra's journey with Clowns Without Borders began in an audition in Istanbul, driven by a desire to bring joy to children impacted by the earthquake. Now, he's a cornerstone of our Turkish team, working alongside clowns, musicians, mimes, and circus artists to uplift communities.

For Buğra, this work is personal. Returning to his hometown, he reflected on the deep connection he felt with the children and families there.

"Working in my hometown, I understand the pain and where it comes from. I know my culture. This is not the same when you are from outside."

Performing in temporary settlements he witnesses people who are withdrawn or tired. He finds energy from sharing laughter and play and seeing first-hand how it transforms children and carers into vibrant, engaged individuals

"Being silly and having fun isn't just enjoyable — it's a powerful way to connect with others. It's the first spark of change."

Buğra and the team believe their performances do more than bring joy—they introduce children to the arts perhaps inspiring dreams they never knew they had.

Driven by the belief in resilience through laughter can bring lasting change to communities across Türkiye. Buğra and the team are establishing an NGO to continue delivering the the healing power of play those who need it most.





“Air-raid sirens meant we had to cancel the clowns. Imagine the children’s excitement when the clowns surprised them the next day.”

Teacher, Kyiv, Ukraine

Project Laughter brought joy and play to 3,076 children and caregivers affected by the conflict in Ukraine, delivering our largest programme to date across Romania, Poland, Moldova, and Ukraine.

Children are always central to our efforts, so we are delighted that 136 children across each country co-developed the program. We incorporated their ideas, games, songs, and stories into performances and workshops, celebrating their creativity and culture.

“I was reborn in the workshops with the clowns!”

Artist - Training Lviv, Ukraine.

Supporting local artists is key to creating play-based opportunities with lasting impact for children. We trained twenty-one artists through Project Laughter, and nine delivered joyful performances and workshops with us.

“We spend our time caring for others, this week the clowns cared for us.”

Workshop participant, - Artist, Training Lviv, Ukraine.

118 NGO staff, social workers and psychologists trained in our evidence-based Laughter and Play methodology.

- 85% of participants demonstrated a strong understanding of our approach
- 80% felt more confident in facilitating activities with children

Feedback highlighted the emotional resonance of how we work, with many describing the experience as inspiring and rejuvenating, rekindling a passion for working with children.

CHILD-LED GOVERNANCE

"We make sure what Clowns Without Borders UK does is good and not wasting time." Allena, age 9

Our children's board made up of ten children aged six to eleven years from Mayflower Primary in Tower Hamlets, London, has been at the heart of our work this year. We have collaborated closely with the children throughout the year through joyful, arts-based activities. Their input, particularly in shaping our three-year strategy and child protection policy, strengthens our commitment to child-centered governance and ensures our work truly reflects the needs and realities of children.

Our success with child-led governance has positioned us as leaders in this area. We were invited to lead learning calls with the Global Fund for Children and deliver a Masterclass with A New Direction to over 50 attendees. Looking forward, we are excited to explore how to include the children's perspectives in the financial distribution of the charity's resources.

UK ASYLUM CENTRES

Honouring the request from our Children's Board, we shared performances with 161 children and their families navigating the asylum system and living in hotels and reception centers in the UK.

Recognising the rights of some of the most marginalised children living in UK refugee reception centres, our new UK activities promote meaningful participation for children who have limited access to play and arts-based opportunities.

To better understand the children's needs, we also shared trauma-informed, play-based consultation workshops. They told us they need activities where they feel confident and can express themselves "without it feeling like a lesson". They want to make friends and have time for creative activities just for themselves, but opportunities are scarce.

In response, we have developed a UK programme of joyful arts-led activities and will seek funding to expand our programme in 2024.

WHAT'S NEXT?

A new three-year strategy and an audacious goal to reach 1 million children by 2035.

Clowns Without Borders UK stands at a pivotal moment in our journey. In 2024, we will celebrate our 10th anniversary—an important milestone that reflects a decade of bringing laughter and play to over 100,000 children impacted by conflict, extreme weather, and other crises.

In the face of the increasing frequency and intensity of disasters (UN, 2021), we have developed a new three-year strategy with the invaluable input of our children's board. Our strategy reaffirms our commitment to fostering children's joy and resilience. We step into our second decade with the confidence we can continue to adapt and respond to the growing challenges in our world.

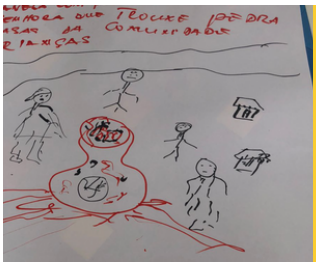
STRATEGIC GOALS (2024 - 2027)



Further centre children's voices in the creation and delivery of CWB programmes and organisational decision making.



Create a positive, consistent and lasting impact on children via the arts-led programmes we deliver for children and communities



Evidence the impact of our programmes and influence their prioritisation in humaitrian responses



Be adequately resourced to deliver operational commitments, secure funds and forge new, long-term partnerships to create the systemic change we want to see for children.

FINANCIAL REVIEW

REVIEW OF FINANCIAL POSITION

Total income for the year increased from £252,812 in 2022 to £428,341 in 2023. This was due to a large grant from an INGO partner to support children impacted by the war in Ukraine. To manage this large increase we continued to strategically partner with Clowns Without Borders Sweden to help us scale our activities quickly. We also unexpectedly received a legacy donation of £80,000 and this has been designated to pay for the CEO's salary and two new core staff members in 2024. This incredible opportunity enables us to strengthen our operating systems and efficiency.

Total expenditure in 2023 increased to £334,531 from £228,897 in 2022.

At the year-end, the charity had net assets of £161,419 (2022 - £67,609)

RESERVES POLICY

As part of effective financial management, Clowns Without Borders UK holds reserves. This is to ensure there is no significant disruption to our charitable activities caused by an unforeseen reduction in income, late payments or additional finanical expenditure. As a charity that responds to crisis events, our reserves help us act quickly. Our Trustees calculate our unrestricted reserves by evaluating the financial effects of risk events such as the sudden repatriation of artists, currency volatility or unforeseen demand in our service and our operating costs.



At the balance sheet date, and when considering the risk, both generally and concerning the charity's liquidity, trustees agree that a prudent assessment of the financial impact of risk events on reserves is estimated at £43,600 - £54,600.
Our current reserves are £43,650.

GOING CONCERN

The Trustees have reviewed the projected operations and activities of the charity including a one-year projected cash flow forecast.
After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.
More information about using the going concern basis can be found in the Accounting Policies.

STRUCTURE, GOVERNANCE & MANAGEMENT

GOVERNING DOCUMENT

Clowns Without Borders UK was established by Trust Deed on 8th May 2014 as a charitable trust. Our Trust Deed sets out the objects and powers of the charity and is governed by our Articles of Association.

Our Articles of Association provide that Clowns Without Borders UK must have a minimum of three trustees and the present members of the board are listed in this report.

APPOINTMENT OF TRUSTEES

Trustees are elected onto the Board and serve for two years. This is renewable to retain continuity and specific skills. Board meetings occur four times a year and also include one Trustee away day.

Trustee recruitment is led by our Chairperson. We assess the strengths of the Board and the skills that we need for effective governance on an ongoing basis.

We have an open trustee recruitment process and advertise our trustee positions on dedicated online platforms, our website and through social media. All our trustees are interviewed by the Chair and CEO and elected onto the Board after references and background checks are complete.

TRUSTEE INDUCTION

All new Trustees:

- Receive an induction pack that contains key information about Trustees' legal duties and responsibilities under Charity and Company Law, the Charity Commission guidance on public benefit, the Charity's Articles of Association and detailed organisational information.
- Meet with the charity's Chairperson and CEO.
- Attend a Board meeting as an observer before becoming a member.
- Complete UNICEF's comprehensive "Introduction to Child Protection" training.

We also provide training to ensure trustees are informed about changing requirements.

AFFLIATIONS

Clowns Without Borders UK is a member of Clowns Without Borders International, which includes 13 country chapters. Each chapter is independently constituted but follows a shared Code of Ethics. We meet online four times a year and gather in person every two years to share best practices and discuss policies.

CWB UK frequently partners with other chapters to maximise our resources, broaden our impact, and engage with a global network of artists.

STRUCTURE, GOVERNANCE & MANAGEMENT

ORGANISATION

The Board of Trustees administers the Charity. The Trustees appoint the Chief Executive to manage the day-to-day operations of the Charity.

Trustee meetings are held four times a year along with an annual strategic away day.

REMUNERATION OF KEY MANAGEMENT PERONNEL

The Director's pay is reviewed annually by the Board of Trustees, to ensure pay is fair and in line with other charities of a similar size.

RISK MANAGEMENT

Clowns Without Borders UK's main risks are identified within our Risk Register. To help the charity to mitigate risk, we:

1) Review principal risks and uncertainties at every Board meeting.

2) Review and update policies, systems and procedures so they are current and mitigate any risks identified.

3) Have clear processes in place to minimise or manage any potential impact on the charity and the people who use it, should those risks materialise.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements under UK Law and Accounting Standards. This requires Trustees to prepare financial statements for each financial year. These must give a true and fair view of the state of affairs of the charity and the application of its resources, including income and expenditure.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgments and accounting estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed
- Subject to any departures, disclose and explain in the financial statements
- Prepare the accounts on a going-concern basis unless it is inappropriate
- Presume that the charity will continue in business

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the charity's financial position and enable them to comply with the Charities Act, 2011.

They are responsible for safeguarding the charity's assets and for taking reasonable steps to prevent and detect fraud and other irregularities.

REFERENCE & ADMINISTRATIVE DETAILS

OUR BOARD OF TRUSTEES

Wendy Lanchin
Chairperson

Mathew Downer
Senior Insights Manager, Mobile for Humanitarian Innovation,
Appointed 20th June 2023

Ed King
Partnerships Specialist, UNICEF
Resigned on 29th August 2023

Dr. Unni Krishnan
Global Humanitarian Director, Plan International

Dr. Sharon McClenaghan
Monitoring and Evaluation Consultant, Owl RE, *appointed 20th June 2023*

Annabel Morgan
Artist and facilitator

Milica Vukovic-Smart
Fundraiser, NHS
Appointed 18th September 2023

ADMINISTRATIVE DETAILS

Charity Reg Number:
1156987

Registered Address:
Dean House, Skircoat Green, Halifax, HX3 0SA

Bankers:
HSBC, 95 Gloucester Rd, London, SW7 4SS

Independent Examiner:
Charles SSempijja FCA,
NFP Accountants Ltd, Chartered Accountants,
86-90 Paul Street, London, EC2A 4NE

PUBLIC BENEFIT

In setting our activities each year, our Trustees have regard for the Charity Commission's general guidance on public benefit and how this relates to Clowns Without Borders UK's work.

This report of the trustees was approved by the board on 10th October 2024 and signed on their behalf by:



Wendy Lanchin
Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2023

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

Independent examiner’s statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the 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 Act; or
2. the accounts do not accord with the accounting records.

I understand that the financial statements have been prepared to give a 'true and fair' view, and have departed from the Charities (Accounts and Reports) Regulations 2008, only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 FRS102, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the exitent regulations, but has since been withdrawn.

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.



Charles Ssempijja, FCA
NfP Accountants Ltd
Chartered Accountants
3rd Floor, 86-90 Paul Street
London
EC2A 4NE

Date: 10 October 2024

CLOWNS WITHOUT BORDERS
(Registered charity no. 1156987)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	*Unrestricted Funds £*	*Restricted Funds £*	*Total Funds 2022 £*
INCOME FROM							
Gifts, grants and donations	2	**100,990**	**323,227**	**424,217**	*26,634*	*215,885*	*242,519*
Investment income: bank interest		**256**	**-**	**256**	-	-	-
Workshops and performances		**3,868**	**-**	**3,868**	*5,112*	-	*5,112*
TOTAL INCOME		**105,114**	**323,227**	**428,341**	*31,746*	*215,885*	*247,631*
EXPENDITURE ON							
Staff costs	3	**4,386**	**37,015**	**41,401**	*31,758*	*3,057*	*34,815*
Direct project costs	4	**790**	**274,439**	**275,229**	*(13,638)*	*188,826*	*175,188*
Legal & professional	5	**9,183**	**717**	**9,900**	*6,678*	*7,140*	*13,818*
General administrative costs	6	**3,532**	**4,469**	**8,001**	*4,453*	*623*	*5,076*
TOTAL EXPENDITURE		**17,891**	**316,640**	**334,531**	*29,251*	*199,646*	*228,897*
NET MOVEMENT IN FUNDS		**87,223**	**6,587**	**93,810**	*2,495*	*16,239*	*18,734*
RECONCILIATION OF FUNDS							
TOTAL FUNDS AT 01 Jan 2023		**22,709**	**44,900**	**67,609**	*40,564*	*8,311*	48,875
TOTAL FUNDS AT 31 Dec 2023		**109,932**	**51,487**	**161,419**	*43,059*	*24,550*	*67,609*

All income and expenditure derive from continuing activities. Income and expenditure are analysed on a 'natural basis', taking advantage of section 4.6 of the SORP 2015 (FRS102) relating to smaller charities.

