

CLOWNS WITHOUT BORDERS UK

Trustees' Report and Financial Statements

Year ended 31st Dec 2025

Charity Registration Number: 1156987

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).

Contents

A word from our CEO 3

Our Impact in Numbers 4

Objectives and Activities 5

Achievement and Performance

Ukraine
Lebanon
United Kingdom 8

Plans for the Future 18

Financial Review 20

Structure, Governance and Management 21

Administrative Details 23

Independent Examiner's Report to Trustees 24

Financial Statements 25

A word from our CEO

In a town square in Lebanon, children climbed onto a stage and danced. By the end, their mothers were dancing too.

In Ukraine, a grandmother stepped into a clown performance, turning a simple scene into a bus journey full of laughter.

In South London, we ran 32 weekly workshops in temporary asylum accommodation, our first ongoing UK programme. Over half the children came to five sessions or more. One child came to twenty-one.

In 2025 we worked in displacement shelters, community halls, schools and asylum accommodation. 3,074 children laughed with us. 504 caregivers laughed alongside them. Every context was different. The need was the same in all of them.

For most of the children we meet, joy and silliness are rarer than they should be.

Laughter and play are not a break from recovery. They are recovery, happening in a form a child can use.

We're also building an approach that outlasts us. Olha came to a workshop in Kyiv in 2023 as a participant. She now co-leads our Ukraine programme, building partnerships, running logistics, opening access to children living near the frontline. In Lebanon, this was our third programme with the same local clown partners whose artists shape and deliver the work themselves.

None of this happened on its own. A heartfelt thank you to our funders, our trustees, our partners, and the artists.

Looking ahead, aid budgets are shrinking and competition for funding is fierce. As a ten-year-old seeking sanctuary in South London told us: "Whenever it gets close to the next week, I feel excited... I just want the sessions to keep going."

So do we. We hope you'll help us.

Samantha Holdsworth,
CEO, Clowns Without Borders UK



Our impact in numbers



3,074

Laughing Children

accessed trauma-informed psychosocial support during acute crisis periods

504

Connected Caregivers

deepening carer-child bonds in crisis settings

24

Engaged Local Artists

lead community-owned programmes that are culturally relevant, welcomed and impactful

89

Play Aware Responders

We trained teachers in children's rights and how to use playful participation

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.

Children shape our work at every level. Our 10-member Children's Board helps guide the charity's direction, while across every programme, children create and lead alongside us. We also invest in local artists to carry this work forward, ensuring our impact doesn't end when we leave.

Our Charitable Purpose

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



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
deepen social and carer-child bonds through increased access to laughter and play and shared positive experiences.

Community-Level Change

Developing and Nurturing Local Artists

- Support local artists to deliver playful, child-centered psychosocial activities independently
- Collaborate with frontline NGO staff offering training in trauma-informed, child-centred and play-based approaches building momentum around the benefits of arts-based programming for children

Engaged Local Artists
lead culturally relevant, community-owned programmes. Their deep local knowledge ensures activities are culturally relevant, welcomed, and impactful.

Play Aware Responders
increase the integration of play-based activities for children into their day-to-day settings.

System-Level Change

Advocacy For Change

- Partner with national and international organisations to amplify our reach and impact
- Strengthen sector through knowledge sharing, evidence, and training so play and arts-based approaches become embedded in all humanitarian responses
- Collaborate across humanitarian clusters (e.g., WASH, Protection) to build momentum around the benefits of play and arts-based programming for children

Powerful Partnerships
create systemic change that prioritises children's wellbeing and every child's right to play.

How We Measure Success

We assess progress against our programme objectives using a trauma-informed and context-sensitive approach. This means we select the most appropriate methods for each setting, based on the needs of children, partners, artists and communities.

Facilitator observations

Artists and facilitators record reflections based on question prompts after each session. These are reviewed to identify recurring patterns, changes in mood, moments of connection, and emerging needs.

Voluntary partner and audience feedback

We gather feedback from partners, carers, teachers and audience members where this is appropriate and safe. This may include simple pre- and post-show reflection or informal conversations about what changed during the activity.

Creative consultation with children

We use playful and child-friendly tools such as drawing, stickers, simple questions and informal interviews to understand children's experiences.

Programme briefs and reports

Throughout a programme, our teams reflect on what they noticed. These bring together artist reflections, partner feedback, observations, stories of change, challenges, safeguarding considerations and learning for future work.

