

financial review

The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP) applicable to charities preparing their accounts in accordance with FRS 102.

Financial review

It has once again been a challenging year, one that has tested the resilience of Clinks and the team as we try to traverse this financially austere climate, raise funds and navigate the changing external environment. We are still acutely aware of the residual impact left behind from the Covid pandemic on available funds for charities, and the horizon is not yet clear as we brace ourselves to weather the impact of the rising cost of living crisis.

The trustees approved a deficit budget in April 2022 which is customary in practice but was ambitious in terms of funding amounts to achieve. The deficit agreed in April 2022 was £250,000. We were able to agree to such a speculative deficit due to a change in Clinks circumstances and calculated position in reserves due to becoming a fully remote organisation.

We mitigated the deficit throughout the year by continued fundraising, bringing in additional resource to support activity, natural cost saving and strict financial planning.

We ended in March 23 with a balance of £330,721 of which, £315,431 are free reserves and £15,290 is restricted funds.

Clinks was able to meet and satisfy funder commitments as well as delivering on planned activity and sustain our current high standards of outputs.

Clinks has again examined its reserves levels to ensure that we hold appropriate levels to remain financially stable, however, some extensive work was completed in March 2023 to test current risks and establish if critical loss of restricted funding is our most prevailing risk. The calculated reserves level is £319,000 and Clinks free reserves held are £315,431. We had taken the strategic decision to leave Clinks free reserves above the required level so that we can counter some of the risk of running at a larger deficit than usual.

This provision remains in line with our revised reserves policy (which is detailed under Reserves and Going Concern). There is a carry-over of £15,290 in restricted income due predominantly to carry-over from a cost-of-living bonus awarded by the funder for London development and support. We intend to use this as a bursary for membership for London members to attend Clinks conference and NCJAA digital support activities.

The generous support of our funders has allowed us to continue with our commitment to support the sector through uncertain times and an austere funding environment.

With additional and unplanned resources secured from both current and new funders we were able to continue supporting voluntary organisations working with families in the criminal justice system and administer a small grants programme to support the development of the Criminal Justice Anti-Racism Action Plan for Wales.



We have, where possible, continued to try to ease some of the financial and logistical hardship that the voluntary sector working in the criminal justice system faces, by introducing a bursary for small and specialist members for membership fees and we have continued to deliver our events on a virtual platform to maximise cost and time efficiency for the criminal justice voluntary sector.

We acknowledge and are grateful for the vital support of our long-standing and new funders which has enabled us to successfully fulfil our strategic objectives and to implement our ambitious strategy which we intend to build on. This funding allows Clinks to create positive change for people in the criminal justice system by supporting a vibrant and resilient voluntary sector and working with our members to influence policy and practice across England and Wales.

Principal risks and uncertainties

A deliberate focus on governance and a successful trustee recruitment drive has continued to strengthen our underpinning and structure. We have built on the success of our improved governance by further developing the work of the Finance and Human Resources Committee – headed by Simon Alsop, Treasurer – including appointing new members to the committee alongside existing members who have wide reaching skills and disciplines in charity business development. The committee has supported the board in the overall management and monitoring of finance and staffing matters in Clinks by providing an appropriate level of scrutiny of the finances, HR policies and practices of Clinks prior to making recommendations on these matters to the trustees for their decision.

In addition, we have introduced a going concern measure by calculating projections of not only Clinks current year, but up-stream planning

for future years, applying current and predicted financial principals and environments to current knowledge and financial planning.

Clinks' trustees acknowledge their responsibility for identifying and managing the risks to which the charity is exposed. Quarterly reviews of the risk register ensure that the trustees are well informed to arrive at a set of parameters and decisions for the amount of risk they consider to be acceptable. This includes reviewing staff turnover by ensuring that we analyse exit interviews and introducing staff surveys to ensure that we can minimise staff churn.

The trustees continue to review and question the reserves policy to establish and agree an appropriate level of reserves. With this information the trustees can make informed choices about the strategic proposals put forward by the executive.

The principal risk, which continues to cause uncertainty for Clinks, has shifted from loss of an infrastructure grant from the Ministry of Justice to, not securing core or unrestricted income to achieve ambitions and to protect our independence.