CLOWNS WITHOUT BORDERS
(Registered charity no. 1156987)

BALANCE SHEET
As at 31 December 2023

	Notes	£	2023 £	£	2022 £
CURRENT ASSETS					
Debtors: trade debtors		**250**		-	
Cash at bank and in hand		**162,129**		*68,329*	
CREDITORS: amounts falling due within one year	9	**(960)**		*(720)*	
NET CURRENT ASSETS			**161,419**		*67,609*
NET ASSETS			**£ 161,419**		*£ 67,609*
FUNDS					
Restricted funds	10		**31,137**		24,550
General fund (unrestricted)	10		**130,282**		*43,059*
TOTAL FUNDS			**£ 161,419**		*£ 67,609*

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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

They were approved, and authorised for issue, by the directors on 10th October 2024 and signed on their behalf by:-



Wendy Lanchin
Trustee

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

Clowns without Borders is a public benefit entity for FRS102 reporting. The charity is a non-company charity, registered at the Charity Commission in England & Wales, registration number 1156987. Its registered office address is 118 Sternhold Avenue, London, SW2 4PP. The accounts are presented in GBP rounded to £1.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, as updated on 2 February 2016 (SORP 2015), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis', taking advantage of section 4.6 of the SORP.

The effect of events relating to the year ended 31 December 2023 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2023 and the results for the year ended on that date.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

Statement of Cash Flows

The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

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.

All the expenditure of the charity is in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Tangible fixed assets
All assets costing more than £2,000 are capitalised.
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	5 years

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.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

2. GRANTS AND DONATIONS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	*Total Funds 2022 £*
Individual donations	**10,506**	**213**	**10,719**	*20,121*
Corporate donations	**6,019**	**1,000**	**7,019**	*11,349*
Grants	**-**	**64,071**	**64,071**	*56,032*
Legacies	**80,000**	**-**	**80,000**	*-*
Events	**4,465**	**-**	**4,465**	*-*
Funding partners*	**-**	**257,943**	**257,943**	*155,017*
	£ 100,990	**£ 323,227**	**£ 424,217**	*£ 242,519*

* Funding partners include other international development organisations that we have partnered with to deliver project activities.

3. STAFF COSTS AND NUMBERS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	*Total Funds 2022 £*
Management consultancy	**4,156**	**36,678**	**40,834**	*34,697*
Other staff costs				
- Travel & subsistence	**230**	**337**	**567**	*112*
- Welfare	**-**	**-**	**-**	*6*
	£ 4,386	**£ 37,015**	**£ 41,401**	*£ 34,815*

The average weekly number of staff in the year (headcount) was 1.4 (2022 - 1). One key management staff received total remuneration of £26,945 (2022 - £20,000).

No employees received remuneration in excess of £60,000 (2022 - the same).

4. DIRECT PROJECT COSTS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	*Total Funds 2022 £*
Project costs	**-**	**145,886**	**145,886**	*121,872*
Props, Costumes, etc.	**5**	**540**	**545**	*1,539*
Accommodation	**154**	**10,150**	**10,304**	*3,076*
Artist and Facilitator fees	**489**	**42,903**	**43,392**	*11,573*
International travel	**142**	**8,946**	**9,088**	*4,442*
Project management	**-**	**32,677**	**32,677**	*14,477*
Project staff costs	**-**	**-**	**-**	*7,426*
Monitoring and evaluation	**-**	**12,031**	**12,031**	*6,010*
Communications	**-**	**21,207**	**21,207**	*4,729*
Costumes	**-**	**99**	**99**	*44*
	£ 790	**£ 274,439**	**£ 275,229**	*£ 175,188*

Project Costs primarily consist of payments to strategic collaboration with Clowns Without Borders Sweden (CWB Sweden) for Project Laughter, which focused on Ukraine Response efforts in Romania, Moldova, Poland and Ukraine. The costs, incurred by CWB Sweden covered international artist fees, travel, transport, food, accommodation, and artist per diems.

5. LEGAL AND PROFESSIONAL COSTS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	*Total Funds 2022 £*
Fundraising Costs	**8,203**	**137**	**8,340**	*12,932*
Accountancy	**20**	**580**	**600**	*166*
Independent examiner's fees	**960**	**-**	**960**	*720*
	£ 9,183	**£ 717**	**£ 9,900**	*£ 13,818*

6. ADMINISTRATIVE COSTS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	*Total Funds 2022 £*
Training	**73**	**525**	**598**	*74*
Rents - Rehearsal space	**-**	**2,037**	**2,037**	*695*
Postage and stationery	**10**	**-**	**10**	*36*
Subscriptions	**-**	**-**	**-**	*696*
IT software, Consumables	**1,491**	**464**	**1,955**	*2,512*
Other Governance Expenses	**1,809**	**-**	**1,809**	*549*
Bank charges	**149**	**1,407**	**1,556**	*471*
Sundry expenses	**-**	**36**	**36**	*43*
	£ 3,532	**£ 4,469**	**£ 8,001**	*£ 5,076*

7. TRUSTEES

During the year, one trustee, who is also the charity's Artistic Representative, received £5,341 in charges for project work undertaken as an artist (2022 - £2,017), including expeses. No other trustees received remuneration in the year (2022 - the same). No other trustees received reimbursement for out of pocket expenses (2022 - the same).

8. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	*2022*
	£	*£*
Accruals	**960**	*720*
	£ 960	*£ 720*

10. STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers & Gains / Losses	Carried Forward
	£	£	£	£	£
2023					
Poland - Ukraine Response	**189**	**-**	**(189)**	**-**	**-**
Ukraine 2024	**-**	**10,000**	**-**	**-**	**10,000**
Project Laughter (Romania, Germany, Poland, Moldova)	**(16,110)**	**257,943**	**(238,178)**	**-**	**3,655**
Romania - Ukraine Response	**78**	**-**	**(78)**	**-**	**-**
Mozambique - MHM	**2,003**	**6,000**	**-**	**-**	**8,003**
Children's Board	**4,621**	**669**	**(5,290)**	**-**	**-**
FR - The Fore	**7,657**	**-**	**(7,657)**	**-**	**-**
Turkey - Project Wiggle	**23,876**	**48,615**	**(64,080)**	**-**	**8,411**
Mines Advisory Group	**2,236**	**-**	**(1,168)**	**-**	**1,068**
Total restricted funds	**24,550**	**323,227**	**(316,640)**	**-**	**31,137**
Unrestricted general fund	**43,059**	**105,114**	**(17,891)**	**-**	**130,282**
Total funds	**£ 67,609**	**£ 428,341**	**£ (334,531)**	**£ Nil**	**£ 161,419**
2022					
Restricted funds					
Poland - Ukraine Response	*-*	*10,187*	*(9,998)*	*-*	*189*
Project Laughter (Romania, Germany, Poland, Moldova)	*-*	*151,055*	*(167,165)*	*-*	*(16,110)*
Romania - Ukraine Response	*-*	*9,836*	*(9,758)*	*-*	*78*
Mozambique - MHM	*6,075*	*-*	*(4,072)*	*-*	*2,003*
Children's Board	*-*	*6,021*	*(1,400)*	*-*	*4,621*
FR - The Fore	*-*	*14,910*	*(7,253)*	*-*	*7,657*
Turkey - Project Wiggle	*-*	*23,876*	*-*	*-*	*23,876*
Mines Advisory Group	*2,236*	*-*	*-*	*-*	*2,236*
	8,311	*215,885*	*(199,646)*	*-*	*24,550*
Unrestricted fund	*40,564*	*31,746*	*(29,251)*	*-*	*43,059*
Total funds	*£ 48,875*	*£ 247,631*	*£ (228,897)*	*£ Nil*	*£ 67,609*

Description of funds
Romania - Ukraine Response: Delivery of psychosocialf first aid through laughter and play to children Impacted by the conflict in Ukraine.

Project Laughter - (Romania, Poland, Ukraine and Moldova) Ukraine Response: Delivery of psychosocial first aid through laughter and play to children impacted by the conflict in Ukraine as well as training local artists and NGO staff/volunteers. The project falls over two years and the total budget is £362,306. The second payment in 2023 will cover the shortfall in 2022.

MHMozambique supports the physical and psychosocial health of children and adolescents by using a play-based approach to support learning and understanding about health and menstruation.

Children's Board: Funding to centre children's voices in the governance of the charity.

FR - The Fore: Funding to establish income-generating activities for the charity.

Turkey - Project Wiggle: Providing psychosocial first aid through laughter and play to children impacted by the war in Syria including training local artists and NGO staff/volunteers.

Mines Advisory Group supported Clowns Without Borders UK to make life-saving messages more playful, engaging and memorable for children in Somalia, Lebanon, Iraq and Vietnam.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds 2023	**Restricted Funds 2023**	**Total Funds 2023**	*Total Funds 2022*
	£	**£**	**£**	*£*
Current assets	**131,242**	**31,137**	**162,379**	*68,329*
Creditors due within one year	**(960)**	**-**	**(960)**	*(720)*
	£ 130,282	**£ 31,137**	**£ 161,419**	*£ 67,609*
2022				
Current assets	*43,779*	*24,550*	*68,329*	
Creditors due within one year	*(720)*	*-*	*(720)*	
Total funds	*£ 43,059*	*£ 24,550*	*£ 67,609*	

STANDING TOGETHER

Thank you for standing in solidarity with us.

Laughter and play are crucial for the positive, healthy development of all children, everywhere. It's why we want to share sustainable high-quality play experiences for one million more children impacted by conflict and extreme weather in the next ten years.

This mission is only possible because of your vital support.

Thank you for standing up for children and cheering us on.



Stay up to date with all the latest news



clownswithoutbordersuk



clownswithoutborders

Mail

hello@clownswithoutborders.org.uk

Web

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Registered Address

Dean House, Skircoat Green, Halifax, HX3 0SA

CLOWNS WITHOUT BORDERS UK

England & Wales - Charity number 1156987

Accounts



TRUSTEES' REPORT & FINANCIAL STATEMENTS FOR YEAR ENDING 31ST DECEMBER 2022

Post-performance, Romania. Credit Mihaela Bodgan

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2022. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP 2015 (FRS102).

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HELLO THERE!

We couldn't be prouder of what we've accomplished together in 2022.

In February, when conflict erupted in Ukraine, we focused our attention on providing vital emotional support to children who sought refuge in Poland, Moldova, and Romania. We know first-hand how children are deeply affected by war and violence. By responding quickly, our joyful performances and workshops offered immediate solace, creating a safe and supportive environment for thousands of children during the most challenging of times.

This is also the first year *all* our teams included talented artists from the communities we served. This allowed us to tailor our playful programs to meet specific local needs ensuring our efforts truly resonated with the children we reached.

2022 was our most successful fundraising year to date. Scaling up quickly came with its own unique set of challenges but thanks to the focus and dedication of our wonderful teams, we strengthened our internal systems including planning, coordinating, finance and implementation. Our new psychosocial and well-being framework and Monitoring and Evaluation Toolkit will enhance our accountability and transparency. It will further build the case for children and their need for laughter and play in crisis settings.

We believe that given the chance, all children have the potential to be agents of change in their communities and beyond. That's why we're delighted to introduce our ground-breaking children's board. Our youngest member is six and our oldest is eleven years old. The children are already having a positive impact on how our charity is run. We hope our children's board inspires others within the humanitarian sector to follow suit.

All of this is only possible because of the dedication of our supporters. Your unwavering commitment means children, in the worst of circumstances, can experience joy, laughter and friendship and take the first step towards healing.

A big, heartfelt thank you for trusting us to deliver on our shared vision of a fairer and a kinder world for all children.



Samantha Holdsworth
Director



"I hope children remember our shows and that they give a glimpse of hope ."

Artist quote
Moldova tour

Performance in Moldova, credit Tatiana Sultonova

OUR OBJECTIVES & ACTIVITIES

Clowns Without Borders UK provides children in crisis settings with emotional first-aid through laughter and play. In situations of war and natural hazards, children's opportunities for laughter and play decrease. Our activities promote and protect child-led joyful experiences, created for children, by children. It's a way to support a child's immediate sense of well-being.

OUR PURPOSE

As stated in our governing documents:

The relief of need and suffering of people, in particular children, who live in areas of crisis across the world.

