

A close-up photograph of a woman and a young boy. Both are wearing a red tomato on their nose, held in place by a thin white string. They are both laughing heartily, looking towards each other. The woman is on the left, wearing a blue turtleneck sweater. The boy is on the right, wearing a blue long-sleeved shirt with a cartoon character on it. In the background, another person is partially visible, also wearing a tomato nose. The overall mood is joyful and playful.

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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Thankyou



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;



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.



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.



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 organisation.

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.

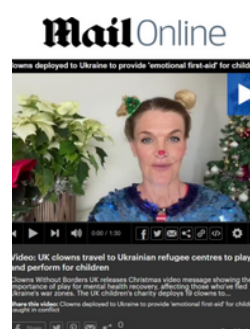


Laughter and Play Training in Romania, credit Mihaela Bodgan

RAISING AWARENESS

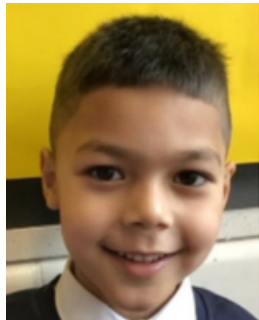


In another first for our charity, we shared a Christmas video message, illustrating the of play for children impacted by war. A resounding wave of positivity followed with an incredible 49 pieces of media coverage from outlets such as the Independent, AOL, Yahoo, Daily Mail, Daily Mail Online, and MSN. 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.



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.

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 partners 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 a 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.

AFFILIATIONS

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 PERSONNEL

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 existing 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

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.

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.

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

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 2022

2. GRANTS AND DONATIONS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	<i>Total Funds 2021 £</i>
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 £	<i>Total Funds 2021 £</i>
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).

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

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

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

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	-
	<u>£ 4,453</u>	<u>£ 623</u>	<u>£ 5,076</u>	<u>£ 2,376</u>

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 expenses. 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.

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

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					
<i>Restricted funds</i>					
<i>Clowner Utan Gransen - Mozambique</i>	-	17,404	(11,329)	-	6,075
<i>Meeting Needs - Dhaka - WASH</i>	-	4,001	(4,297)	297	-
<i>Mines Advisory Group</i>	-	8,750	(6,514)	-	2,236
	-	30,155	(22,140)	297	8,311
<i>Unrestricted fund</i>	45,828	23,662	(28,629)	(297)	40,564
Total funds	£ 45,828	£ 53,817	£ (50,769)	£ Nil	£ 48,875

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

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
<i>2021</i>				
<i>Current assets</i>	50,315	-	50,315	
<i>Creditors due within one year</i>	(1,440)	-	(1,440)	
<i>Total funds</i>	£ 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



Mail

hello@clownswithoutborders.org.uk

Site

www.clownswithoutborders.org.uk

Registered Address

**Dean House, Skircoat Green,
Halifax, HX3 0SA**