



# **Trustees' Report and Financial Statements**

## **Year end 31<sup>st</sup> Dec 2024**

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



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# A word from our CEO

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

## **Sustainable impact for children**

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

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

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

## **What's next?**

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

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



**Samantha Holdsworth,**  
CEO, Clowns Without Borders UK





# Impact in numbers

4 Our impact in numbers

**3,778** ●

## Laughing Children

accessed trauma-informed psychosocial support during acute crisis periods

**365** ●

## Connected Care Givers

deepening parent-child bonds in crisis settings

**27** ●

## Engaged Local Artists

56% now delivering independent programming in Türkiye

**37** ●

## Play Aware Responders

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

76% plan to apply what they learned immediately





# Objectives and activities

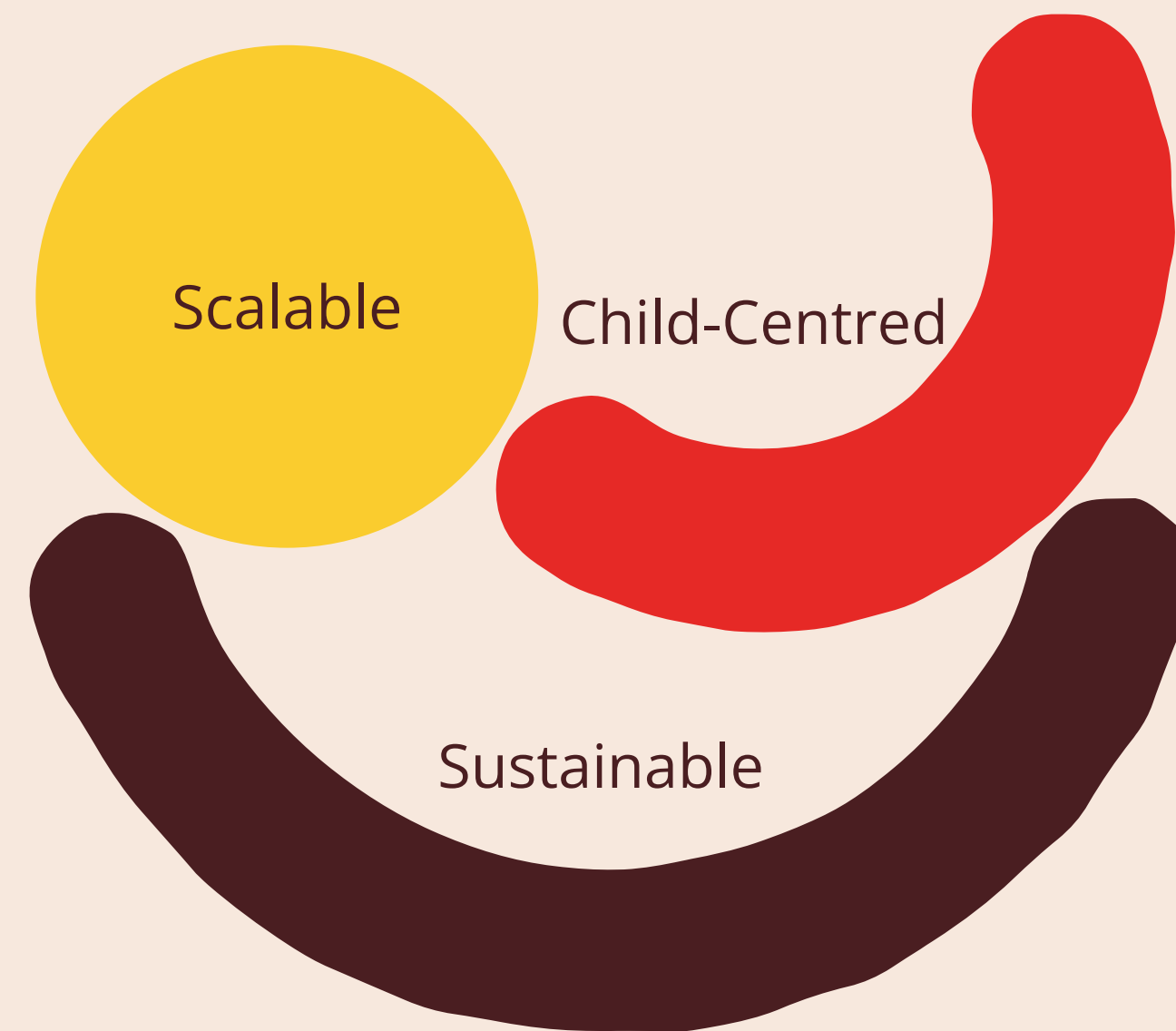
## What We Do

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

## Our Purpose

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

## Our Model





# Our Model in detail

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

## Immediate Impact

### Joyful Performances and Child-Centred Workshops

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

### Laughing Children

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

### Connected Caregivers

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

## Community-Level Change

### Developing and Nurturing Local Talent

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

### Engaged Local Artists

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

### Play Aware Responders

Front-line staff and community leaders bring more laughter and play into children's daily lives

## System-Level Change

### Advocacy For Change

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

### Powerful Partnerships

drive systemic change so that every child experiences the healing power of laughter and play





# Achievement and performance

Mozambique  
Türkiye  
Ukraine  
UK





# Mozambique

## Snapshot

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

## Context

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





## **What We Did:** Co-Leadership Local Impact and Joy

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

### **Sustainable Impact**

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

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

## **9 Achievement and Performance**

### **What’s Laughter and Play Training?**

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

### **What Participants Said:**

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





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

If not us, then who?

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

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

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

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

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

**STORY  
FROM OUR  
ARTISTS**