HOW WE DO IT

We provide children with high-quality and long-term opportunities for laughter and play. We achieve the biggest impact via our three-step approach;

1 

MORE JOY

Increasing a child's access to laughter, joy, fun, wonder and play contributes to a sense of normalcy and provides rest, respite and relaxation. This helps a child cope in challenging times.

2 

SKILLS SHARING

Children's needs are better met when their culture and identity are celebrated. We support talented local artists to help co-develop and deliver our joyful activities.

3 

LEARNING

Children can access more play opportunities when we advocate for the power of play. Using our evidence-based Laughter and Play Methodology we support others to deliver laughter and play in their own unique contexts.

PUBLIC BENEFIT

In setting our activities each year, our Trustees have regard for the Charity Commission's general guidance on public benefit and how this relates to Clowns Without Borders UK's work.

GUIDING PRINCIPLE
Trauma-Informed

Our approach involves understanding and responding to the effects of trauma on a child's emotions and behaviour. We create safe and supportive environments where children can heal and thrive. We championing trust, choice, collaboration,empowerment and cultural considerations in our programmes. We are currently on a journey to embed trauma-informed principles across our whole organisaiton.

OUR ACHIEVEMENTS
IN NUMBERS

54 adults
from 15 NGO organisations trained in our Laughter and Play facilitation training

2,908 children
impacted by the war in Ukraine experienced joyful performances and activities

90% of our teams included local artists

4 countries
Poland, Moldova, Germany, Romania

1 new children's board
A pioneering initiative to put primary schools children's voices at the heart of our charity

10 million people reached via our online campaign
raising awareness about the importance of play for children experiencing conflict





OUR ACHIEVEMENTS & PERFORMANCE

JOYFUL PERFORMANCES



Pre-performance 'hello' in Poland, credit Nicola Kulesza

Within six weeks of the conflict in Ukraine starting, our artists delivered joyful performances and workshops to families in reception centres on the borders in Poland. In total, we shared playful performances and workshops with **2,908 children** impacted by the war in Ukraine across **four** countries, Moldova, Poland, Romania and Germany. Our joyful activities also provided vital moments of respite for carers, too.

One mother in Poland told us, **"I have so little time to play with my children nowadays. Today, I can enjoy this moment together with my children**". After one workshop for children with disabilities, a mother told us, **"My child had never done this before in his life!"**



Post-show activities in Romania, credit John Ruddoff

LEARNING

56 frontline staff and volunteers received skills-building activities via our evidence-based, practitioner-tested Laughter and Play Methodology that focuses on using play to support children's resilience. Our three-day training programmes enable staff to dedicate time and focus to the power of play and how it can be implemented into day-to-day activities for children.



Laughter and Play Training in Romania, credit Mihaela Bodgan

SKILLS SHARING

We held performance workshops for **21 artists in Poland, Romania and Germany.** It's a way for us to make sure many voices are heard and new ideas are discovered and shared. **9 artists** went on to deliver our programmes.



Artist training in Poland

OUR ACHIEVEMENTS & PERFORMANCE

PUTTING CHILDREN FIRST

1) CHILDREN'S BOARD

We believe positive change happens when children are included at all levels of an organisation. They bring unique insights and perspectives about the world and the issues that matter most to them.

It's why we pioneered an approach to governance that ensures children's voice is at the core of everything we do. Our children's board has 10 members aged between 6 to 10 years. We want children to have a seat at every table so we also created a free 'how to' resource and round-table event for industry professionals.



2) CO-DEVELOPING OUR ACTIVITIES WITH CHILDREN IMPACTED BY THE CONFLICT IN UKRAINE

In line with trauma-informed practice, safely including children in the creation of our performances and workshop can support their sense of agency and mastery. In Romania, a child proposed to call the show “Harbuz” - meaning watermelon, and so we did. Including children also ensures their ideas as well as cultural games and songs can be woven throughout our work.

POWERFUL PARTNERSHIPS



Post-show workshop in Romania, credit John Rudoff

We are stronger together and we believe collaboration is critical for long-term change for children. By building deep relationships with artists around the world, grass-roots NGOs and international charities, we can increase children’s access to high-quality play opportunities, share expertise and knowledge and deepen our understanding of the unique needs of children in crisis settings.

In 2022, we collaborated with our sister organisations, Clowns Without Borders Sweden, USA and Germany. This helped to maximise our impact and resources. Key INGO partnerships with Plan International and Terres des Hommes helped us to scale both our joyful performances and our training activities in Romania, Poland and Moldova.



Clown team in Romania , credit John Rudoff

OUR ACHIEVEMENTS & PERFORMANCE

FUNDRAISING EFFORTS

Our total income for 2022 soared by an astonishing 477% compared to the previous year. This is a remarkable achievement, particularly in light of the operational challenges posed by Covid-19 in both 2020 and 2021. The increase can be attributed to the compassion and solidarity shown by our wonderful individual donors and grant-makers in response to the conflict outbreak in Ukraine. It also reflects the result of fostering strong and effective relationships with our NGO partners over the past decade. Their trust in our approach created "Project Laughter," a cross-country psychosocial first-aid initiative for children driven by local artists, representing our most substantial grant to date.

Scaling up our operations quickly whilst also maintaining our core values was not without its challenges. It's a testament to the dedication and hard work of our small team and talented artists that we could navigate the complexities of expansion whilst joyfully delivering our activities and improving the overall management and structural foundations of the charity.



Laughter and Play Training in Romania, credit Mihaela Bodgan

RAISING AWARENESS



INDEPENDENT

NEWS SPORTS VOICES CULTURE LIFESTYLE TRAVEL PREMIUM MORE

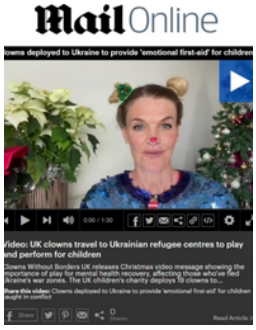
News > UK

UK Clowns travel to Ukrainian refugee centres to play and perform for children

Clowns Without Borders UK are travelling to Ukrainian refugee centres in Europe to provide 'emotional first aid' for children this Christmas.

Chris Scott • 4 days ago

In another first for our charity, we shared a Christmas video message, illustrating the of play for children impacted by war. A resounding wave of positivity followed with an incredible 49 pieces of media coverage from outlets such as the Independent, AOL, Yahoo, Daily Mail, Daily Mail Online, and MSN. In total, the campaign reached 10 million people, shining a spotlight on the essential need to prioritise children's rights and well-being through play.



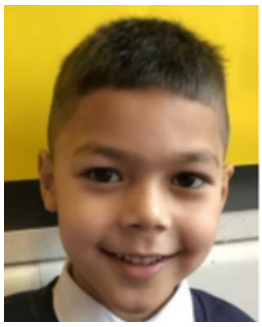
MailOnline

Video: UK clowns travel to Ukrainian refugee centres to play and perform for children

OUR ACHIEVEMENTS – SPOTLIGHT
MEET OUR CHILDREN'S BOARD








With support from Arts Council England, we pioneered an approach to children's participation as a critical part of our governance.

Experience demonstrates that young children, given the opportunity, can contribute positively to decisions that realise their own and others' rights. Our new children's board champions this idea by listening to children and turning their ideas into action.

Working in collaboration with Mayflower Primary School, we now have 10 children advising our board of trustees. Our youngest member is 6 and our oldest is 11 years old.

Over the year, the children built their skills, confidence and capacity for democratic participation using play, drama, art, discussion and movement. The children continue to help us rethink how and why we deliver our programmes.

We hope the children's powerful suggestions will inspire and encourage other organisations to do the same.

"More rainbows"
How can CWB's experience be as bright, colourful, and as awe-inspiring as possible?

"Some children may not like clowns but might like to draw."
How can CWB's activities be as multi-sensory and inclusive as possible?

"Do something else after the show is done, otherwise, the children might be sad."
What can be left behind so the CWB experience can carry on beyond the show itself?

"Shows are funny but talking is also funny"
How can children who are part of our activities more meaningfully share the experience with each other?

"Dressing up would be really, really fun"
How can we be more inventive with audience participation - including costumes - to enhance joy and excitement?

"Have children design posters for the show to get everyone excited"
How can we build anticipation and extend and expand the CWB experience?

WHAT'S NEXT? PLANS FOR 2023

SHARE LAUGHTER AND JOY WITH 10,000 EXCLUDED AND MARGINALISED CHILDREN IN HUMANITARIAN SETTINGS

- Deliver joyful performances and play-based workshops to 5,000 children impacted by conflict in Ukraine as well as children who have fled conflict in Syrian and are rebuilding their lives in Turkey.
- Train at least 60 front-line staff across both countries to deliver more joyful activities with children via our Laughter and Play training .
- Strengthen our approach to supporting local artists to develop and deliver CWB activities. At least 50% of our teams will be locally led.



Laughter and Play Training in Romania, credit Mihaela Bodgan

CONTINUE TO BUILD A PROFESSIONAL & SUSTAINABLE ORGANISATION THAT DELIVERS TIMELY AND APPROPRIATE ASSISTANCE FOR CHILDREN IN HUMANITARIAN SETTINGS

- Expand our training and network of artists and facilitators, both nationally and internationally, to ensure all our programmes are of the highest quality possible. This will include anti-racism training and trauma-informed practice.



Workshop in Moldova, credit Tatiana Sultonova

We will also

- Build on our systems and operating procedures to further strengthen child safeguarding and the charity's future. We'll do this by reviewing and improving developing our risk management model, policies and practice.

In 2023, we also come to the end of our five-year strategy. We have achieved much of what we set out to do, including maintaining (digital) operations during the UK's worst years of the Covid-19 pandemic. We also recognise that as a charity that supports refugee children, we must include the voices and influences of people who have lived the experience of being a refugee or forcibly displaced.

In 2023, we will

- Review and reflect on both our successes and challenges to create a new, three-year strategy that will enable us to share laughter and joy with even more children and secure CWB's long-term future.
- Take the necessary steps to start building an Experts by Experience group to help shape and influence how our organisation is run.



"My best bit was the beginning to the end!"

This is Fredir, he's nine. When conflict broke out in Ukraine, he escaped with his mum across the border to Moldova. His new 'home' is a simple camp bed in a repurposed school hall.

Fredir took part in our child-centred, psycho-social games and especially loved learning to make paper planes.. He told us it was important; "I name this plane after my sister. She's not with us".

Prioritising simple, playful activities- like making paper planes - can create a safe space for children to express themselves and talk about how they feel. They bring hope and relief for today.

Workshop in Moldova, credit Tatiana Sultonova

FINANCIAL REVIEW

REVIEW OF OUR FINANCIAL POSITION

Total income for the year increased by 370% to £247,631 from £53,817 in 2021. This is due to large grant from an INGO partner to support children impacted by the war in Ukraine.

Total expenditure increased 361% to £228,897 from £50,770 in 2021.

At the year-end, the charity had net assets of £67,0609 (2021 - £48,875). 30% of our net assets (£20,431) is restricted funding and is allocated for our ongoing work in Moldova, Poland and Romania (Ukraine response) as well as for new programming in Turkey in 2023.

RESERVES POLICY

As part of effective financial management, Clowns Without Borders UK holds reserves. This is to ensure there is no significant disruption to our charitable activities caused by an unforeseen reduction in income, late payments or additional expenditure. As a charity that responds to unpredictable emergency situations our reserves also allow us to act quickly.

Our unrestricted reserves are calculated by our Trustees through an assessment of the financial impact of risk events and running costs. At the balance sheet date, and when considering the risk, both generally and in relation to the charity's liquidity, trustees agree a prudent assessment of the financial impact of risk events on reserves is estimated at £43,600 - £54,600.

Trustees deem this an appropriate balance between the need to spend income when it is received and maintaining operational integrity.

The level of our reserves at the year-end is within this amount.

GOING CONCERN

The Trustees have reviewed the projected operations and activities of the charity, including consideration of our existing contracts with our INGO parters and and a one year projected cash flow forecast.

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.



Workshop in Moldova, credit Tatiana Sultonova

STRUCTURE, GOVERNANCE & MANAGEMENT

GOVERNING DOCUMENT

Clowns Without Borders UK was established by Trust Deed on 8th May 2014 and is as such as charitable trust. Our Trust Deed sets out the objects and powers of the charity and is governed in accordance with our Articles of Association.

Our Articles of Association provide that Clowns Without Borders UK must have a minimum of three trustees and the present members of the board are listed in this report.

APPOINTMENT OF TRUSTEES

Trustees are elected onto the Board and serve a two-year term. This is renewable to retain continuity and specific skills. Board meetings occur four times a year and also include one Trustee away day.

The recruitment of Trustees is led by the Chair of Trustees. We assess the strengths of the Board and the skills that we need for effective governance on an ongoing basis.

