

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)



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 YouTube 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



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 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
- 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 Lesbos 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.





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.

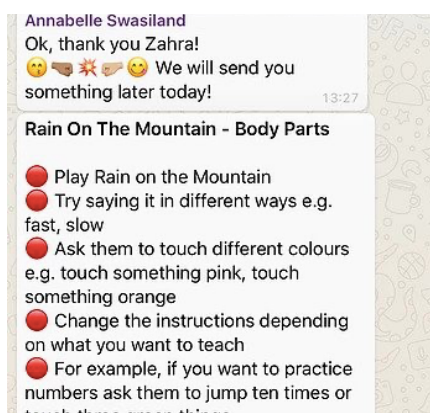
Her confidence and determination make it easy to forget she is just sixteen years old. Forced to flee Afghanistan because of conflict, Zahra knows she is missing out on so much,

"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**.





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 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 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 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.



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



PLANS FOR THE FUTURE

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.

A handwritten signature in black ink, appearing to read 'W. Lanchin', written in a cursive style.

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

21 October 2021

Date:

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			<u>£ 45,828</u>		<u>£ 42,898</u>
FUNDS					
General fund (unrestricted)	10		45,828		42,898
TOTAL FUNDS			<u>£ 45,828</u>		<u>£ 42,898</u>

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.

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

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
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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.

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

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
	<u>£ 38,912</u>	<u>£ 3,986</u>	<u>£ 42,898</u>	<u>£ 120,118</u>

* 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
	<u>£ 21,665</u>	<u>£ 3,986</u>	<u>£ 25,651</u>	<u>£ 8,576</u>

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
	<u>£ 11,220</u>	<u>£ Nil</u>	<u>£ 11,220</u>	<u>£ 79,559</u>

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

5. LEGAL AND PROFESSIONAL COSTS

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	<i>Total Funds 2019 £</i>
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 £	<i>Total Funds 2019 £</i>
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.

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Trade creditors	-	250
Accruals	720	250
	<u>£ 720</u>	<u>£ 500</u>

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	<u>£ 42,898</u>	<u>£ 42,908</u>	<u>£ (39,978)</u>	<u>£ Nil</u>	<u>£ 45,828</u>
2019					
Restricted funds	-	-	-	-	-
Unrestricted fund	16,667	120,912	(94,681)	-	42,898
Total funds	<u>£ 16,667</u>	<u>£ 120,912</u>	<u>£ (94,681)</u>	<u>£ Nil</u>	<u>£ 42,898</u>

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.

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

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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