We understand that the impact COVID-19 has had on investments and portfolios will be felt for a significant period while investments slowly recover and the demand for funding is greater than ever. Voluntary organisations working in the criminal justice system currently struggle with the inability to cover core costs. Voluntary sector investment portfolios have suffered from the fall of the stock market and some charities have little or no financial reserves. Therefore, the need for a deliberately cautious approach to spending and preservation of Clinks' reserves is paramount to ensure financial stability in the approaching times of further austerity.



There are risks that our influencing activity and work alongside criminal justice agencies lose impact as policy priorities and emphasis change and we are required to adjust direction in order to provide a responsive and reactive programme of support to the sector. In our work as a critical friend to the government to influence key policy areas and service development, there is also risk that we are perceived as not providing sufficient challenge to the government as some in the sector may wish us to do.

In such a time of change there is a risk that Clinks' dedicated staff team and limited resources will be overburdened. In turn, our work to respond to this change may create pressure on the time and resources of smaller specialist organisations.

Reserves policy and going concern

Trustees and the Finance and Human Resources Committee scoped Clinks' most prevalent risk and calculated a bespoke calculation based on highest risk and maximum service needed to ensure that Clinks can still offer a service to the criminal justice system if lack of core is secured. To establish the appropriate level of reserves, in March 2023 we considered how Clinks could continue to operate in the event of a loss of core funding, as we feel that this is where we are most at risk and most vulnerable. If this were to occur, we believe that our work is essential to the sector and that there is a longer-term need for Clinks' support. Our operating reserves would need to allow us to continue to operate, albeit potentially with a reduced offer and a reduced staffing team. On that basis, the trustees agreed on a deliberately prudent approach to risk, and this is the foundation on which specific scenarios have been fully costed to ensure Clinks has a margin of safety.

Clinks' business model means that income and expenditure can be forecast with reasonable accuracy.

However, the trustees feel that an operating reserve needs to be introduced to provide a core service plus the cost of an orderly wind-down of operations under the most extreme scenario. This is to take account of the turbulence of voluntary sector funding, uncertainty of external factors, potential delays or cessation of previously relied-upon income streams and the potential impact of a slow recovery from COVID-19 for the criminal justice system and voluntary organisations working alongside it, as well as potential for the economic climate to impact negatively on investments and portfolios.

Therefore, the reserves level Clinks needs to hold is based on the scenario in which Clinks was faced with a critical loss of funding, making the continuation of the current model untenable, but in which the board wished to continue to provide core services to the sector. An operating reserve was costed based on a transition period with a core team to allow Clinks to re-assess and plan an alternative direction and, therefore, alternative income streams. This core staff approach would achieve maximum reach and value, until such times that financial security could be restored and a restructure and rebuild plan could be devised and executed.

Based on the recent trend of expenditure levels, the minimum amount required to execute the above is £427,555. Clinks free reserves at 31 March 2023 are £315,431.

Forecasting suggests that we would need a minimum of six months to allow Clinks the time to explore new strategies and income streams to rebuild. Should this approach be adopted, and reserves used, consideration must be given to replenish



depleted funds used in the restructure. Caution and vigilance are paramount whilst operating at the lower levels of reserves, so that a decrease in funding or unplanned/increased expenditure (other than natural inflation or planned additional expenditure due to growth and expansion) can be weathered. Holding enough free reserves is essential should climate, attitude or policy alter substantially enough and force a position of financial hardship. Therefore a slight uplift of 5% is included within these costings to give a smoothing effect to funding troughs.

Clinks will continue to monitor this position and a review will be undertaken in March 2024 to determine Clinks' appropriate level of reserves in relation to functionality.

Statement on fundraising practices

Clinks holds fundraising targets for charitable trusts and statutory sources. We do not fundraise from the general public. We do occasionally ask for donations from our members by email but never through telephone or face-to-face appeals. We sometimes use professional fundraisers to provide additional capacity for writing funding applications. Clinks keeps abreast of applicable fundraising regulation and compliance codes. We have never received a complaint about our fundraising activities.

We note that fundraising during a time of post pandemic recovery has been especially difficult to navigate and without wanting to secure funds which divert money away from small and specialist organisations, we have managed to remain stable. We are seeking to engage with current and past funders to connect and discuss opportunities for the year ahead. We are looking to secure multi-year funding towards core costs and we are seeking funds for the benefit of our thematic networks from trusts and foundations.

Structure, governance and management

Clinks is governed by a Board of Trustees, which consists of at least eight members elected by members of the charity and up to four other people who may be co-opted by the Board of Trustees. The Board of Trustees co-opts additional members to ensure a diverse board with the right mix of skills and experience.