We have an open trustee recruitment process and advertise our trustee position on dedicated online platforms, our own website and through social media. All our trustees are interviewed by the Chair and CEO and elected onto the Board after background checks are complete.

TRUSTEE INDUCTION

All new Trustees

1) Receive an induction pack that contains key information about Trustees' legal duties and responsibilities under Charity and Company Law, the Charity Commission guidance on public benefit, the Charity's Articles of Association and detailed organisational information
2) Meet with the charity's Chair-person
3) Meet with the charity's CEO
4) Have the opportunity to observe a Board meeting before joining the Board
5) Complete the NSPCC's *Introduction to safeguarding and child protection* training

We also provide training as necessary to ensure that all Trustees are kept up to date with changing requirements.

AFFLIATIONS

Clowns Without Borders UK is a member of Clowns Without Borders International. There are twelve other members; Brazil, Belgium, France, Finland, Germany, India, South Africa, Spain, Sweden, Switzerland and United States, Switzerland.

All CWB chapters agree to a shared Code of Ethics however, we are all independently constituted with our own Board of Trustees. We meet, online, four times a year to share best practices and to discuss policy and the inclusion of new chapters.

STRUCTURE, GOVERNANCE & MANAGEMENT

CWB UK often collaborates with other chapters to maximise our resources, expand our reach and connect with an international network of artists.

ORGANISATION

The Board of Trustees administers the Charity. The Chief Executive is appointed by the Trustees to manage the day to day operations of the Charity.

The Board meets five times a year inclusive of a yearly strategic 'away day'.

REMUNERATION OF KEY MANAGEMENT PERONNEL

The Director's pay is reviewed annually by the Board of Trustees. It was agreed by trustees that an increase in the CEO's salary was necessary to ensure pay is fair and in line with other charities of a similar size. The pay increase came into effect on 1st December, 2022.

RISK MANAGEMENT

Clowns Without Borders UK's main risks are identified within our Risk Register. To help the charity to mitigate for risk, we:

1) Review principal risks and uncertainties at every Board Meeting

2) Review and update policies, systems and procedures so they are current and mitigate any risks identified

3) Have clear processes in place to minimise or manage any potential impact on the charity and the people who use it, should those risks materialise.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with UK Law and Accounting Standards. This requires Trustees to prepare financial statements for each financial year. These must give a true and fair view of the state of affairs of the charity and the application of its resources, including income and expenditure.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgments and accounting estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed
- Subject to any departures, disclose and explain in the financial statements
- Prepare the accounts on a going concern basis unless it is inappropriate
- Presume that the charity will continue in business

The Trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to comply with the Charities Act, 2011.

They are responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities

REFERENCE & ADMINISTRATIVE DETAILS

Charity Reg Number:
1156987

Registered Address:
Dean House, Skircoat Green, Halifax, HX3 0SA

Bankers:
HSBC, 95 Gloucester Rd, London, SW7 4SS

Independent Examiner:
Charles SSempijja FCA,
NFP Accountants Ltd, Chartered Accountants,
86-90 Paul Street, London, EC2A 4NE

OUR BOARD OF TRUSTEES

Wendy Lanchin
Chairperson

Dr. Unni Krishnan
Global Humanitarian Director, Plan International

Ed King
Partnerships Specialist, UNICEF

Annabel Morgan
Artist and facilitator

Shilpa Thanki-Greene
Chief Financial Office, Playing Field Theatre
Resigned 31 March 2022

Niki Charalampopolou
Former founder and co-CEO of Feedback, an award-winning environmental charity
Resigned 18 February 2022

This report was prepared taking advantage of the small provisions exemptions applicable to smaller charities.

This report of the trustees was approved by the board on Wednesday 27th September, 2023 and signed on their behalf by:



Wendy Lanchin
Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2022

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

Independent examiner’s statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the 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 Act; or
2. the accounts do not accord with the accounting records.

I understand that the financial statements have been prepared to give a 'true and fair' view, and have departed from the Charities (Accounts and Reports) Regulations 2008, only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 FRS102, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the exitent regulations, but has since been withdrawn.

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.



Charles Ssempijja, FCA
NfP Accountants Ltd
Chartered Accountants
3rd Floor, 86-90 Paul Street
London
EC2A 4NE

Date: 28th September 2023

CLOWNS WITHOUT BORDERS
(Registered charity no. 1156987)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	*Unrestricted Funds £*	*Restricted Funds £*	*Total Funds 2021 £*
INCOME FROM							
Gifts, grants and donations	2	**26,634**	**215,885**	**242,519**	*23,662*	*30,155*	*53,817*
Workshops and performances		**5,112**	**-**	**5,112**	-	-	-
TOTAL INCOME		**31,746**	**215,885**	**247,631**	*23,662*	*30,155*	*53,817*
EXPENDITURE ON							
Staff costs	3	**118**	**3,057**	**3,175**	*7,816*	-	*7,816*
Direct project costs	4	**10,862**	**188,826**	**199,688**	*16,862*	*22,058*	*38,920*
Legal & professional	5	**13,818**	**7,140**	**20,958**	*1,658*	-	*1,658*
General administrative costs	6	**4,453**	**623**	**5,076**	*2,293*	*83*	*2,376*
TOTAL EXPENDITURE		**29,251**	**199,646**	**228,897**	*28,629*	*22,141*	*50,770*
Transfers between funds	10	**-**	**-**	**-**	*(297)*	*297*	-
Net incoming resources		**2,495**	**16,239**	**18,734**	*(5,264)*	*8,311*	*3,047*
NET MOVEMENT IN FUNDS		**2,495**	**16,239**	**18,734**	*(5,264)*	*8,311*	*3,047*
RECONCILIATION OF FUNDS							
TOTAL FUNDS AT 01 Jan 2022		**40,564**	**8,311**	**48,875**	*45,828*	-	45,828
TOTAL FUNDS AT 31 Dec 2022		**43,059**	**24,550**	**67,609**	*40,564*	*8,311*	*48,875*

All income and expenditure derive from continuing activities. Income and expenditure are analysed on a 'natural basis', taking advantage of section 4.6 of the SORP 2015 (FRS102) relating to smaller charities.

CLOWNS WITHOUT BORDERS
(Registered charity no. 1156987)

BALANCE SHEET
As at 31 December 2022

	Notes	£	2022 £	£	*2021 £*
CURRENT ASSETS					
Cash at bank and in hand		**68,329**		*50,315*	
CREDITORS: amounts falling due within one year	9	**(720)**		*(1,440)*	
NET CURRENT ASSETS			**67,609**		*48,875*
NET ASSETS			**£ 67,609**		*£ 48,875*
FUNDS					
Restricted funds	10		**24,550**		8,311
General fund (unrestricted)	10		**43,059**		*40,564*
TOTAL FUNDS			**£ 67,609**		*£ 48,875*

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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

They were approved, and authorised for issue, by the directors on 27th September 2023 and signed on their behalf by:-

Wendy Lanchin
Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

Clowns without Borders is a public benefit entity for FRS102 reporting. The charity is a non-company charity, registered at the Charity Commission in England & Wales, registration number 1156987. Its registered office address is Dean House, Skircoat Green, Halifax, HX3 0SA. The accounts are presented in GBP rounded to £1.

2.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, as updated on 2 February 2016 (SORP 2015), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis', taking advantage of section 4.6 of the SORP.

The effect of events relating to the year ended 31 December 2022 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2022 and the results for the year ended on that date.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

Statement of Cash Flows

The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

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 considered all to relate to All the expenditure of the charity is in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Tangible fixed assets
All assets costing more than £2,000 are capitalised.
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	5 years

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.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

2. GRANTS AND DONATIONS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	*Total Funds 2021 £*
Individual donations	**15,285**	**4,836**	**20,121**	*17,849*
Corporate donations	**11,349**	**-**	**11,349**	*2,193*
Grants	**-**	**56,032**	**56,032**	*2,500*
Funding partners*	**-**	**155,017**	**155,017**	*31,275*
	£ 26,634	**£ 215,885**	**£ 242,519**	*£ 53,817*

* Funding partners include other international development organisations that we have partnered with to deliver project activities.

3. STAFF COSTS AND NUMBERS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	*Total Funds 2021 £*
Management consultancy: admin	**-**	**3,057**	**3,057**	*7,700*
Other staff costs				
- Travel & subsistence	**112**	**-**	**112**	*-*
- Welfare	**6**	**-**	**6**	*116*
	£ 118	**£ 3,057**	**£ 3,175**	*£ 7,816*

The average weekly number of staff in the year (headcount) was 1 (2021 - 2). One key management staff received total remuneration of £23,300 (2021 - £20,000).

No employees received remuneration in excess of £60,000 (2021 - the same).

4. DIRECT PROJECT COSTS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	*Total Funds 2021 £*
Project costs	**518**	**121,354**	**121,872**	*2,645*
Props, Costumes, etc.	**249**	**1,290**	**1,539**	*-*
Accommodation	**-**	**3,076**	**3,076**	*-*
Artist and Facilitator fees	**1,020**	**10,553**	**11,573**	*20,052*
International travel	**820**	**3,622**	**4,442**	*623*
Project management	**8,255**	**30,722**	**38,977**	*15,600*
Project staff costs	**-**	**7,426**	**7,426**	*-*
Monitoring and evaluation	**-**	**6,010**	**6,010**	*-*
Communications	**-**	**4,729**	**4,729**	*-*
Costumes	**-**	**44**	**44**	*-*
	£ 10,862	**£ 188,826**	**£ 199,688**	*£ 38,920*

Project Costs include mainly payments to Clowns Without Borders Sweden and it relates to Project Laughter - Ukraine Response, Romania, Moldova, Poland. The costs of the project, which were incurred and paid in Sweden, included payment of international artists, travel, transport, food and accommodation, and artist per diems.

5. LEGAL AND PROFESSIONAL COSTS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	*Total Funds 2021 £*
Fundraising Costs	**12,932**	**7,140**	**20,072**	*738*
Advertising	**-**	**-**	**-**	*200*
Accountancy	**166**	**-**	**166**	*-*
Independent examiner's fees	**720**	**-**	**720**	*720*
Other professional fees	**-**	**-**	**-**	*-*
	£ 13,818	**£ 7,140**	**£ 20,958**	*£ 1,658*

6. ADMINISTRATIVE COSTS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	*Total Funds 2021 £*
Training	**74**	**-**	**74**	*-*
Rents - Rehearsal space	**347**	**348**	**695**	*135*
Postage and stationery	**36**	**-**	**36**	*48*
Telephone, Internet	**-**	**-**	**-**	*18*
Subscriptions	**696**	**-**	**696**	*383*
IT software, Consumables	**2,512**	**-**	**2,512**	*1,391*
Other Governance Expenses	**549**	**-**	**549**	*220*
Bank charges	**196**	**275**	**471**	*181*
Sundry expenses	**43**	**-**	**43**	*-*
	£ 4,453	**£ 623**	**£ 5,076**	*£ 2,376*

7. TRUSTEES

During the year, one trustee, who is also the charity's Artistic Representative, received £2,017 in charges for project work undertaken as an artist (2021 - £7,456), including expeses. No other trustees received remuneration in the year (2021 - the same). No other trustees received reimbursement for out of pocket expenses (2021 - the same).

8. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	*2021*
	£	*£*
Accruals	**720**	*1,440*
	£ 720	*£ 1,440*

10. STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers & Gains / Losses	Carried Forward
	£	£	£	£	£
2022					
Poland - Ukraine Response	**-**	**10,187**	**(9,998)**	**-**	**189**
Project Laughter (Romania, Germany, Poland, Moldova)	**-**	**151,055**	**(167,165)**	**-**	**(16,110)**
Romania - Ukraine Response	**-**	**9,836**	**(9,758)**	**-**	**78**
Mozambique - MHM	**6,075**	**-**	**(4,072)**	**-**	**2,003**
Children's Board - UK	**-**	**6,021**	**(1,400)**	**-**	**4,621**
The Fore	**-**	**14,910**	**(7,253)**	**-**	**7,657**
Turkey- Project Wiggle	**-**	**23,876**	**-**	**-**	**23,876**
Mines Advisory Group	**2,236**	**-**	**-**	**-**	**2,236**
Total restricted funds	**8,311**	**215,885**	**(199,646)**	**-**	**24,550**
Unrestricted fund	**40,564**	**31,746**	**(29,251)**	**-**	**43,059**
Total funds	**£ 48,875**	**£ 247,631**	**£ (228,897)**	**£ Nil**	**£ 67,609**
2021					
Restricted funds					
Clowner Utan Gransen - Mozambique	*-*	*17,404*	*(11,329)*	*-*	*6,075*
Meeting Needs - Dhaka - WASH	*-*	*4,001*	*(4,297)*	*297*	*-*
Mines Advisory Group	*-*	*8,750*	*(6,514)*	*-*	*2,236*
	-	*30,155*	*(22,140)*	*297*	*8,311*
Unrestricted fund	*45,828*	*23,662*	*(28,629)*	*(297)*	*40,564*
Total funds	*£ 45,828*	*£ 53,817*	*£ (50,769)*	*£ Nil*	*£ 48,875*

Description of funds
Poland - Ukraine Response: Delivery of Psychosocial First aid to through Laughter and play to Children Impacted by the conflict in Ukraine Romania - Ukraine - Response.

