

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

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 reached a staggering 5.5 million people.

We trained **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 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.



5,404

Children received CWB activities

91

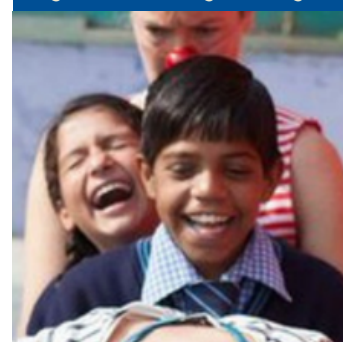
Staff and volunteers trained in our laughter & play approach

4

Countries; UK, Turkey, Mozambique, Bangladesh

5.5M

The reach of our playful, digital life-saving messages



ACTIVITIES: MOZAMBIQUE



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 Nhamantanda. 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 life-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

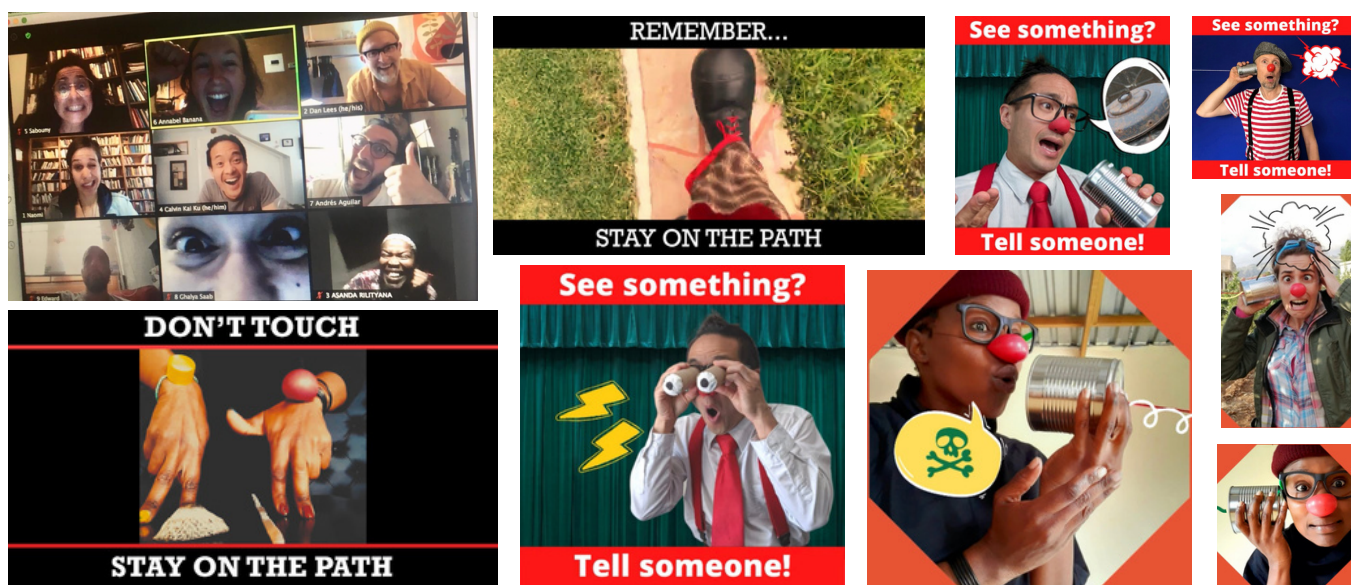
Migrating to the UK as a refugee or asylum seeker can be an incredibly isolating and alienating experience. Creating opportunities to reduce isolation can have a big impact on health and wellbeing.

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 mined 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 activities 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-Green is our Treasurer. She is a Chartered 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 S Sempijja 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 Review

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 0LN
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

22 September 2022

Date:

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

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

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.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

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
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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 2021

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
	<u>£ 23,662</u>	<u>£ 30,155</u>	<u>£ 53,817</u>	<u>£ 42,898</u>

* 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
	<u>£ 7,816</u>	<u>£ Nil</u>	<u>£ 7,816</u>	<u>£ 15,651</u>

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
	<u>£ 16,863</u>	<u>£ 22,057</u>	<u>£ 38,920</u>	<u>£ 21,220</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

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	-	-	-	-
	<u>£ 1,658</u>	<u>£ Nil</u>	<u>£ 1,658</u>	<u>£ 1,255</u>

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	-	-	-	-
	<u>£ 2,293</u>	<u>£ 83</u>	<u>£ 2,376</u>	<u>£ 1,852</u>

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 expenses 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.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

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					
<i>Restricted funds</i>					
Make Wash Fun	-	1,398	(1,398)	-	-
MHMozambique	-	2,588	(2,588)	-	-
	-	3,986	(3,986)	-	-
<i>Unrestricted fund</i>	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.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	<i>Total Funds 2020 £</i>
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
<i>2020</i>				
<i>Current assets</i>	46,548	-	46,548	
<i>Creditors due within one year</i>	(720)	-	(720)	
<i>Total funds</i>	£ 45,828	£ Nil	£ 45,828	