Clinks governance team undertook self-assessment in line with the Charity Governance Code and committed to adopting the principles with review on an annual basis.

Clinks has a Finance and Human Resources committee which meets quarterly to discuss key finance and human resources (HR) issues and reports back to the Board of Trustees. It is chaired by the Treasurer. Clinks' business model now has expertise in-house for business functions such as Finance, HR and fundraising, overseen by the Chief Executive Officer (CEO) and new Deputy CEO with expertise added by Clinks' Treasurer. For any arising complex HR issues we benefit from the services of a highly experienced HR consultant who, in addition to advising the CEO, occasionally attends the Finance and HR Committee meetings to offer support and expertise to trustees.

The organisation is a charitable company limited by guarantee, incorporated on 12 May 1998 and registered as a charity on 5 March 1999.

Appointment of trustees

Clinks benefits from an extremely experienced Chair in terms of both criminal justice expertise and experience of being a chair of the board. Roma Hooper (OBE) understands the role and contribution of the voluntary sector working with



people in the criminal justice system and their families and can also help Clinks to broaden our reach and connections across the wider statutory, private and voluntary sectors so we can better support and represent the sector's needs.

This year, as a number of longstanding trustees reached the end of their term and we sought to recruit new trustees, we took the opportunity to thoroughly examine the diversity of our board and which areas of skill, expertise and experience were underrepresented, in order to make our board even stronger. We know that excellence requires diversity of backgrounds, experiences and opinions, and that diverse teams outperform homogenous teams. They bring a broader range of skills, experience and insights – making the board stronger, more diverse and better able to provide leadership and direction. Additionally, it aligns with our values of equality and inclusion and our work towards becoming an anti-racist organisation. During this recruitment we also developed a Board fellow programme, the aim of this programme is to encourage more young people to join Boards. This is a non-voting role and will run for two years.

Clinks strives to be accessible, safe and trusted and to model the future we'd all like to see.

Trustee induction and training

New trustees are given a copy of the Clinks Trustee Handbook, which includes a range of key documents, including the articles of association, recent accounts, the business plan and minutes of previous meetings. The new trustees meet with the CEO and key staff to discuss the role and priorities. Depending on their existing experience and current role, trustees are encouraged to attend seminars and other training events provided by our

Auditors and the Charity Finance Group. Presentations are made at trustee meetings to provide insight into the work of Clinks and our members.

Remuneration policy for key management personnel

Clinks aims to have a reward strategy which attracts, rewards and retains staff. Clinks aims to pay a starting salary at the median for relevant comparators, subject to affordability. The salaries and benefits Clinks offers to its staff, including to the senior management team and CEO are intended to be:

- As equitable as possible
- Transparent and understood by staff
- Market relevant but not market driven
- Cost effective and affordable.

Starting salary and increments

Posts are advertised at the base rate, with one increment awarded after one year's service and after five years' service. Clinks' salaries are informed by the NJC salary scale and Clinks will aim to implement their cost of living award annually (subject to affordability). The Finance and HR committee oversee the salary policy.

Statement of responsibilities of the trustees

The trustees (who are also directors of Clinks for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company



law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2022 was five (in 2021 it was eight). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. Auditors Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

Auditors

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on
24/10/2023
and signed on their behalf by:

Simon Alsop
Treasurer

Simon Alsop
Simon Alsop (Oct 24, 2023 16:16 GMT+1)



Independent auditor's report

Opinion

We have audited the financial statements of Clinks (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those

standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Clinks's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and,



except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, including the strategic report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



Auditor’s responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the board of trustees, which included obtaining and reviewing supporting documentation, concerning the charity’s policies and procedures relating to:
 - » Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

- » Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- » The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases



the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities
This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

24/10/2023

Jonathan Orchard (Senior statutory auditor) *Sayer Vincent LLP*

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, London EC1Y 0TL



Financial statements

Statement of financial activities

(incorporating an income and expenditure account)
for the year ended 31 March 2023