Achievement and Performance

Ukraine
Lebanon
United Kingdom



CLOWNS WITHOUT BORDERS UK

Ukraine
Building a Locally-Led Model in Active Conflict

Snapshot

622 Laughing Children
49 Connected Caregivers
6 Engaged Local Artists

What local leadership looks like

Olha joined CWB as a workshop participant in Kyiv in 2023. Two years of consistent training and support through our “Live It, Learn It, Lead It” model brought her to co-lead of our Ukraine programmes building partnerships, leading logistics and opening access to children near the frontlines.



Context

4.3 million children are displaced across Ukraine. Many have spent an average of seven months in air-raid shelters, facing sustained emotional distress.

Our Response Since 2022

Clowns Without Borders UK has delivered emotional first aid through laughter and play alongside training Ukrainian and NGO staff to support children in crisis.

2025: A Hybrid Approach

In 2025, we piloted a hybrid approach combining online training, in-person rehearsals and locally led performances. This model built trust and creative relationships before the team met in person in Lviv, accelerating collaboration when it counted.

By the time rehearsals began in Lviv, strong relationships were already in place, enabling faster, locally-shaped work grounded in lived experience including a scene where clowns are trapped in a lift, a regular occurrence in Ukraine due to power cuts, which always drew the biggest laughs.

Delivery on the Frontline

“Today, I am like a clown myself." — Caregiver

Ukrainian artists delivered performances 40 km from frontline areas in displacement shelters, hospitals, schools and community halls. The clearest indicator of impact was what happened after the shows ended, children stayed, replayed games and returned to talk to the clowns. Adults engaged as fully as children, often joining performances on stage. These cross-generational moments created shared release and connection.

“Now my heart is happy.

— Girl, age 15”



“A safe enough space for laughter and connection… and for there to be tears for what we face every day.”
— Ukrainian artist

Ukrainian Leadership

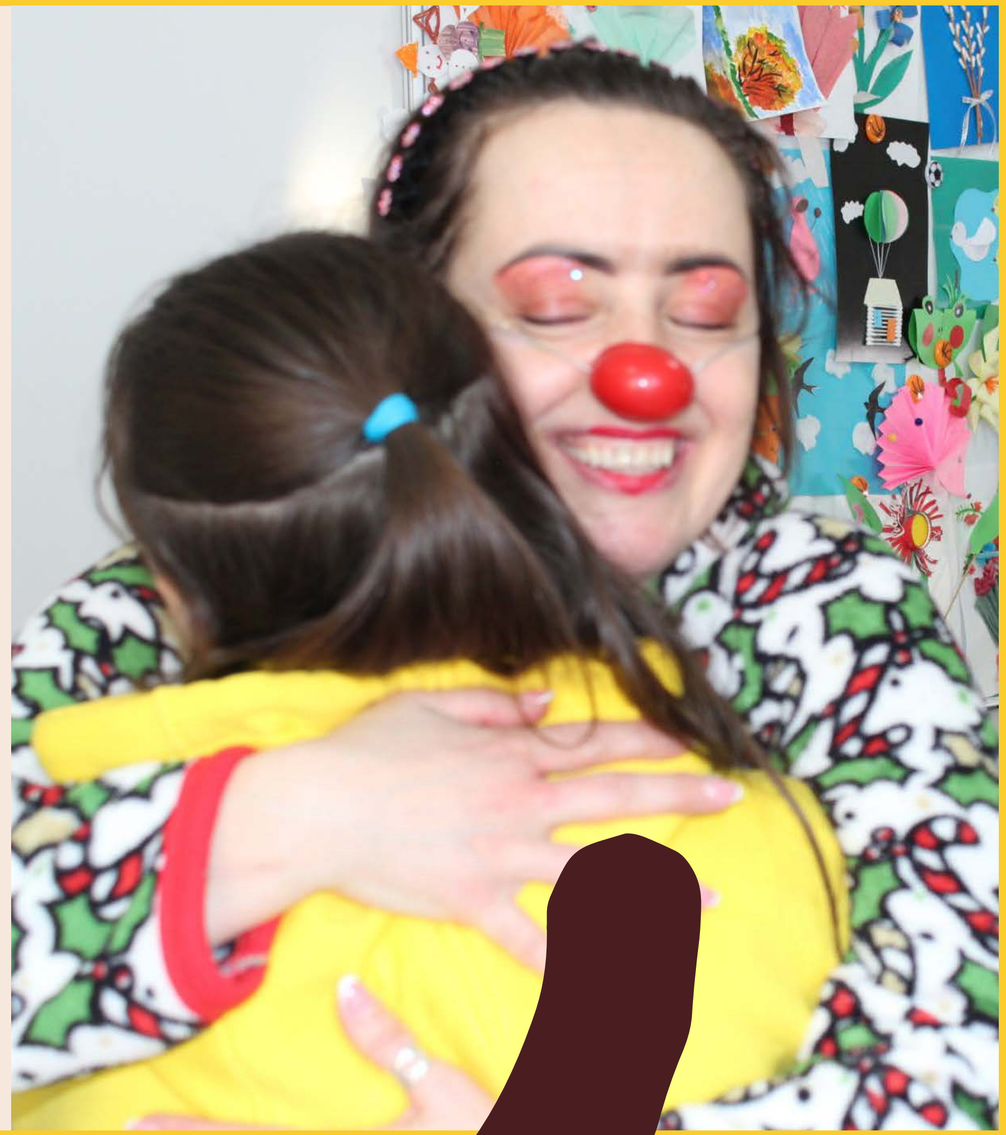
Olha joined CWB in 2023 and now co-leads our Ukraine programmes after sustained support. Maks has followed a similar path and now plays a key creative leadership role, helping to lead rehearsals, shape performance material and support the artistic direction of the programme.