Project Laughter (Romania, Germany, Poland, Moldova, Romania - Ukraine Response): Delivery of psychosocial first aid through laughter and play to children impacted by the conflict in Ukraine as well as training local artists and NGO staff/volunteers. The project falls over two years and the total budget is £362,306. The second payment in 2023 will cover the shortfall in 2022.

MHMozambique supports the physical and psychosocial health of children and adolescents by using a play-based approach to support learning and understanding about health and menstruation.

Children's Board: Funding to centre children's voices in the governance of the charity.

The Fore: Funding to establish income-generating activities for the charity.

Project Wiggle, Turkey: Providing psychosocial first aid through laughter and play to children impacted by the war in Syria including training local artists and NGO staff/volunteers.

Mines Advisory Group supported Clowns Without Borders UK to make life-saving messages more playful, engaging and memorable for children in Somalia, Lebanon, Iraq and Vietnam.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds 2022 £	**Restricted Funds 2022 £**	**Total Funds 2022 £**	*Total Funds 2021 £*
Current assets	**68,329**	**-**	**68,329**	*50,315*
Creditors due within one year	**(720)**	**-**	**(720)**	*(1,440)*
	£ 43,059	**£ 24,550**	**£ 67,609**	*£ 48,875*
2021				
Current assets	*50,315*	*-*	*50,315*	
Creditors due within one year	*(1,440)*	*-*	*(1,440)*	
Total funds	*£ 48,875*	*£ Nil*	*£ 48,875*	

THANK YOU

So much of our work is only possible because of the passion and commitment of individuals and organisations who share our vision to create a fair and kinder for all children. Your dedication and generosity are the heart and soul of our charity, and our thanks and gratitude go to each and everyone one of you.

Arts Council England

Alix Nil in Memory of Yvonne Williams

Bear Intentions

Matt Booth



Consultation workshop with children, Romania, credit Mihaela Bodgan

Adrian Bristow and everyone who performed as part of Heart of the Fringe at Brighton Spiegeltent

Direct Voice Data

Evan Cornish Foundation



Post-show fun in Moldova, credit Tatiana Sultonova

Gina, Jack and Sam Henderson

Meeting Needs

Mercedes Garcia

Plan International

Pamela Webster

Quakers, Muswell Hill

Terres Des Hommes

The Fore



Consultation workshop with children, Romania, credit Mihaela Bodgan



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Site
www.clownswithoutborders.org.uk

Registered Address
Dean House, Skircoat Green,
Halifax, HX3 0SA

CLOWNS WITHOUT BORDERS UK

England & Wales - Charity number 1156987

Accounts

Trustees' Report and Financial Statements For Year Ending 31st December 2021



The trustees present their annual report and financial statements of the charity for the year ended 31st December 2021. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP 2015 (FRS102)

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HELLO FROM THE CLOWNS

The impact of war, conflict and disaster means the children we serve have fewer opportunities to laugh, play and simply experience carefree joy. The unpredictability and uncertainty caused by the pandemic have further limited children's access to pleasure, play and enjoyment.

Laughter and play are crucial for the positive, healthy development, of all children, everywhere. It's why we will do whatever it takes to make sure as many children as possible can experience moments of child-centred joy - whether this is supporting local artists to work within their communities, encouraging health-promotion staff to share stories and songs or via bold new initiatives that share playful digital content with millions of children.

Leading with heart and soul, we adapted our capacity-building activities to meet the needs of front-line staff around the world. Many told us of the extraordinary day-to-day challenges they faced because of the pandemic. We prioritised self-care throughout our activities and created time and space for participants to reconnect with themselves and each other at this difficult time. Supporting front-line staff this way is also a way to sustain high-quality, play-based activities for children in the longer term.

Hybrid approaches to working meant we could work with incredible artists and facilitators from four continents in 2021. This brought fresh perspectives into our small charity and means we are better able to meet the needs of the children we serve.

Looking forward, we are determined that together, we will share the healing power of laughter and play with more children impacted by war and natural disasters in 2022. We will achieve this by increasing our income, raising awareness about the impact our work has on the lives of children and expanding our reach.

Of course, none of our work is possible without the dedication and passion of our supporters and partners. Thank you to each and every one of you who cheer us on. It means the world to us.

With love from Clown HQ,



Samantha Holdsworth
CEO, Clowns Without Borders UK

OBJECTIVES & ACTIVITIES

What We Do

We share the healing power of laughter and play with children impacted by conflict or natural disasters.

How We Do It

We share joyful, child-centred performances and workshops with marginalised children around the world.

We follow evidence-based practice to train front-line staff and volunteers to use play to engage, inspire and emotionally support children.

We work with local artists and facilitators. We support a rights-based approach to all our interactions with children.

In setting our activities each year, our Trustees have regard for the Charity Commission's general guidance on public benefit and how this relates to Clowns Without Borders UK's work.

Our purpose

As stated in our governing documents:

The relief of need and suffering of people, in particular children, who live in areas of crisis across the world.

We achieve this by:

Providing national and international programmes designed to improve the social welfare and conditions of life for children suffering from the effects of living in areas of crisis which result in poverty, trauma, dislocation, marginalisation and social or economic upheaval.

Providing humorous performances as a means of psychological support to those affected by crisis and promoting and raising awareness of humanitarian issues.



2021 ACHIEVEMENTS

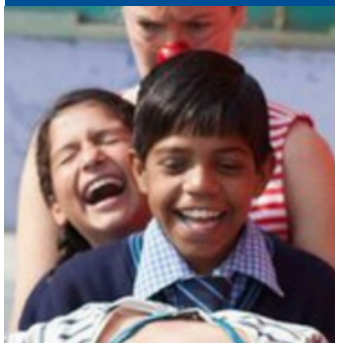


5,404
Children received CWB activities

91
Staff and volunteers trained in our laughter & play approach

4
Countries; UK, Turkey, Mozambique, Bangladesh

5.5M
The reach of our playful, digital life-saving messages



We said we would share laughter and joy with 15,000 excluded and marginalised children in humanitarian settings

How did we do?

Covid-19 continued to restrict the movements of children all around the world. With the help of our supporters, we **continued to find innovative ways to share laughter** and play at a critical time.

In a ground-breaking partnership with the Mines Advisory Group, we worked with artists from four continents to create joyful online content for children in **Iraq, Lebanon, Vietnam and Somalia**. Our playful messages r**eached a staggering 5.5 million people.**

We t**rained 64 staff members and volunteers** in our Laughter and Play methodology. They **reached a total of 3,297 children.** Numbers continue to grow as we know staff continue to use our activities today.

We said we would increase our income by at least 15% so we can could reach more children in 2021.

How did we do?

Our income increased by 20%
Our biggest increase was in funding from non-governmental organisations that value the difference our joyful activities make to children's lives. Individual donations remained strong, too. The commitment and vision of our supporters inspire and motivate us every day.

We said we would further invest in monitoring and evaluation to better measure and communicate our impact

How did we do?
We reviewed our Monitoring and Evaluation practice and developed a framework based on the Kirkpatrick model. This is to make sure our capacity-building activities do make a difference.

ACTIVITIES : MOZAMIQUE



Images of CWB's training

"It was a joyful moment to realise I can talk about a serious subject and make children happy!"

Workshop Participant

Overview

Cyclone Idai made landfall in Sofala Province in March 2019. It is one of the most devastating cyclones to hit Africa. Beira is one of the worst affected areas with 90% of the city destroyed. The displacement and destruction created by Cyclone Idai is made worse by the impact of Covid-19. With restricted movement and reduced income, families and communities are under immense pressure.

More Happiness Mozambique shared the power of laughter play with **3,297 children and young people**. We **developed the capacity of 34 staff** and volunteers in the Sofala Province of Mozambique. The programme supported the use of games, stories and songs to help make health promotion workshops with children more engaging, inclusive and fun. Play and learning through play is crucial for positive, healthy development, regardless of a child's situation.

Our facilitators from Mozambique co-led our capacity-building activities which took place in Buzi and Nhamantanda. It was especially rewarding to offer training in Nhmantanda. This is a particularly remote location and workshop participants have little access to training opportunities.

Outcomes

- 100% of participants said the training was useful
- 68% of participants said they always implement CWB activities with children, 32 % sometimes
- 85% of participants said more children attended the session when they used CWB activities ·
- 88% of participants said children were more engaged

ACTIVITIES: BANGLADESH



"Even in the most difficult time, I believe now, play converts darkness into light."

Workshop Participant

OVERVIEW

Dhaka is the capital of Bangladesh and is the world's most crowded city. An estimate of four million people already live in urban settlements. 40% of inhabitants are children. The settlements are characterised by poor infrastructure and lack of access to basic services, creating unsanitary living conditions and poor public health.

Raising awareness about the importance of sanitation and hygiene to prevent disease and improve health is vital.

OUTCOMES

Our "Make WASH Fun" approach focuses on how play can inspire, engage and motivate children. The training strengthens participant's capacity to adapt local stories and games to include vital Covid-19 prevention and hygiene messaging in memorable and developmentally appropriate ways. It enables children to participate more fully, express themselves and make these activities more enjoyable for both children and adults. This means more children attend the sessions. It's a win-win approach.

Our intensive Train-the-Trainer programme strengthened the capacity of **10 Community Outreach workers who trained a further 31 community outreach workers.** We are able to **share laughter and live-saving messages with 1,692 children** in the Vagolpur, Jelepara and Shahidnagar settlements. We expect the actual number of children reached is much higher as we know community outreach workers continue to use our activities today.

- 100% of participants said the training was useful
- 98% of participants said they always implement CWB activities
- 95% of participants said more children attended the session when they used CWB activities ·
- 98% of participants said children were more engaged

ACTIVITIES: TURKEY







"My adult self-reconnected with my child-self. Laughter has the same effect on everyone!

Workshop Participant

OVERVIEW

Over 1.7 million Syrian children have fled to Turkey (UNICEF, 2021). Displacement has extremely harmful effects on all children and their families. The most formative years of their lives are marked by upheaval, chaos, and violence, all with lasting effects on their development and wellbeing

Covid-19 brings added psychological pressures on both children and their families. School closure, physical distancing and lockdown dramatically reduced all children's access to play. Syrian children described the pandemic and lockdown in Turkey as "losing childhood twice. Once at home in Syria and now in Covid". Bringing laughter and joy to children at this critical time is essential to support emotional well-being.

We partnered with two grassroots NGOs to **strengthen the capacity of 16 staff members** to use play to support the well-being of children at this difficult time. Our stories, games and activities **reached 347 children** this way. During the training, we also **prioritised self-care practices.** Many of the staff we met deliver vital service in extremely challenging circumstances. Creating time and space for frontline staff to be heard and express themselves is a cornerstone for creating sustainable, play-based practice for children.

OUTCOMES

- 100% of participants said the training was useful
- 78% of participants said they always implement CWB activities, 22% sometimes
- 72% of participants said children were more engaged

ACTIVITIES UK

OVERVIEW

Migrating to the UK as a refugee or asylum seeker can be an incredibly isolating and alienating experience. Creating opportunities to reduce isolation can have a big impact on health and wellbeing.

OUTCOMES

Clowns Without Borders UK were invited by the Red Cross to share clowning workshops for young refugees as part of their befriending services. We shared two workshops with **18 children and adolescents** to promote laughter, fun, confidence and friendship building.

We will continue to find every way possible to let children know they are welcome, wherever they are from and however they got to the UK.

ACTIVITIES : SOMALIA, LEBANON, IRAQ AND VIETNAM



















OVERVIEW

The pandemic meant we had to cancel in-person activities to keep children safe. Our agility and resourcefulness as an organisation meant we worked in ways we never dreamed possible.

In a **ground-breaking collaboration, we partnered with the Mines Advisory Group** to make life-saving messages more playful, engaging and memorable for children. Awareness is the first line of defence for people living in heavily minded areas like Somalia, Lebanon, Iraq and Vietnam. This is especially true of children whose natural curiosity makes them more vulnerable to the dangers of landmines.