# Türkiye

## Snapshot

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

## Context

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





# Türkiye

## What We Did: Model for Local Scaling

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

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

## Fufu & The Magic Hat: Our Artists in Türkiye

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

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

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

STORY  
FROM OUR  
ARTISTS





# Ukraine

## Snapshot

**518** ● Laughing Children

**36** ● Connected Care Givers

**4** ● Engaged Local Artists

## Context

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

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

**13** Achievement and Performance





## What We Did:

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

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

## Powerful Local Partnerships: Scaling Through Innovation

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

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

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

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

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

## Snapshot feedback from 49 educators:

**100%** ● found the training useful

**95%** ● planned to use the material

## What Next?

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





**Our newest clown!** Stories from Our Partner in Ukraine

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

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

STORY  
FROM OUR  
ARTIST





# UK

## Snapshot

- 31 ● Laughing Children
- 64 ● Creative Practitioners
- 4 ● Powerful Partnerships

## What we did

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

## Strengthening Networks and Championing Children's Participation

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

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

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





# Plans for the future

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

Strategic goal	Progress So Far	What's next
<b>1 Further centre children's voices</b> in the creation and delivery of CWB programmes and organisational decision-making.	<ul style="list-style-type: none"><li>• We increased the number of children on our Children's Board from 9 to 11.</li><li>• Their contributions significantly shaped the development of our UK programme.</li></ul>	Support the Children's Board to co-develop a policy on children's participation in organisational decision-making, including their role in programme design, safeguarding input and governance.
<b>2 Create a positive, consistent and lasting impact on children</b> via the arts-led programmes we deliver for children and communities.	<ul style="list-style-type: none"><li>• Delivered programmes in Ukraine, Turkey, and Mozambique working directly with local artists and communities affected by crisis.</li><li>• Completed a comprehensive safeguarding review.</li><li>• Strengthened artist training and protocols to support locally-led approaches.</li></ul>	<p>Deliver programmes in UK, Ukraine and Lebanon.</p> <p>Hold at least one in-person training residency and three online mentoring sessions for local artists in crisis-affected regions.</p>