Ukrainian artists are leading delivery, shaping content and building relationships. By investing in our artists, the programme is building sustainable, community-led support for children meeting our strategic aim to create lasting impact through locally-led programmes that continue beyond our direct presence.

Our **Live It, Learn It, Lead It** approach to creating immediate joy for children while supporting artists and partners to shape and lead creative work in their own communities.

Evolved over ten years of delivery in humanitarian and crisis-affected contexts, the model is underpinned by experiential learning principles: people learn through direct experience, reflection, shared learning and active experimentation.

Artists, partners and frontline workers first Live It by experiencing Clowns Without Borders UK’s work in action. They then Learn It by practising alongside experienced facilitators, reflecting on what happens and adapting the approach to their own context. They Lead It by shaping, adapting and delivering the work themselves so our joyful activities are culturally relevant, trusted and owned by the people closest to the children we serve.



Lebanon

Responsive Play in Contexts of Acute Trauma

Snapshot

1,530 Laughing Children
315 Connected Caregivers
6 Engaged Local Artists

A layered approach to laughter

Across nine municipalities, Lebanese artists delivered performances in multiple communities alongside an intensive three-day workshop, identified by our NGO partners as children most in need.



Context

Children in Lebanon have endured sustained trauma for years. Since 2019, rising poverty and escalating airstrikes have displaced over 1.2 million people, leaving many children living with fear, loss and uncertainty. The need for emotional support is urgent.

Our Approach

Our Lebanese artists delivered performances for Syrian, Palestinian and Lebanese communities affected by the recent war. The work used clowning and playful interaction to acknowledge difficult emotions like anxiety, fear and anger and gently support children to regulate and reconnect.

We reached over 1,500 children through performances across multiple communities, and were invited to deliver a three-day workshop with 30 displaced children, aged 5–12 years, who had experienced extreme trauma, including the destruction of their homes and loss of loved ones. Through storytelling, circus skills and clowning, children explored expression and connection. On the final day, families were invited in for a shared performance.

What changed

“I saw myself in all the clowns…I am not alone” — Caregiver

- **112 out of 119** audience members reported feeling happier after the show
- **96 out of 119** people said they felt more relaxed and connected

“The puppets became magic…(the children) made us laugh, and then played with us.”

In the workshops, puppets gave children a playful and emotionally safe way to engage. They created distance, humour and choice and helped children use imagination, laughter and play as routes into connection and expression.



STORY FROM OUR ARTISTS

The Best Wedding We Never Planned

On the final day of the workshops, the room was opened to parents for a performance. By the last song, the boundary between stage and audience had dissolved completely, children, clowns, mothers, a few fathers, all of them dancing and clapping together.

One boy shouted, “This is the best wedding I’ve ever been to.”

Parents said they hadn’t laughed like that in years. Mothers cried and laughed at the same time. Whilst we didn’t plan a wedding, it turned out, our group needed a celebration, and that’s exactly what it became.

United Kingdom

ReClaim Play
Children seeking sanctuary in London

Snapshot (UK Asylum Programme)

148 Laughing Children*
67 Connected Caregivers
7 Engaged Local Artists

First Ongoing UK Programme

We launched our first ongoing UK programme with 32 weekly workshops in temporary asylum accommodation creating a consistent space for children in asylum accommodation to play, connect and be heard. Through ReClaim Play, we create joyful, creative spaces where children express themselves, make friends and take charge.



*Over **50%** of children attended 5 or more workshops and the most sessions attended by one child is 21.