		2023			2022		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Charitable activities							
Support, representation and promotion	2	269,311	989,565	1,258,876	434,205	1,171,891	1,606,096
Other trading activities	3	44,241	-	44,241	21,907	150	22,057
Interest	4	150	-	150	1,098	-	1,098
Total income		313,702	989,565	1,303,267	457,210	1,172,041	1,629,251
Expenditure on:							
Charitable activities							
Support, representation and promotion	5a	441,694	992,863	1,434,557	467,602	1,174,859	1,642,461
Total expenditure		441,694	992,863	1,434,557	467,602	1,174,859	1,642,461
Net (expenditure) / income for the year	7	(127,992)	(3,298)	(131,290)	(10,392)	(2,818)	(13,210)
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(127,992)	(3,298)	(131,290)	(10,392)	(2,818)	(13,210)
Reconciliation of funds:							
Total funds brought forward		443,422	18,588	462,010	453,814	21,406	475,220
Total funds carried forward		315,431	15,290	330,721	443,422	18,588	462,010

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17 to the financial statements.

Balance sheet

as at 31 March 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets:					
Tangible assets	12		12,939		17,157
Current assets:					
Debtors	13	68,387		37,630	
Short term deposit		298,053		298,002	
Cash at bank and in hand		106,611		287,969	
		473,050		623,601	
Liabilities:					
Creditors: amounts falling due within one year	14	155,269		178,748	
Net current assets			317,782		444,854
Total net assets			330,721		462,010
The funds of the charity:					
Restricted income funds					
Unrestricted income funds:			15,290		18,588
General funds		315,431		443,422	
Designated funds		-		-	
Total unrestricted funds			315,431		443,422
Total charity funds			330,721		462,010

24/10/2023
Approved by the management committee on _____ and signed on its behalf by:
Simon Alsop 
Treasurer Simon Alsop (Oct 24, 2023 16:16 GMT+1)

Clinks is a registered charity no. 1074546 and a company limited by guarantee, registered in England and Wales no. 3562176.



Statement of cash flows

for the year ended 31 March 2023

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(131,295)	(13,210)
Depreciation charges	5,190	1,616
Dividends and interest from investment	150	1,098
(Increase)/decrease in debtors	(30,757)	1,891
Increase/(decrease) in creditors	(23,479)	(45,222)
Net cash provided by / (used in) operating activities	(180,191)	(53,827)

	2023	2022
Cash flows from operating activities		
Net cash provided by / (used in) operating activities	(180,191)	(53,827)
Cash flows from investing activities:		
Dividends, interest and rents from investments	(150)	(1,098)
Purchase of fixed assets	(972)	(378)
Net cash provided by / (used in) investing activities	(1,122)	(1,476)
Change in cash and cash equivalents in the year	(181,313)	(55,303)
Cash and cash equivalents at the beginning of the year	585,971	641,274
Cash and cash equivalents at the end of the year	404,658	585,971

Notes to the financial statements

for the year ended 31 March 2022

1. Accounting policies

a. Statutory information

Clinks is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address is 82a James Carter Road, Mildenhall, Bury St Edmunds, IP28 7DE.

b. Basis of preparation

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) (effective 1 January 2015) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015/March 2018) and the Companies Act 2006/Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c. Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d. Going concern

The trustees consider that there are no material uncertainties about the charitable company’s ability to continue as a going concern. Clinks has taken a deliberately prudent approach in reserves planning to ensure smoothing over austere and uncertain times.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.



f. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g. Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

h. Expenditure and irrecoverable VAT

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

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services and other activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i. Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned based on the estimated staff time attributable to each activity.

- Projects 92%
- Support costs 8%
- Governance costs

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

j. Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

k. Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £150. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer 4 years

l. 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.

m. 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. Cash balances exclude any funds held on behalf of service users.

n. 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.

o. Financial instruments

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.

p. Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

q. Pensions

The charity makes contributions to a defined contribution scheme and to employees' personal pension plans based on a fixed percentage of salary. Contributions are charged as expenditure in the year in which they are incurred.