OUTCOMES

Clowns and Landmines? We know it's unusual but with the right mix of information, children can take steps to protect themselves and their friends. In this way, we know we can help to save lives. Our playful content exceeded everyone's expectations and **reached 5.5 million people.**

2022 GOALS



1

Share laughter and joy with 10,000 excluded and marginalised children in humanitarian settings

We will do this by:

- Sharing laughter and play with children impacted by the war in Ukraine, Moldova Poland Romania, and Syria.
- Making sure 90% of our artists are from the region we are working in

2

Build a professional, reliable and sustainable organisation that delivers timely and appropriate assistance for children in humanitarian settings

We will do this by:

- Diversifying our income across a broader range of supporters including individuals, and corporate sponsors and by taking our first steps towards generating our own income.
- Raising £200,000 from NGO, partners, trusts, entrepreneurial activites and donations

3

Make play integral to humanitarian responses and resilience initiatives.

We will do this by:

- Strengthening our governance model, and ultimately our services to children by championing the participation of children at every level of the organisation. We will set up a children's board that will inform and inspire how we run our charity
- Continuing to build our Monitoring and Evaluation framework and strengthening our Theory of Change

4

Strengthen systems and standard operating procedures to strengthen child safeguarding and security measures.

We will do this by:

- Using a trauma-informed approach to working with children
- Embedding children's rights throughout our whole organisation

STRUCTURE, GOVERNANCE & MANAGEMENT

OUR TRUSTEES

Ultimate control of Clowns Without Borders UK is with our Trustees, who give their time, experience and expertise for free. Our Trustees meet four times a year. Trustees also attend one away day to review our strategy.



Wendy Lanchin is our Chair. She was Channel 4's first Head of Marketing and Director of Marketing at The Design Council Appointed from a trustee to Chair on 30/06/2021



Shilpa Thanki-Greenis our Treasurer. She is a Charted Management Accountant and has worked for KPMG & Morgan Stanley. She was previously a Trustee of Street Child. Appointed on 17/02/2021



Annabel Morgan is a clown, facilitator and storyteller from Swaziland and Malawi. Annabel has worked as an artist and trainer for ClownS Without Borders U, Sweden and South Africa
.



Unni Krishnan is the Global Humanitarian Director of Plan International. He's worked in leadership and governance roles for Action Aid International, Oxfam and the Sphere Project on humanitarian minimum standards.



Ed King is a trusts and institution fundraiser for child rights and protection programmes. He is the Head of Institutional Partnerships at UNICEF.



Niki Charalampopoulou co-founded the environmental charity Feedback. She is the winner of the Sheila McKechnie Foundation Environmental Justice Campaigner of the Year.

For their hard work and commitment to the charity, we want to thank our outgoing Chair, David Lacey and Tanya-Glanville-Wallis who left the Board on 30/06/2021 and 16/11/2021 respectively.

New Trustees are selected and appointed by the Trustee Board to maintain an appropriate balance of skills and experience - for example, fundraising, finance, humanitarian aid and child safeguarding. All trustees are provided with the Charity Commission's guidance: Public benefit: an overview and the essential trustee: what you need to know (CC3). New trustees are also provided with an induction pack containing our governing documents, three years of trustees' annual reports and accounts, policies and procedures of the Charity.

STRUCTURE, GOVERNANCE & MANAGEMENT

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with UK Law and Accounting Standards. This requires trustees to prepare financial statements for each financial year. These must give a true and fair view of the state of affairs of the charity and the application of its resources, including income and expenditure. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgments and accounting estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed
- subject to any departures disclosed and explained in the financial statements
- prepare the accounts on a going concern basis unless it is inappropriate
- to presume that the charity will continue in business
- In preparing these financial statements, the trustees are required to:

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In setting our activities each year, our Trustees have regard to the Charity Commission's general guidance on public benefit and how this relates to Clowns Without Borders UK work.

The trustees delegate the day-to-day running of the charity to the Chief Executive Officer, Samantha Holdsworth. Clowns Without Borders UK Staff costs relate to remunerating her for both projects managing our charitable activities and the day-to-day running of the charity.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finance of the Charity. Trustees continue to review systems to mitigate the Charity's exposure to major risks. This includes managing organisational and operational risk created by COVID-19.

GOVERNING DOCUMENTS

Clowns Without Borders UK became a registered charitable trust on 8th May 2014, registration no. 1156987. Our trust deeds are the founding governance document for the charity.

ADMINISTRATIVE DETAILS

Bankers: HSBC, 95 Gloucester Rd, London, SW7 4SS,
Independent Review: Charles SSempijja FCA, NFP Accountants Ltd, Chartered Accountants, 86-90 Paul Street, London, EC2A 4NE.
Registered Address: 9, Little Lepton, Huddersfield, HD8 0LN
Charity Reg Number: 1156987

Financial Reivew

INCOME

In 2021, we raised £53,817. This is an increase of 25% from 2020 and is the result of increased funding from our partnership work with international charities (NGO's).

EXPENDITURE

Our total expenditure for the year was £50,770
£41,439 or 77% of this was spent directly on achieving our charitable objectives.

RESERVES POLICY

As part of effective financial management, Clowns Without Borders UK holds reserves. This ensures there is no significant disruption to our charitable activities that might occur due to any unforeseen reduction in income, late payments or additional expenditure.

Our unrestricted reserves are calculated through an assessment of the core running costs of the organisation and the cost of yearly programmes. When considering the risk, both generally and in relation to liquidity, trustees agree a prudent assessment of the financial impact of risk events on reserves is estimated at £43,600 - £51,400 or six months of running costs.

The level of reserves at the yearend are within this policy.



ACKNOWLEDGEMENTS



We are humbled and moved by our supporters and friends. Your belief in a kinder and fairer world for children inspires us each and every day.

We want to share a special thank you to everyone at Meeting Needs, especially Lene Corgan, whose continued support makes such a difference. Gina, Jack and Sam Henderson whose cheerleading and generosity mean so much and Pamela Webster for endless support. Your collective energy and kindness makes the world of difference to children leading really tough lives.

We also recognise the commitment and energy shared by our partners to help to make our programmes possible. Thank you to Mudem, Solidarities International, UMHD, International Federation of the Red Cross and World Vision, Clowns Without Borders USA and Clowns Without Borders Sweden

Our trustees also want to thank our artists who share so much of their time and expertise to bring joy to children around the world.

This report was prepared taking advantage of the small provisions exemptions applicable to smaller charities.

This report of the trustees was approved by the board on Friday 9th September 2022 and signed on their behalf by:

Wendy Lanchin, Chairperson

CONTACT:
Clowns Without Borders UK
9 Little Lepton, Huddersfield, HD8 OLN
www.clownswithoutborders.org.uk
hello@clownswithoutborders.org.uk

THANK YOU
FOR HELPING TO CREATE
MORE JOY FOR CHILDREN

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2021

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the 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 Act; or
2. the accounts do not accord with the accounting records.

I understand that the financial statements have been prepared to give a 'true and fair' view, and have departed from the Charities (Accounts and Reports) Regulations 2008, only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 FRS102, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the exitent regulations, but has since been withdrawn.

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.



Charles Ssempijja, FCA
NfP Accountants Ltd
Chartered Accountants
3rd Floor, 86-90 Paul Street
London
EC2A 4NE

Date: 22 September 2022

CLOWNS WITHOUT BORDERS
(Registered charity no. 1156987)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	*Unrestricted Funds £*	*Restricted Funds £*	*Total Funds 2020 £*
INCOME FROM							
Gifts, grants and donations	2	**23,662**	**30,155**	**53,817**	*38,912*	*3,986*	*42,898*
Other income		**-**	**-**	**-**	*10*	-	*10*
TOTAL INCOME		**23,662**	**30,155**	**53,817**	*38,922*	*3,986*	*42,908*
EXPENDITURE ON							
Staff costs	3	**7,816**	**-**	**7,816**	*11,665*	*3,986*	*15,651*
Direct project costs	4	**16,863**	**22,057**	**38,920**	*21,220*	-	*21,220*
Legal & professional	5	**1,658**	**-**	**1,658**	*1,255*	-	*1,255*
General administrative costs	6	**2,293**	**83**	**2,376**	*1,852*	-	*1,852*
TOTAL EXPENDITURE		**28,630**	**22,140**	**50,770**	*35,992*	*3,986*	*39,978*
NET MOVEMENT IN FUNDS		**(4,968)**	**8,015**	**3,047**	*2,930*	-	*2,930*
RECONCILIATION OF FUNDS							
TOTAL FUNDS AT 01 Jan 2021		**45,828**	**-**	**45,828**	*42,898*	-	42,898
TOTAL FUNDS AT 31 Dec 2021		**40,860**	**8,015**	**48,875**	*45,828*	-	*45,828*

All income and expenditure derive from continuing activities. Income and expenditure are analysed on a 'natural basis', taking advantage of section 4.6 of the SORP 2015 (FRS102) relating to smaller charities.

BALANCE SHEET
As at 31 December 2021

	Notes	£	2021 £	£	*2020 £*
CURRENT ASSETS					
Cash at bank and in hand		**50,315**		*46,548*	
CREDITORS: amounts falling due within one year	9	**(1,440)**		*(720)*	
NET CURRENT ASSETS			**48,875**		*45,828*
NET ASSETS			**£ 48,875**		*£ 45,828*
FUNDS					
Restricted funds	10		**8,312**		-
General fund (unrestricted)	10		**40,563**		*45,828*
TOTAL FUNDS			**£ 48,875**		*£ 45,828*

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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

They were approved, and authorised for issue, by the directors on Friday 9th September 2022 and signed on their behalf by:-



Wendy Lanchin
Chair

1. ACCOUNTING POLICIES

Basis of preparation of financial statements
Clowns without Borders is a public benefit entity for FRS102 reporting. The charity is a non-company charity, registered at the Charity Commission in England & Wales, registration number 1156987. Its registered office address is 118 Sternhold Avenue, London, SW2 4PP. The accounts are presented in GBP rounded to £1.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, as updated on 2 February 2016 (SORP 2015), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis', taking advantage of section 4.6 of the SORP.

The effect of events relating to the year ended 31 December 2021 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2021 and the results for the year ended on that date.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

Statement of Cash Flows
The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

Income
All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

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 considered all to relate to All the expenditure of the charity is in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Tangible fixed assets
All assets costing more than £2,000 are capitalised.
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	5 years

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.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

2. GRANTS AND DONATIONS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	*Total Funds 2020 £*
Individual donations	**17,849**	**-**	**17,849**	*27,201*
Corporate donations	**2,193**	**-**	**2,193**	*9,500*
Grants	**2,500**	**-**	**2,500**	*-*
Funding partners*	**1,120**	**30,155**	**31,275**	*6,197*
	£ 23,662	**£ 30,155**	**£ 53,817**	*£ 42,898*

* Funding partners include other international development organisations that we have partnered with to deliver project activities.

3. STAFF COSTS AND NUMBERS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	*Total Funds 2020 £*
Management consultancy	**7,700**	**-**	**7,700**	*15,600*
Other staff costs				
- Welfare	**116**	**-**	**116**	*51*
	£ 7,816	**£ Nil**	**£ 7,816**	*£ 15,651*

The average weekly number of staff in the year (headcount) was 1 (2020 - 2). One key management staff received total remuneration of £23,300 (2020 - £20,000).

No employees received remuneration in excess of £60,000 (2020 - the same).

4. DIRECT PROJECT COSTS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	*Total Funds 2020 £*
Project costs	**700**	**1,945**	**2,645**	*1,202*
Artist and Facilitator fees	**563**	**19,489**	**20,052**	*8,284*
International travel	**-**	**623**	**623**	*1,230*
Insurance	**-**	**-**	**-**	*104*
Project management	**15,600**	**-**	**15,600**	*10,400*
	£ 16,863	**£ 22,057**	**£ 38,920**	*£ 21,220*

5. LEGAL AND PROFESSIONAL COSTS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	*Total Funds 2020 £*
Fundraising Costs	**738**	**-**	**738**	*440*
Advertising	**200**	**-**	**200**	*49*
Accountancy	**-**	**-**	**-**	*46*
Independent examiner's fees	**720**	**-**	**720**	*720*
Other professional fees	**-**	**-**	**-**	*-*
	£ 1,658	**£ Nil**	**£ 1,658**	*£ 1,255*

6. ADMINISTRATIVE COSTS

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	*Total Funds 2020 £*
Rents - Rehearsal space	**135**	**-**	**135**	*-*
Postage and stationery	**48**	**-**	**48**	*5*
Telephone, Internet	**18**	**-**	**18**	*-*
Subscriptions	**383**	**-**	**383**	*1,176*
IT software, Consumables	**1,391**	**-**	**1,391**	*575*
Other Governance Expenses	**220**	**-**	**220**	*-*
Bank charges	**98**	**83**	**181**	*96*
Sundry expenses	**-**	**-**	**-**	*-*
	£ 2,293	**£ 83**	**£ 2,376**	*£ 1,852*

7. TRUSTEES

During the year, one trustee, who is also the charity's Artistic Representative, received £7,456 in charges for project work undertaken (2020 - 2,691), including expeses of £274 (2020 - Nil). No other trustees received remuneration in the year (2020 - the same). No other trustees received reimbursement for out of pocket expenses (2020 - one trustee received £685 as payment for time incurred while attending various meetings with Greek NGOs).

8. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals	1,440	720
	£ 1,440	£ 720

10. STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers & Gains / Losses	Carried Forward
	£	£	£	£	£
2021					
Clowner Utan Gransen - Mozambique	-	17,404	(11,329)	-	6,075
Meeting Needs - Dhaka - WASH	-	4,001	(4,297)	297	-
Mines Advisory Group	-	8,750	(6,514)	-	2,236
Total restricted funds	-	30,155	(22,140)	297	8,312
Unrestricted fund	45,828	23,662	(28,630)	(297)	40,563
Total funds	£ 45,828	£ 53,817	£ (50,770)	£ Nil	£ 48,875
2020					
Restricted funds					
Make Wash Fun	-	*1,398*	*(1,398)*	-	-
MHMozambique	-	*2,588*	*(2,588)*	-	-
	-	*3,986*	*(3,986)*	-	-
Unrestricted fund	*42,898*	*38,922*	*(35,992)*	-	*45,828*
Total funds	*£ 42,898*	*£ 42,908*	*£ (39,978)*	*£ Nil*	*£ 45,828*

Description of funds
MHMozambique supports the physical and psychosocial health of children and adolescents by using a play-based approach to support learning and understanding about health and menstruation.

Make Wash Fun supports the physical and psychosocial health of children by using play to encourage positive behaviour change relating to Water, Sanitation and Hygiene.

Mines Advisory Group supported Clowns Without Borders UK to make life-saving messages more playful, engaging and memorable for children in Somalia, Lebanon, Iraq and Vietnam.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	*Total Funds 2020 £*
Current assets	**50,315**	**-**	**50,315**	*46,548*
Creditors due within one year	**(1,440)**	**-**	**(1,440)**	*(720)*
	£ 40,563	**£ 8,312**	**£ 48,875**	*£ 45,828*
2020				
Current assets	*46,548*	*-*	*46,548*	
Creditors due within one year	*(720)*	*-*	*(720)*	
Total funds	*£ 45,828*	*£ Nil*	*£ 45,828*	

CLOWNS WITHOUT BORDERS UK

England & Wales - Charity number 1156987

Accounts

Trustees' Report and Financial Statements For Year Ending 31st December 2020



The trustees present their annual report and financial statements of the charity for the year ended 31st December 2020. The reference and administrative information set out on page 8 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP 2015 (FRS102)



INTRODUCTION

HELLO FROM THE CLOWNS

Children are at the heart of everything we do. We stand up for their right to laughter and play . This is because we know it brings comfort and hope in times of distress. Right now, there's global distress.

The devastating impact of Covid-19 means there has never been more need for our work. Trauma, restricted movement and reduced opportunities for play has affected every child in the world – at the very time they need connection, friendship and laughter to cope. Stopping our operations was simply not an option.

Our small charity faced challenges on a scale we have not experienced before. Restricted travel meant we had to cancel planned activities and our fundraising events. As a result, our income decreased.

But, we are clowns and we are resilient. Within weeks of lockdown, we delivered remote play-based training to local staff working with children in refugee camps. This approach let children experience precious moments of respite whilst also helping them to learn how to keep themselves and their families safe.

Our agility and bravery meant we worked in ways we never dreamed possible. We used WhatsApp as a tool to reach the unreachable in the closed Moria Refugee camp in Greece. We also created a "how to" library of activities on You Tube to help overcome the challenges of low and unpredictable internet connectivity in rural Mozambique.

Most exciting of all, our remote training became a powerful way to invite new people into the charity. It's a sustainable approach to engaging artists who know and understand their communities well. It's a way to make sure our work is as local as possible.

The natural resilience and optimism of children motivates and inspires us. In that spirit, we know Clowns Without Borders UK will emerge from this time more innovative, confident and effective in our work.

Thank you to all our incredible supporters for helping us through this year.

Sam

Samantha Holdworth, CEO



OBJECTIVES & ACTIVITIES

WHAT WE DO

We support children affected by war, conflict and natural disaster to heal, learn and thrive through play.

HOW WE DO IT

We share joyful performances and workshops with marginalised children around the world.

We train front-line workers to use play to engage, inspire and support children.

Our unique activities help to reverse the harmful effects of war and displacement by sharing the healing power of play when children need it the most.

OUR PURPOSE

As stated in our governing documents;

The relief of need and suffering of people, in particular children, who live in areas of crisis across the world. We achieve this by

1) Providing national and international progammes designed to improve the social welfare and conditions of life for children suffering from the effects of living in areas of crisis which result in poverty, trauma, dislocation, marginalisation and social or economic upheaval

2) Providing humorous performances as a means of psychological support to those affected by crisis and promoting and raising awareness of humanitarian issues

In setting our activities each year, our Trustees have regard to the Charity Commission's general guidance on public benefit and how this relates to Clowns Without Borders UK work.



IMPACT

11,789 Children

enjoyed laughter, play and respite through our joyful activities

62 Front-line workers

took part in our capacity building programmes. Participants increased their ability to use play to support children's wellbeing in refugee camps and areas of natural disaster

Four Countries

Mozambique, Bangladesh, Greece and Turkey

MAIN ACTIVITIES

OBJECTIVE 1: **SHARE MORE LAUGHTER AND JOY WITH EXCLUDED AND MARGINALISED CHILDREN IN HUMANITARIAN SETTINGS**

Children living in refugee camps and temporary settlements are some of the most marginalised people in the world. Sharing playful activities in these settings helps to reverse the harmful effects of war and conflict. It is the first step towards strengthening a child's physical, emotional and psychological well-being. In spite of the restriction imposed by Covid-19, our **joyful activities were safely shared with 11,789 children in four countries.**

OBJECTIVE 2: MAKE PLAY INTEGRAL TO HUMANITARIAN RESPONSES AND RESILIENCE INITIATIVES

In 2020, we trained 62 local staff members to use play to engage, inspire and support thousands of children.

OBJECTIVE 3: COLLABORATE WITH LOCAL PARTNERS TO CREATE FLEXIBLE, CONTEXT INFORMED AND CULTURALLY APPROPRIATE PROGRAMMES

Local artists help to shape and deliver our activities in Turkey, Mozambique and Greece. We also know we have to go further in our commitment to equality, diversity and inclusion. We reviewed our diversity policy to include anti-racism training and best practice in recruitment, representation and communications. Our anti-racism training is being rolled out to trustees and artists in 2021.



BANGLADESH

"I have enjoyed a lot. The games were making me smile. I have learned how to keep safe from a distance. It saves our lives," - Shariat Ullah, 12-year-old Rohingya boy

Our "Make WASH Fun" programme supported Covid-19 messaging in refugee camps in Cox Bazar, Bangladesh. Over six months, **9,642 children took part in Make WASH Fun activities**. We increased the capacity of **40 Hygiene Promotion staff to deliver 887 joyful hygiene sessions**.

The crowded refugee camps in Bangladesh are home to 860,000 refugees. Half are children. With so many people living in close quarters and with limited resources, the threat of Covid-19 creates an extreme challenge for communities.

"Make WASH Fun" uses games, stories and drama activities to share Covid-19 prevention messaging. The activities help to reduce children's fear and provide emotional relief at a difficult time. Stories and games also help children understand and remember the important information being shared.

GREECE

Moria is a large refugee camp on the island of Lesvos in Greece. Médecins Sans Frontières describes it as "horrific and inhumane". Built for 3,000 people it is home to 40,000 men, women and children. Half are under the age of 18.

Clowns Without Borders UK has shared joy with refugee children in Greece since 2016. In January 2020, we supported the **emotional wellbeing of 966 children living in the Moria Refugee camp.** We shared 14 joyful performances that encouraged children to laugh, play and sing.

From April to June **150 children took part in Clowns Without Borders UK activities**. This bold initiative used low data formats (WhatsApp, GIFS & 30 second films) to **build the capacity of three Syrian and Afghan volunteers** living inside Moria Refugee camp to deliver play-based activities to children.



CASE STUDY

CLOWN IN MY POCKET

Zahra speaks passionately about the challenges she and her friends face, not just in lockdown, but every day in the Moria Refugee camp in Greece.

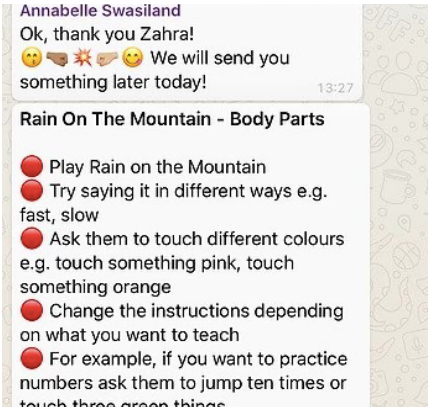
Her confidence and determination make it easy to forget she is just sixteen years old. Forced to flee Afghanistan because of conflict, Zahra knows she is missing out on so much,

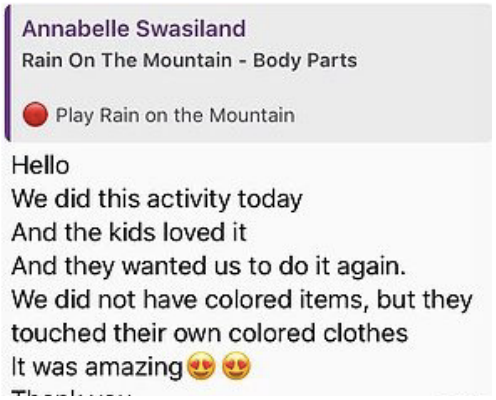
> *"There aren't any hobbies for children here. Our families worry about us. In Moria we must stay for a long time. There isn't a school. This is not good and useful for children".*

Zahra is part of a self-organised group, run by refugees for refugees. She shares lessons and playful activities with younger children in the camp. It helps her feel 'normal' and she believes it gives the children hope for the future.

Restrictions imposed because of Covid-19 makes life harder for everyone in Moria Refugee Camp. Zahra knows her workshops are a vital way to help reduce stress and boredom for the children she knows.

Over three months, Zahra worked with Clowns Without Borders UK to learn new games, songs and stories via WhatsApps and YouTube videos created especially for her.





Zahra's natural enthusiasm has brought laughter and lightness to over 150 children when they needed it the most.



TURKEY

"Play builds warm bridges of connection between adults and children, it builds trust. It lets children know we are with them."
Tariq, workshop participant, MUDEM

Project POP! **delivered play-based training to eleven youth workers and psychologists in Turkey**. The programme strengthened their capacity to use a rights-based approach to play. The activities are being shared with **513 children across three refugee centres across Turkey.**

An estimated 3.6 million people have escaped the war in Syria and are rebuilding their lives in Turkey. The psychological toll of the war and forced migration can have a devastating impact on a child's wellbeing. Covid-19 brings added psychological pressures for both children and their families. School closure, physical distancing and lockdown have dramatically reduced all children's access to play (UNICEF, 2020). Bringing laughter and joy to children at this critical time is essential to support good mental health.

MOZAMBIQUE

"The first time I laughed last year was when we played the mirror game." *Carla, Community Outreach Worker*

Cyclone Idai made landfall in Sofala Province in March 2019. It is one of the most devastating cyclones to hit Africa. Beira is one of the worst affected areas with 90% of the city destroyed. The displacement and destruction created by Cyclone Idai is made worse by the impact of Covid-19. With restricted movement and reduced income, families and communities are under immense pressure.

In 2019, Clowns Without Borders UK increased children's access to joyful activities in Beira. We shared laughter and play with thousands of children. In 2020, we **trained a further eleven community outreach workers** to use stories, games and movement to help reduce stress in children and adolescents. These activities are now **reaching over a thousand children a month.**



STRUCTURE GOVERNANCE & MANAGMENT

OUR TRUSTEES

Ultimate control of Clowns Without Borders UK is with our Trustees, who give their time, experience and expertise for free. Our Trustees meet four times a year.

David Lacey, Chair Person
Appointed to the Board on 24/01/ 2020, appointed Chair on 21/ 07/ 2020
Richard Baskott, Treasurer, stepped down on 20/7/2020
Niki Charalampopoulou
Tanya Glanville-Wallos
Edward King, appointed to the Board on 24/01/2020
Dr Unni Krishnan
Wendy Lanchin
Annabel Morgan, Artist Representative

New Trustees are selected and appointed by the Trustee Board to maintain an appropriate balance of skills and experience - for example, fundraising, finance, humanitarian aid and safe-guarding.

