

A woman with a red clown nose and a pink scarf is hugging a group of children. She is smiling and looking down at them. The children are also smiling and looking up at her. The background is a brick wall.

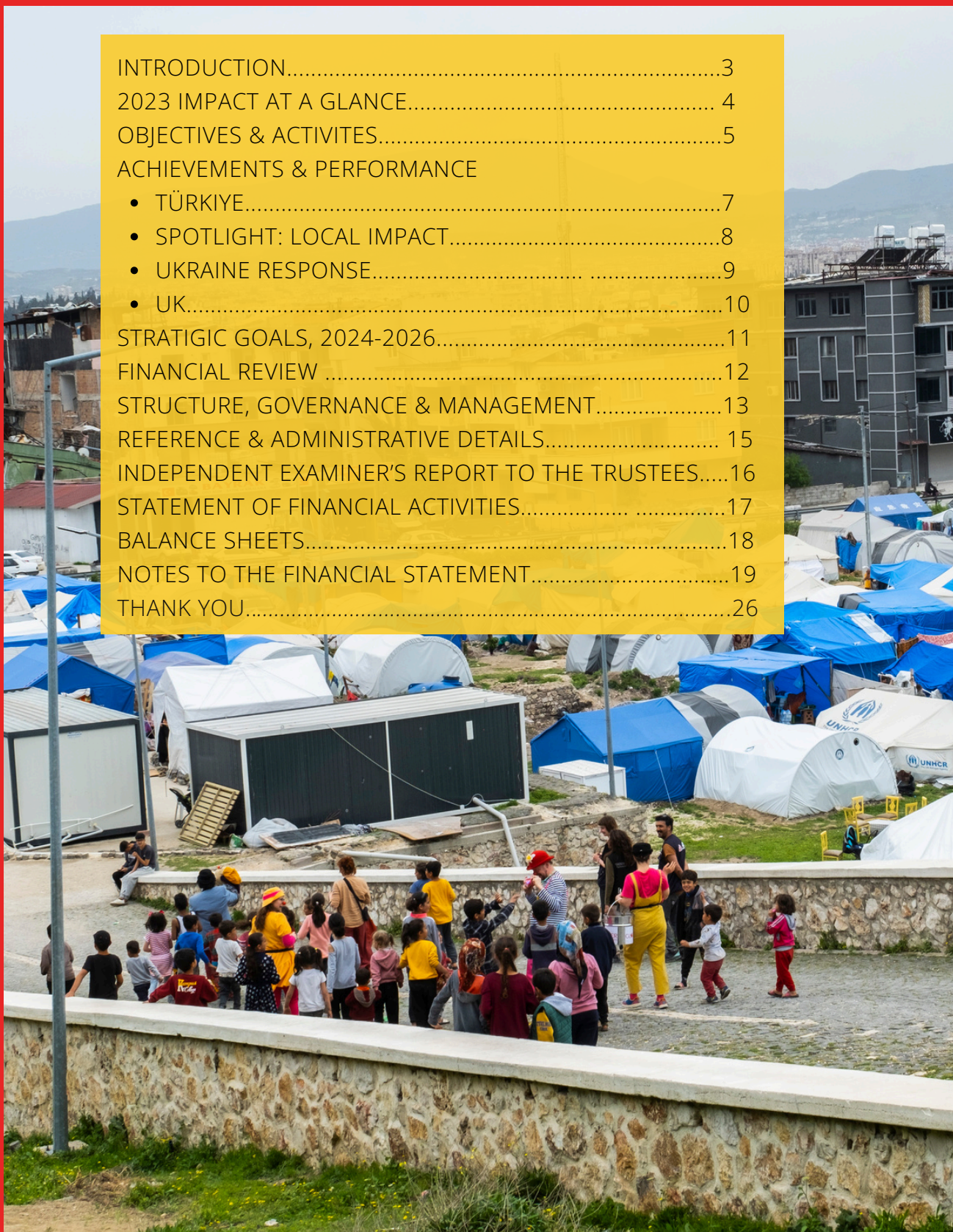
TRUSTEES' REPORT & FINANCIAL STATEMENTS YEAR ENDING 31ST DECEMBER 2023

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



TABLE OF CONTENTS

INTRODUCTION.....	3
2023 IMPACT AT A GLANCE.....	4
OBJECTIVES & ACTIVITIES.....	5
ACHIEVEMENTS & PERFORMANCE	
• TÜRKİYE.....	7
• SPOTLIGHT: LOCAL IMPACT.....	8
• UKRAINE RESPONSE.....	9
• UK.....	10
STRATEGIC GOALS, 2024-2026.....	11
FINANCIAL REVIEW	12
STRUCTURE, GOVERNANCE & MANAGEMENT.....	13
REFERENCE & ADMINISTRATIVE DETAILS.....	15
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES.....	16
STATEMENT OF FINANCIAL ACTIVITIES.....	17
BALANCE SHEETS.....	18
NOTES TO THE FINANCIAL STATEMENT.....	19
THANK YOU.....	26