Context

In temporary asylum accommodation in South London, children are living with profound uncertainty. Families do not know how long they will stay, and many children are unable to go outside without a parent or access dedicated play spaces, toys or books. The only communal space is overseen by security and has no doors, making privacy, rest and a sense of safety difficult. Through ReClaim Play, we create joyful, creative spaces where children express themselves and begin to feel seen.

Our Approach

Over ten months we used art, drama, circus and play. Children chose what they wanted to do. The routines stayed the same each week, so trust could build. Caregivers were welcome to join in, and often did — around 40% took part. More than 90% of sessions included choices made by the children themselves.

What Changed

"When the sessions started, I didn't really know what to do...My wish is I could come here forever."
— Sedi, age 10

A clear emotional progression emerged over time, where early sessions were marked by testing boundaries and uncertainty; gradually, group dynamics became calmer and more collaborative and in later sessions children showed more persistence with tasks and offered voluntary peer support. Children also began to take ownership of the space by shaping activities, supporting one another and expressing themselves more confidently.

The consistency of the programme created a space where children could anticipate joy, build relationships and experience continuity. Positive changes in group dynamics indicate the workshops support emotional regulation, build trust and create opportunities for children to reconnect with themselves and others over time.

Play as a pathway to processing

Hai is ten. Unlike the other children in the workshop, he chose to use the treasure map exercise to share his story. His drawing showed his village destroyed by fire, a bus carrying families to safety, people sheltering in a temporary building, and an aeroplane.

By drawing and explaining his map, Hai was able to externalise his flight from violence safely and voluntarily. The exercise gave him control over what to share and how to share it.

In this kind of safe, child-led space, play-based tools can help children explore difficult experiences in their own way, turning overwhelming feelings into stories they can shape with dignity and support.

STORY FROM OUR ARTIST

United Kingdom

Piranhas & Bananas
A child's right to be heard, in primary schools

Snapshot

685 Laughing Children
89 Play Aware Responders
5 Engaged Local Artist

Laughter and Learning

Using laughter and play, we supported children to express themselves, make choices and take part more confidently. We trained teachers who gained practical tools to continue this work, creating more participatory and child-centred classrooms.



Context

The schools we worked with serve communities facing significant economic disadvantage, children for whom access to joyful, creative experiences is least guaranteed.

Our Approach

“I loved it because it was crazy” — Audience member, age 5

In partnership with A New Direction, we used joyful performance and teacher workshops to bring Article 12 of the UN Convention on the Rights of the Child to life: a child’s right to be heard. Children made choices, shaped activities and explored children’s rights through play. Teachers were supported with practical ways to build on this, creating classrooms where play, participation and children’s voices go hand in hand.

What Changed

“Some of the teachers laughed so much they cried! I loved seeing the children and teachers having fun. It’s really important that we can all do that together, it doesn’t happen enough.” Mrs Opal, Year 5 teacher.

- **78%** of teachers felt more confident using creative, participatory methods
- **89%** said children enjoyed the activities

Method in our Madness

When the piranhas came for Flip Flop, the clown, three Year One children had seen enough. They stood up, planted themselves between her and the threat, arms out, refusing to move. Nobody told them to, they simply felt strongly enough to act.

That’s what genuine engagement looks like. When children feel ownership over a performance and can change what happens, they learn that their actions matter and the world responds to them. We hope this lesson reaches far beyond the show.

STORY FROM OUR ARTIST

Children’s Board

Our Children’s Board, made up of ten children aged six to eleven from Mayflower Primary School in Tower Hamlets, remains at the heart of our work. This year, they highlighted the importance of simplicity, teamwork, preparation and joy, insights that are directly informing the development of our artist wellbeing policy for 2026.

Strengthening Networks and Championing Children’s Participation

We are proud to be part of a wider UK ecosystem of charities, schools, artists, community groups, health professionals and funders working towards greater care, joy and justice for children and families.

Our role is to contribute to this shared effort through partnership, practice and learning. In 2025, we shared our expertise at high-profile sector events, including the NHS conference Collaboration, Innovation and Hope and the British Asian Psychiatry Association Annual Conference, and shared our child-centred, trauma-informed approaches with 45 practitioners. We also strengthened our partnership with refugee charity Care4Calais and worked alongside local refugee- and community-led organisations, including Mafwa Theatre in Leeds and Elmbridge CAN, to support children and families affected by displacement, **reaching 89 children and 73 caregivers.**

Plans for the future

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

Strategic goal	Progress So Far	2026 Goals
1 **Further centre children's voices** in the creation and delivery of CWB programmes and organisational decision-making.	Supported the Children's Board to begin co-developing a policy on children's participation and wellbeing.	Further develop participatory approaches by piloting methods with children in asylum accommodation, strengthening Children's Board input into organisational decision-making.
2 **Create a positive, consistent and lasting impact** on children via the arts-led programmes we deliver for children and communities	Delivered programmes in Ukraine, Lebanon and the UK, working with local artists and communities affected by crisis. Developed and piloted a hybrid model to support international artists and improve programme quality.	Deliver programmes in the UK, Ukraine, Lebanon and Eswatini, while continuing to refine and scale the hybrid delivery model to strengthen quality, collaboration and locally-led approaches.