Strategic goal	Progress So Far	What's next
<p><b>3 Evidence the impact of our programmes and influence their prioritisation in humanitarian responses.</b></p>	<ul style="list-style-type: none"> <li>• Commissioned UK M&amp;E framework.</li> <li>• Revised international M&amp;E approach.</li> <li>• Shared our unique approach with 64 individuals and organisations in learning calls and workshops including Arts Council England and a leading national charity focused on trauma-informed practice.</li> </ul>	<p>Building on the success of our learning calls, we will extend our reach by presenting at two conferences/ INGOs to share the impact of our child-centred, arts-based approaches in humanitarian settings. Launch a dedicated “Learn” section on our website to showcase Clowns Without Borders UK as a leader in the expressive arts, play and laughter. We’ll highlight our tools, case studies, and practical insights sharing what we’ve learned with the wider sector.</p>
<p><b>4 Be adequately resourced to deliver operational commitments, secure funds, and forge long-term partnerships to create systemic change for children.</b></p>	<p>Diversified income, increased individual giving and Gift Aid to reduced reliance on large one-off grants.</p>	<p>Develop a detailed corporate partnerships strategy by end of 2025 with a goal of securing unrestricted funding to support core staff and operational resilience.</p>





# Financial review

## Overview of Financial Position

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

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

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

## Reserves Policy

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

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

## Going Concern

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

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





# Structure, Governance and Management

## Governing Document

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

## Transition to a New Legal Structure in 2025

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

## Appointment of Trustees

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

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

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

## Trustee Induction

All new Trustees

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

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





## Affiliations

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

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

## Organisation

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

## Remuneration of Key Management Personnel

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

## Risk Management

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

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

## Statement of Trustees' Responsibilities

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

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

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

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

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





# Our Board of Trustees

**Wendy Lanchin** Chairperson

**Matthew Downer**

Innovation Officer Connectivity for refugees, UNHCR

**Dr. Unni Krishnan**

Global Humanitarian Director, Plan International

*[Resigned on 31st December 2024]*

**Dr Sharon McClenaghan**

Safeguarding Trustee  
Monitoring and Evaluation Consultant,  
Owl RE

**Annabel Morgan** Artist Representative  
Artist and facilitator

**Rutendo Rumano** Treasurer

Chartered Accountant

*[Appointed on 11th March 2024]*

**Milica Vukovic-Smart**

Fundraiser, NHS

# Administrative details

**Charity Reg Number** 1156987

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

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

**Independent Examiner**

Charles SSempijja FCA, NFP Accountants  
Ltd, Chartered Accountants,

86-90 Paul Street, London, EC2A 4NE

**Public Benefit**

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

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



Wendy Lanchin, Chairperson





**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**For the year ended 31 December 2024**

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

**Responsibilities and basis of report**

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

**Independent examiner's statement**

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

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

I understand that the financial statements have been prepared to give a 'true and fair' view, and have departed from the Charities (Accounts and Reports) Regulations 2008, only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 FRS102, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the 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: 21 October 2025



**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 December 2024

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

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



**BALANCE SHEET**  
**As at 31 December 2024**

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

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

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



Wendy Lanchin  
Chairperson



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

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**1. ACCOUNTING POLICIES**

***Basis of preparation of financial statements***

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

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

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

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

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

***Going concern***

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

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

***Statement of Cash Flows***

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

***Income***

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

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



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

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***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 2024

**2. GRANTS AND DONATIONS**

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

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

**3. STAFF COSTS AND NUMBERS**

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

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

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



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

**4. DIRECT PROJECT COSTS**

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

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**

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



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

**6. ADMINISTRATIVE COSTS**

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

**7. TRUSTEES**

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

**8. CORPORATION TAX**

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



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

<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Social security and other taxes	<b>183</b>	-
Pensions payable	<b>34</b>	-
Accruals	<b>960</b>	960
	<b>£ 1,177</b>	<b>£ 960</b>

**10. STATEMENT OF FUNDS**

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



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

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Description of funds

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

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

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

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

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

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

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

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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





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