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

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

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

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

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

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

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



Samantha Holdsworth
CEO, Clowns Without Borders UK





14,770

LAUGHING CHILDREN

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



2,769

CONNECTED CARE-GIVERS

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



36

ENGAGED LOCAL ARTISTS

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



143

PLAY-AWARE RESPONDERS

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



WHAT WE DO

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

OUR PURPOSE

As stated in our governing documents:

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

OUR APPROACH

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

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

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

OUR OBJECTIVES & ACTIVITIES



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

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

LAUGHING CHILDREN

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

CONNECTED CAREGIVERS

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

ENGAGED LOCAL ARTISTS

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

PLAY-AWARE RESPONDERS

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

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

Mufit, Performer, Turkey

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

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

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

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



LOCAL IMPACT

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

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

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

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

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

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

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





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

Teacher, Kyiv, Ukraine

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

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

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

Artist - Training Lviv, Ukraine.

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

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

Workshop participant, - Artist, Training Lviv, Ukraine.

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

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

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

CHILD-LED GOVERNANCE

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

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

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

UK ASYLUM CENTRES

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

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

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

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

WHAT'S NEXT?

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

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

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

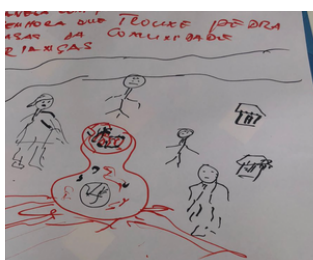
STRATEGIC GOALS (2024 - 2027)



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



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



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



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

WHAT'S NEXT? OUR STRATEGIC GOALS

REVIEW OF FINANCIAL POSITION

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

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

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

RESERVES POLICY

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



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

GOING CONCERN

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

GOVERNING DOCUMENT

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

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

APPOINTMENT OF TRUSTEES

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

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

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

TRUSTEE INDUCTION

All new Trustees:

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

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

AFFILIATIONS

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

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

ORGANISATION

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

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

REMUNERATION OF KEY MANAGEMENT PERONNEL

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

RISK MANAGEMENT

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

- 1) Review principal risks and uncertainties at every Board meeting.
- 2) Review and update policies, systems and procedures so they are current and mitigate any risks identified.
- 3) Have clear processes in place to minimise or manage any potential impact on the charity and the people who use it, should those risks materialise.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report

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

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

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

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

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

OUR BOARD OF TRUSTEES

Wendy Lanchin

Chairperson

Mathew Downer

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

Ed King

Partnerships Specialist, UNICEF
Resigned on 29th August 2023

Dr. Unni Krishnan

Global Humanitarian Director, Plan
International

Dr. Sharon McClenaghan

Monitoring and Evaluation Consultant,
Owl RE, *appointed 20th June 2023*

Annabel Morgan

Artist and facilitator

Milica Vukovic-Smart

Fundraiser, NHS
Appointed 18th September 2023

ADMINISTRATIVE DETAILS

Charity Reg Number:

1156987

Registered Address:

Dean House, Skircoat Green, Halifax,
HX3 0SA

Bankers:

HSBC, 95 Gloucester Rd, London,
SW7 4SS

Independent Examiner:

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

PUBLIC BENEFIT

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

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



Wendy Lanchin
Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2023

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

Responsibilities and basis of report

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

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts do not accord with the accounting records.

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

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



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

Date: 10 October 2024
Date:

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2023

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

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

BALANCE SHEET
As at 31 December 2023

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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



Wendy Lanchin
Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

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

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

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

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

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

Going concern

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

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

Statement of Cash Flows

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

Income

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

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

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

Fund accounting

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

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

Expenditure and irrecoverable VAT

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

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

Tangible fixed assets

All assets costing more than £2,000 are capitalised.

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

Office equipment	-	5 years
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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 2023

2. GRANTS AND DONATIONS

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

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

3. STAFF COSTS AND NUMBERS

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

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

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

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

4. DIRECT PROJECT COSTS

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

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

5. LEGAL AND PROFESSIONAL COSTS

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

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

6. ADMINISTRATIVE COSTS

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

7. TRUSTEES

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

8. CORPORATION TAX

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

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Accruals	960	720
	<u>£ 960</u>	<u>£ 720</u>

10. STATEMENT OF FUNDS

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

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2023

Description of funds

Romania - Ukraine Response: Delivery of psychosocial first aid through laughter and play to children impacted by the conflict in Ukraine.

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

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

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

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

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

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

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

STANDING TOGETHER

Thank you for standing in solidarity with us.

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

This mission is only possible because of your vital support.

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





Stay up to date with all the latest news



clownswithoutbordersuk



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