Strategic goal	Progress So Far	2026 Goals
3 **Evidence the impact of our programmes and influence their prioritisation in humanitarian responses.**	Developed a Monitoring & Evaluation (M&E) approach with expert input to assess the impact of the UK asylum programme. Initiated development of a “Learn” section on the website.	Continue to refine the M&E approach. Create and share a practical resource and workshop for the wider sector, drawing on our learning from working with children in asylum accommodation.
4 **Be adequately resourced to deliver operational commitments, secure funds, and forge long-term partnerships to create systemic change for children**	Recruited a fundraising trustee and initiated development of a corporate partnerships strategy.	Secure at least one corporate partnership, with a focus on generating unrestricted funding to support core operations and organisational resilience.

Financial review

The trustees present the financial statements for the year ended 31 December 2025. Full financial statements are included separately.

Overview of Financial Position

Clowns Without Borders UK ended 2025 with income of £155,244 and expenditure of £134,294, resulting in an overall surplus of £20,950.

This surplus primarily reflects the timing of the UK ReClaim Play programme, which continued beyond the financial year end and the first year of activities concluding in March 2026.

Restricted funds increased by £23,948 during the year and £26,958 was carried forward for programme delivery, while unrestricted funds decreased slightly by £2,998.

Unrestricted funds stood at £89,493 at the year end, above the charity's risk-based free reserves target range of £43,600–£51,400.

The higher year-end balance is due to a one-off, non-recurring legacy received in an earlier year, of which approximately £40,000 remained unspent at 31 December 2025. This provides the charity with temporary additional financial capacity but does not represent an ongoing source of income. Excluding the effect of this exceptional legacy balance, unrestricted funds are broadly in line with the Trustees' target reserves range.

The Trustees intend to use the remaining legacy funds strategically to strengthen the charity's longer-term financial sustainability, including investment in developing earned and unrestricted income.

Grant income was £89,985 in 2025, representing 58% of total income. The Trustees recognise dependence on restricted grant funding, particularly where it makes a limited contribution to the charity's core costs, as a key financial risk. This is heightened by an increasingly competitive Trust and Foundation landscape, reductions and wider volatility in humanitarian funding.

During 2025, the Trustees took steps to ensure the charity's cost base remained proportionate to its income. Following the departure of two part-time staff members in April, the Trustees chose not to replace the roles on a like-for-like basis, instead moving to a more flexible staffing model aligned with programme demand and available unrestricted income. This reduced fixed costs while maintaining the capacity needed to deliver the charity's programmes.

Income from workshops and performances increased from £20,050 in 2024 to £32,609 in 2025, representing growth of approximately 63% and around 43% of unrestricted income. This growth shows the potential for CWB UK to generate more income through its own expertise and programme model. However, a large element of this income relates to a time-limited contract running to 2026 and is not treated as secured recurring income beyond that point.

This reinforces the need to develop a broader pipeline of earned and unrestricted income.

Looking ahead, we'll use the remaining legacy funds to strengthen the charity's funding model. In 2026, we will begin implementing a strategy, with specialist support, to scale our workshop-led income generation, broaden our customer and partner base, and increase unrestricted income.

Going Concern

The Trustees have reviewed the charity's planned activities and cash flow forecasts covering at least 12 months from the date of approval of these financial statements. In doing so, they have considered expected income and expenditure, available unrestricted funds and known funding risks. Having made appropriate enquiries, the Trustees are satisfied that the charity has adequate resources to continue operating for the foreseeable future. They therefore continue to prepare the financial statements on a going concern basis.

Structure, Governance and Management

Governing Document

Clowns Without Borders UK was established by Trust Deed on 8 May 2014 as a charitable trust and is governed by our Trust Deeds, which require a minimum of three trustees.

Transition to a New Legal Structure in 2026

In 2026, 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 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. This transition was originally planned for 2025 but has been deferred to 2026 to allow additional time to complete the necessary legal and administrative processes.

Organisation

The charity is governed by a Board of Trustees, who are responsible for its overall direction and oversight. The Trustees appoint the Chief Executive to manage day-to-day operations. The Board meets four times a year and holds an annual strategic away day.