All trustees are provided with the Charity Commission's guidance: *Public benefit: an overview* and *the essential trustee: what you need to know (CC3).* New trustees are also provided with an induction pack containing our governing documents, three years of trustees' annual reports and accounts, policies and procedures of the Charity.

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with UK Law and Accounting Standards. This requires trustees to prepare financial statements for each financial year. These must give a true and fair view of the state of affairs of the charity and application of its resources, including and income and expenditure.

ADMINISTRATIVE DETAILS

Bankers: HSBC 95 Gloucester Rd, London, UK
Independent Review: Charles SSempijja, NFP Accountants
Registered Address: 118 Sternhold Ave, London, SW2 4PP
Charity Reg Number: 1156987

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgments and accounting estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to comply with the *Charities Act* 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees delegate the day-to-day running of the charity to the Chief Executive Officer, Samantha Holdsworth. Clowns Without Borders UK staff costs relate to remunerating her for both project managing our charitable activities and the day-to-day running of the charity.

RISK MANAGMENT

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finance of the Charity. Trustees continue to review systems to mitigate the Charity's exposure to major risk. This includes managing organisational and operational risk created by COVID-19.

GOVERNING DOCUMENTS

Clowns Without Borders UK became a registered charitable trust on 8th May 2014, registration no. 1156987. Our trust deeds are the founding governance document for the charity.





FINANCIAL REVIEW

INCOME / EXPENDITURE / YEAR END

INCOME

In 2020, we raised £42,908. This is a decrease in income from 2019 because of reduced funding from our partnership work with international charities (NGO's) as a direct result of restrictions imposed by Covid-19. We have maintained our relationships with our NGO partners and we expect an increase in income in this area in 2021.

EXPENDITURE

73% of our expenditure was spent on achieving our charitable objectives.

YEAR END POSITION

In 2020, Clowns Without Borders UK created a net surplus of 7% on unrestricted funds. These will be reallocated in 2021.

RESERVES POLICY

As part of effective financial management, Clowns Without Borders UK holds reserves. This is to ensure there is no significant disruption to our charitable activities. This includes any unforeseen reduction in income, late payments or additional expenditure.

Our unrestricted reserves are calculated through an assessment of the core running costs of the organisation and the cost of yearly programmes. Our unrestricted reserves currently represent 4 to 6 months of running costs and programme costs.



WHAT NEXT?

Priority 1: Share laughter and joy with 15,000 excluded and marginalised children in humanitarian settings.

We will strengthen our programmes in Mozambique by training and working with more local artists to deliver our programmes. This will enable us to reach more children living really tough lives.

We will further build our presence in Bangladesh by working with new NGO partners to expand the number of children we can share the healing power of play with.

We will develop our capacity building programme in Turkey/Middle East to support front-line workers to share a rights-based approach to play with children living in refugee camps and settlements.

Priority 2: Increase our income by at least 15% so we can reach more children in 2021.

We will

- Test and refine income generating activities by sharing the unique skills of our artists with the wider public
- Engage a broader range of NGO partners to resource our activities

Priority 3: Further invest in monitoring and evaluation to better communicate our impact

We will

- Work with specialists to develop and refine our approach to monitoring and evaluation
- Ensure our teams are equipped to lead and implement effective monitoring and evaluation



THANK YOU

We are humbled and moved by our supporters and friends. Your belief in a kinder and fairer world for children inspires us each and every day.

We want to share a special thank you to everyone at Meeting Needs who make such a big difference, Direct Voice Data, especially Dave and Gina Henderson for their generosity in 2020 and Pamela Webster for unflinching support. Your collective energy and kindness makes the world of difference to children leading really tough lives.

We also recognise the commitment and energy shared by our partners in helping to make our programmes possible. Thank you Mudem, Wave of Hope, International Federation of the Red Cross and Solidarities International.

The trustees also want to thank our artists who share so much of their time and expertise to bring joy to children around the world.

This report was prepared taking advantage of the small provisions exemptions applicable to smaller charities.

This report of the trustees was approved by the board on 18th October 2021 and signed on their behalf by interim chairperson, Wendy Lanchin.

Wendy Lanchin, 18/10/2021

THANK YOU

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2020

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the 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 Act; or
2. the accounts do not accord with the accounting records.

I understand that the financial statements have been prepared to give a 'true and fair' view, and have departed from the Charities (Accounts and Reports) Regulations 2008, only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 FRS102, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the exitent regulations, but has since been withdrawn.

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.



Charles Ssempijja, ACA
NfP Accountants Ltd
Chartered Accountants
No. 38, 52 Peckham Grove
London
SE15 6FR

Date: 21 October 2021

CLOWNS WITHOUT BORDERS
(Registered charity no. 1156987)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	*Unrestricted Funds £*	*Restricted Funds £*	*Total Funds 2019 £*
INCOME FROM							
Gifts, grants and donations	2	**38,912**	**3,986**	**42,898**	*120,118*	-	*120,118*
Other income		**10**	**-**	**10**	*794*	-	*794*
TOTAL INCOME		**38,922**	**3,986**	**42,908**	*120,912*	-	*120,912*
EXPENDITURE ON							
Staff costs	3	**21,665**	**3,986**	**25,651**	*8,576*	-	*8,576*
Direct project costs	4	**11,220**	**-**	**11,220**	*79,559*	-	*79,559*
Legal & professional	5	**1,255**	**-**	**1,255**	*5,222*	-	*5,222*
General administrative costs	6	**1,852**	**-**	**1,852**	*1,324*	-	*1,324*
TOTAL EXPENDITURE		**35,992**	**3,986**	**39,978**	*94,681*	-	*94,681*
NET MOVEMENT IN FUNDS		**2,930**	**-**	**2,930**	*26,231*	-	*26,231*
RECONCILIATION OF FUNDS							
TOTAL FUNDS AT 01 Jan 2020		**42,898**	**-**	**42,898**	*16,667*	-	16,667
TOTAL FUNDS AT 31 Dec 2020		**45,828**	**-**	**45,828**	*42,898*	-	*42,898*

All income and expenditure derive from continuing activities. Income and expenditure are analysed on a 'natural basis', taking advantage of section 4.6 of the SORP 2015 (FRS102) relating to smaller charities.

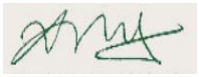
CLOWNS WITHOUT BORDERS
(Registered company no. , registered charity no. 1156987)

BALANCE SHEET
As at 31 December 2020

	Notes	£	2020 £	£	*2019 £*
CURRENT ASSETS					
Debtors: trade debtors		**-**		*1,280*	
Cash at bank and in hand		**46,548**		*42,118*	
CREDITORS: amounts falling due within one year	9	**(720)**		*(500)*	
NET CURRENT ASSETS			**45,828**		*42,898*
NET ASSETS			**£ 45,828**		*£ 42,898*
FUNDS					
General fund (unrestricted)	10		**45,828**		*42,898*
TOTAL FUNDS			**£ 45,828**		*£ 42,898*

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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

They were approved, and authorised for issue, by the directors on 18th October 2021 and signed on their behalf by:-



Niki Charalampopoulou
Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparation of financial statements
Clowns without Borders is a public benefit entity for FRS102 reporting. The charity is a non-company charity, registered at the Charity Commission in England & Wales, registration number 1156987. Its registered office address is 118 Sternhold Avenue, London, SW2 4PP. The accounts are presented in GBP rounded to £1.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, as updated on 2 February 2016 (SORP 2015), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis', taking advantage of section 4.6 of the SORP.

The effect of events relating to the year ended 31 December 2020 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2020 and the results for the year ended on that date.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

Statement of Cash Flows
The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

Income
All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

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 considered to relate to All the expenditure of the charity in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Tangible fixed assets
All assets costing more than £2,000 are capitalised.
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	5 years

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.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

2. GRANTS AND DONATIONS

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	*Total Funds 2019 £*
Individual donations	**27,201**	**-**	**27,201**	*23,788*
Corporate donations	**9,500**	**-**	**9,500**	*1,500*
Grants	**-**	**-**	**-**	*4,952*
Funding partners*	**2,211**	**3,986**	**6,197**	*89,878*
	£ 38,912	**£ 3,986**	**£ 42,898**	*£ 120,118*

* Funding partners include other international development organisations that we have partnered with to deliver project activities.

3. STAFF COSTS AND NUMBERS

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	*Total Funds 2019 £*
Consultancy	**21,614**	**3,986**	**25,600**	*7,842*
Other staff costs				
- Travel & subsistence	**-**	**-**	**-**	*625*
- Welfare	**51**	**-**	**51**	*109*
	£ 21,665	**£ 3,986**	**£ 25,651**	*£ 8,576*

The average weekly number of staff in the year (headcount) was 1 (2019 - 1). One key management staff received total remuneration of £5,600 (2019 - £Nil).

No employees received remuneration in excess of £60,000 (2019 - the same).

4. DIRECT PROJECT COSTS

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	*Total Funds 2019 £*
Project costs	**1,202**	**-**	**1,202**	*60,027*
Props, Costumes, etc.	**-**	**-**	**-**	*30*
Accommodation	**-**	**-**	**-**	*2,161*
International travel	**9,514**	**-**	**9,514**	*10,009*
Insurance	**104**	**-**	**104**	*290*
Project management	**400**	**-**	**400**	*7,042*
	£ 11,220	**£ Nil**	**£ 11,220**	*£ 79,559*

5. LEGAL AND PROFESSIONAL COSTS

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	*Total Funds 2019 £*
Fundraising Costs	**440**	**-**	**440**	*2,471*
Advertising	**49**	**-**	**49**	*1,283*
Consultant fees	**-**	**-**	**-**	*500*
Accountancy	**46**	**-**	**46**	*468*
Independent examiner's fees	**720**	**-**	**720**	*-*
Other professional fees	**-**	**-**	**-**	*500*
	£ 1,255	**£ Nil**	**£ 1,255**	*£ 5,222*

6. ADMINISTRATIVE COSTS

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	*Total Funds 2019 £*
Rents - Rehearsal space	**-**	**-**	**-**	*231*
Postage and stationery	**5**	**-**	**5**	*68*
Telephone, Internet	**-**	**-**	**-**	*13*
Subscriptions	**1,176**	**-**	**1,176**	*88*
IT software, Consumables	**575**	**-**	**575**	*159*
Other Governance Expenses	**-**	**-**	**-**	*510*
Bank charges	**96**	**-**	**96**	*248*
Sundry expenses	**-**	**-**	**-**	*7*
	£ 1,852	**£ Nil**	**£ 1,852**	*£ 1,324*

7. TRUSTEES

During the year, one trustee, who is also the charity's Artistic Representative, received £2,691 in charges for project work undertaken (2019 - Nil). Another trustee received £685 (2019 - Nil) as payment for time incurred while attending various meetings with Greek NGOs. No other trustees received remuneration in the year (2019 - the same). No other trustees received reimbursement for out of pocket expenses (2019 - the same).

8. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	*2019*
	£	*£*
Trade creditors	-	*250*
Accruals	720	*250*
	£ 720	*£ 500*

10. STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers & Gains / Losses	Carried Forward
	£	£	£	£	£
2020					
Make Wash Fun	-	1,398	(1,398)	-	-
MHMozambique	-	2,588	(2,588)	-	-
Total restricted funds	-	3,986	(3,986)	-	-
Unrestricted fund	42,898	38,922	(35,992)	-	45,828
	-	-	-		
Total funds	£ 42,898	£ 42,908	£ (39,978)	£ Nil	£ 45,828
2019					
Restricted funds	-	-	-	-	-
Unrestricted fund	*16,667*	*120,912*	*(94,681)*	-	*42,898*
Total funds	*£ 16,667*	*£ 120,912*	*£ (94,681)*	*£ Nil*	*£ 42,898*

Description of funds
Make Wash Fun supports the physical and psychosocial health of children by using play to encourage positive behaviour change relating to Water, Sanitation and Hygiene.

MHMozambique supports the physical and psychosocial health of children and adolescents by using a play-based approach to support learning and understanding about health and menstruation.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	*Total Funds 2019 £*
Current assets	**46,548**	**-**	**46,548**	*43,398*
Creditors due within one year	**(720)**	**-**	**(720)**	*(500)*
	£ 45,828	**£ Nil**	**£ 45,828**	*£ 42,898*
2019				
Current assets	*43,398*	*-*	*43,398*	
Creditors due within one year	*(500)*	*-*	*(500)*	
Total funds	*£ 42,898*	*£ Nil*	*£ 42,898*	