Appointment of Trustees

Trustees are elected to the Board for a two-year term, renewable to ensure continuity and the charity has the necessary skills and expertise. Recruitment is led by the Chair, with regular assessment of the Board's skills and experience. Positions are advertised openly via relevant platforms, the charity's website and social media. Candidates are interviewed by the Chair and CEO, and appointed subject to satisfactory references, DBS checks and other appropriate background checks.

Trustee Induction and Training

All new Trustees:

- Receive an induction pack covering legal duties under charity and company law, public benefit guidance, the Articles of Association, and key organisational information
- Meet with the Chair and CEO
- Attend a Board meeting as an observer prior to appointment
- Complete UNICEF's "Introduction to Child Protection" training

Ongoing training is provided to ensure Trustees remain informed of relevant requirements.

Affiliations

Clowns Without Borders UK is a member of Clowns Without Borders International, a network of 13 independent organisations united by a shared Code of Ethics. While each chapter is self-governing, we collaborate to share best practice, strengthen delivery and maximise collective impact. The network meets online quarterly and in person every two years.

Remuneration of Key Management Personnel

The CEO's remuneration is reviewed annually by the Trustees to ensure it is appropriate and aligned with comparable roles in charities of a similar size and nature.

Risk Management

The charity's principal risks are recorded in a Risk Register and reviewed regularly. To mitigate risk, the Trustees:

- Review key risks and uncertainties at each Board meeting
- Maintain and update policies, systems and procedures
- Implement controls and processes to manage potential impacts on the charity and its beneficiaries

Safeguarding

We are committed to safeguarding children and adults at risk, particularly as our artists work with children affected by violence, displacement and loss.

The Board has overall responsibility for safeguarding and reviews the Safeguarding Policy annually. It was last approved in September 2025. Dr Sharon McClenaghan is the Safeguarding Trustee, and the CEO is responsible for day-to-day safeguarding matters.

Relevant artists, staff and trustees receive safeguarding training and appropriate DBS or local vetting checks. Safeguarding arrangements are agreed with partner organisations before programmes begin.

During 2025, no safeguarding concerns were reported. Safeguarding is a standing item at each board meeting.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with UK law and applicable accounting standards. They must ensure that the financial statements give a true and fair view of the charity's financial position and its income and expenditure. In preparing these statements, Trustees are required to:

- Select and apply suitable accounting policies consistently
- Follow the methods and principles of the Charities SORP
- Make reasonable, informed and prudent judgements and estimates
- State whether applicable UK accounting standards have been followed and explain any departures
- Prepare the accounts on a going concern basis unless this is inappropriate

The Trustees are also responsible for maintaining adequate accounting records, safeguarding the charity's assets, and taking reasonable steps to prevent and detect fraud and other irregularities.

Our Board of Trustees

Wendy Lanchin Chairperson (resigned 22nd May, 2025)

Matthew Downer
Innovation Officer Connectivity for refugees, UNHCR

Dr Sharon McClenaghan
Safeguarding Trustee
Monitoring and Evaluation Consultant, Owl RE

Mil Vukovic-Smart Philanthropy and Partnership Manager, Chelsea and Westminster Hospital NHS Foundation Trust (resigned 6 June 2025)

Annabel Morgan Artist Representative; Artist and Facilitator (resigned 20 November 2025)

Rutendo Rumano (ACCA) Chartered Accountant and Client Accounting Manager at Artex Risk Solutions

Emma Wilcox Interim Executive Director, Creative Folkestone, Cultural Consultant and Leadership Coach, appointed interm Chairperson on 22 May 2025)

Josh Leigh
Digital Marketing & Fundraising Consultant, Co-Founder, Hynt (appointed 25 November 2025)

Administrative details

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.

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

This report of the trustees was approved by the board on 24 October 2026 and signed on their behalf by

Emma Wilcox, Interim Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2025

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2025.

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 extant 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: 27 October 2026

CLOWNS WITHOUT BORDERS
(Registered charity no. 1156987)

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	*Unrestricted Funds £*	*Restricted Funds £*	*Total Funds 2024 £*
INCOME FROM							
Gifts, grants and donations	2	**42,247**	**78,985**	**121,232**	*34,721*	*5,000*	*39,721*
Investment income: bank interest		**1,403**	**-**	**1,403**	*1,637*	*-*	*1,637*
Workshops and performances		**32,609**	**-**	**32,609**	*20,050*	*-*	*20,050*
TOTAL INCOME		**76,259**	**78,985**	**155,244**	*56,408*	*5,000*	*61,408*
EXPENDITURE ON							
Staff costs	3	**29,773**	**13,019**	**42,792**	*45,198*	*1,210*	*46,408*
Direct project costs	4	**29,354**	**39,855**	**69,209**	*21,280*	*31,731*	*53,011*
Legal & professional	5	**12,848**	**838**	**13,686**	*18,014*	*-*	*18,014*
General administrative costs	6	**7,282**	**1,325**	**8,607**	*8,875*	*1,018*	*9,893*
TOTAL EXPENDITURE		**79,257**	**55,037**	**134,294**	*93,367*	*33,959*	*127,326*
Transfers between funds	10	**-**	**-**	**-**	*(832)*	*832*	*-*
Net incoming/(outgoing) resources		**(2,998)**	**23,948**	**20,950**	*(37,791)*	*(28,127)*	*(65,918)*
NET MOVEMENT IN FUNDS		**(2,998)**	**23,948**	**20,950**	*(37,791)*	*(28,127)*	*(65,918)*
RECONCILIATION OF FUNDS							
TOTAL FUNDS AT 01 Jan 2025		**92,491**	**3,010**	**95,501**	*130,282*	*31,137*	161,419
TOTAL FUNDS AT 31 Dec 2025		**89,493**	**26,958**	**116,451**	*92,491*	*3,010*	*95,501*

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

CLOWNS WITHOUT BORDERS
(Registered charity no. 1156987)

BALANCE SHEET
As at 31 December 2025

	Notes	£	2025 £	£	*2024 £*
CURRENT ASSETS					
Other debtors		**257**		-	
Cash at bank and in hand		**118,332**		*96,678*	
CREDITORS: amounts falling due within one year	9	**(2,138)**		*(1,177)*	
NET CURRENT ASSETS			**116,451**		*95,501*
NET ASSETS			**£ 116,451**		*£ 95,501*
FUNDS					
Restricted funds	10		**26,958**		3,010
General fund (unrestricted)	10		**89,493**		*92,491*
TOTAL FUNDS			**£ 116,451**		*£ 95,501*

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 Charities Act 2011.

They were approved, and authorised for issue, by the trustees on 24 October 2026 and signed on their behalf by:-



Emma Wilcox, Interim Chairperson

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2025

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.

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 2025 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 2025 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 Charity 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.

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
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

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.

2. GRANTS AND DONATIONS

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	*Total Funds 2024 £*
Individual donations	**23,542**	**-**	**23,542**	*21,417*
Corporate donations	**7,625**	**-**	**7,625**	*6,000*
Grants	**11,000**	**78,985**	**89,985**	*10,066*
Legacies	**-**	**-**	**-**	*-*
Events	**-**	**-**	**-**	*2,238*
Funding partners*	**80**	**-**	**80**	*-*
	£ 42,247	**£ 78,985**	**£ 121,232**	*£ 39,721*

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

3. STAFF COSTS AND NUMBERS

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	*Total Funds 2024 £*
Salaried staff				
Gross wages	**8,643**	**-**	**8,643**	*22,250*
Employer's NI	**47**	**-**	**47**	*-*
Employer's pension	**143**	**-**	**143**	*131*
	8,833	**-**	**8,833**	*22,381*
Management consultancy	**20,221**	**12,288**	**32,509**	*23,826*
Other staff costs				
- Travel & subsistence	**719**	**731**	**1,450**	*165*
- Welfare	**-**	**-**	**-**	*36*
	£ 29,773	**£ 13,019**	**£ 42,792**	*£ 46,408*

The average weekly number of staff in the year (headcount) was 1 (2024 - 1.6). One key management staff received total remuneration of £32,509 (2024 - £31,400).

No employees received remuneration in excess of £60,000 (2024 - the same).

4. DIRECT PROJECT COSTS

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	*Total Funds 2024 £*
Project costs	**197**	**10,257**	**10,454**	*1,244*
Props, Costumes, etc.	**1,128**	**693**	**1,821**	*615*
Accommodation	**-**	**1,204**	**1,204**	*4,384*
Artist and Facilitator fees	**19,807**	**19,312**	**39,119**	*20,407*
International travel	**234**	**2,419**	**2,653**	*8,232*
Project management	**3,000**	**-**	**3,000**	*3,274*
Monitoring and evaluation	**-**	**5,613**	**5,613**	*2,861*
Communications	**4,988**	**357**	**5,345**	*11,364*
Costumes	**-**	**-**	**-**	*630*
	£ 29,354	**£ 39,855**	**£ 69,209**	*£ 53,011*

Project costs primarily consist of payments to Lebanon to support artists and programme delivery; support for our Ukraine work, including digital content, interpretation and translation; DBS checks for artists involved in UK activities; workshop materials and promotion; and the development of a new learning resource.

5. LEGAL AND PROFESSIONAL COSTS

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	*Total Funds 2024 £*
Fundraising Costs	**10,675**	**-**	**10,675**	*16,453*
Advertising	**6**	**-**	**6**	*-*
Accountancy	**1,160**	**838**	**1,998**	*601*
Independent examiner's fees	**960**	**-**	**960**	*960*
Other professional fees	**47**	**-**	**47**	*-*
	£ 12,848	**£ 838**	**£ 13,686**	*£ 18,014*

6. ADMINISTRATIVE COSTS

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	*Total Funds 2024 £*
Training	**1,918**	**184**	**2,102**	*513*
Rents - Rehearsal space	**820**	**815**	**1,635**	*381*
Postage and stationery	**10**	**-**	**10**	*27*
Subscriptions	**1,134**	**-**	**1,134**	*1,993*
IT software, Consumables	**1,700**	**263**	**1,963**	*4,491*
Other Governance Expenses	**1,541**	**-**	**1,541**	*1,706*
Bank charges	**159**	**63**	**222**	*782*
Sundry expenses	**-**	**-**	**-**	*-*
	£ 7,282	**£ 1,325**	**£ 8,607**	*£ 9,893*

7. TRUSTEES

No trustee received remuneration or payment for services provided to the Charity during the year (2024: nil). No Trustee expenses were reimbursed during the year (2024: nil), and there were no related-party transactions involving Trustees (2024: none).

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.

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	-	183
Pensions payable	-	34
Accruals	2,138	960
	£ 2,138	£ 1,177

10. STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers & Gains / Losses £	Carried Forward £
2025					
Restricted funds					
Ukraine 2024	3,010	15,000	(12,747)	-	5,263
Lebanon 2025	-	10,000	(10,000)	-	-
UK Reclaiming Play 2025	-	53,985	(32,290)	-	21,695
Total restricted funds	3,010	78,985	(55,037)	-	26,958
Unrestricted general fund	92,491	76,259	(79,257)	-	89,493
Total funds	£ 95,501	£ 155,244	£ (134,294)	£ Nil	£ 116,451
2024					
Restricted funds					
Ukraine 2024	*10,000*	*5,000*	*(11,990)*	*-*	*3,010*
Project Laughter (Romania, Germany, Poland, Moldova)	*3,655*	*-*	*(3,655)*	*-*	*-*
Mozambique - MHM	*8,003*	*-*	*(8,003)*	*-*	*-*
Turkey - Project Wiggle	*8,411*	*-*	*(9,243)*	*832*	*-*
Mines Advisory Group	*1,068*	*-*	*(1,068)*	*-*	*-*
	31,137	*5,000*	*(33,959)*	*832*	*3,010*
Unrestricted fund	*130,282*	*56,408*	*(93,367)*	*(832)*	*92,491*
Total funds	£ *161,419*	£ *61,408*	£ *(127,326)*	£ *Nil*	£ *95,501*

Description of funds

Ukraine 2024: This fund supports psychosocial activities for children affected by conflict in Ukraine, including clown performances, artist development and associated programme costs. At 31 December 2025, £5,263 remained unspent and will be applied to programme delivery in 2026.

Lebanon 2025: This fund supports the delivery of psychosocial support activities for children affected by conflict and displacement in Lebanon. The programme was substantially completed during the year and all funding received was utilised by 31 December 2025.

UK Reclaiming Play 2025: This programme delivers play and arts-based activities for children seeking sanctuary in temporary asylum accommodation in the United Kingdom. The programme continues beyond the financial year end, and accordingly £21,695 remained unspent at 31 December 2025 to support programme delivery during 2026.

Project Laughter (Romania, Germany, Poland, Moldova, Romania, Ukraine Response) provided psychosocial first aid through laughter and play to children impacted by the conflict in Ukraine and training local artists and NGO staff.

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

Turkey - Project Wiggle provides 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 2025 £	**Restricted Funds 2025 £**	**Total Funds 2025 £**	*Total Funds 2024 £*
Current assets	**91,631**	**26,958**	**118,589**	*96,678*
Creditors due within one year	**(2,138)**	**-**	**(2,138)**	*(1,177)*
	£ 89,493	**£ 26,958**	**£ 116,451**	*£ 95,501*
2024				
Current assets	*93,668*	*3,010*	*96,678*	
Creditors due within one year	*(1,177)*	*-*	*(1,177)*	
Total funds	*£ 92,491*	*£ 3,010*	*£ 95,501*	



clownswithoutborders.org.uk