2. Income from charitable activities

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Grants	269,311	989,565	1,258,876	434,205	1,171,891	1,606,096
[Other income from charitable activity A]	-	-	-	-	-	-
Total income from charitable activities	269,311	989,565	1,258,876	434,205	1,171,891	1,606,096
Restricted grants consist of:						
Lloyds Bank Foundation for England and Wales	-	97,255	97,255	-	95,355	95,355
Monument Trust	-	-	-	-	50,000	50,000
Barrow Cadbury Trust	-	50,000	50,000	-	50,000	50,000
Her Majesty’s Prison and Probation Service – Infrastructure Grant	-	550,000	550,000	-	550,000	550,000
City Bridge Trust	-	54,350	54,350	-	54,100	54,100
Criminal Justice in Wales (CJiW)	-	5,000	5,000	-	55,000	55,000
Arts Council England	-	66,196	66,196	-	66,196	66,196
Paul Hamlyn Foundation(Inspiring Futures	-	50,000	50,000	-	110,000	110,000
Plymouth City Council	-	41,632	41,632	-	-	-
Cambridge University	-	4,356	4,356	-	10,890	10,890
Making Every Adult Matter (MEAM)	-	-	-	-	11,850	11,850
Department for Health and Social Care – VCSE Health and Wellbeing Alliance	-	70,776	70,776	-	93,500	93,500
Greater London Authority – Grassroots Society	-	-	-	-	25,000	25,000
Sub-total	-	989,565	989,565	-	1,171,891	1,171,891

3. Income from other trading activities

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Membership fees	30,453	-	30,453	-	-	-
[B]	-	-	-	-	-	-
[C]	-	-	-	-	-	-
Associate membership fees	1,245	-	1,245	10,698	-	10,698
Consultancy fees earned	-	-	-	-	-	-
Paid listings	3,700	-	3,700	7,000	-	7,000
Conference fees	7,400	-	7,400	-	-	-
Sales of publications	-	-	-	-	-	-
Donations	200	-	200	2,000	-	2,000
Other income	1,243	-	1,243	2,209	150	2,359
Sub-total	44,241	-	44,241	21,907	150	22,057

4. Income from investments

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Interest receivable	150	-	150	1,098	-	1,098
Sub-total	150	-	150	1,098	-	1,098



5a. Analysis of expenditure

	Direct cost of activities	Grant funding of activities	Support costs	2023 Total	2022 Total
	£	£	£	£	£
Ministry of Justice – Infrastructure	508,118	-	41,882	550,000	550,000
Other support, representation and promotion activities	379,878	-	12,853	392,731	394,291
Department for Health and Social Care – VCSE Health and Wellbeing Alliance	40,765	25,200	4,811	70,776	93,500
Arts Alliance	50,834		16,998	67,832	114,666
Rothschild	-	-	-	-	0
Paul Hamlyn Foundation – Inspiring Futures	50,000	-	-	50,000	110,000
Criminal Justice Board for Wales	-	3,640	1,360	5,000	55,000
City Bridge Trust	53,706	-	644	54,350	63,227
Lloyds Bank Foundation for England & Wales	77,089	15,710	7,066	99,865	96,785
Greater London Authority – Grassroots Society	3,408		-	3,408	29,831
Plymouth City Council	40,902	-	730	41,632	-
Ministry of Justice – Women’s Capacity Building	-	-	-	-	-
Barrow Cadbury Trust – Policy Engagement	50,000	-	-	50,000	50,000
Making Every Adult Matter - Policy		-	-	-	11,850
NE local development	23,499	-	730	24,229	56,606
NW local development	24,324	-	415	24,739	16,705
	1,302,524	44,550	87,488	1,434,562	1,642,461

(Note 5a continued)

	Direct cost of activities	Grant funding of activities	Support costs	2023 Total	2022 Total
	£	£	£	£	£
Grants and partnership payments made (note 6)	-	44,550	-	44,550	173,759
Salaries	1,168,012	-	-	1,168,012	1,228,375
Travel and subsistence for staff	26,417	-	-	26,417	2,735
Recruitment costs	3,355	-	567	3,922	2,923
Fees for freelance workers	25,431	-	-	25,431	33,980
Renting space and hosting	-	-	5,975	5,975	57,640
Insurance	-	-	1,414	1,414	1,260
Stationery, printing and photocopy	-	-	7,287	7,287	10,699
Telephone and internet charges	-	-	17,519	17,519	20,002
Postage	-	-	1,920	1,920	3,746
Computer software and maintenance	-	-	22,531	22,531	21,434
Subscriptions	-	-	-	-	1,387
Newsletter and publications	7,190	-	-	7,190	10,630
Training for staff and volunteers	-	-	699	699	3,424
Training for beneficiaries	140	-	-	140	2,180
Depreciation	-	-	5,190	5,190	1,616
Conference costs	28,793	-	-	28,793	7,060
Professional fees	13,922	-	-	13,922	18,602
Network development			-	-	-
Partnership involvement			-	-	-
Rates, light and heat	-	-	-	-	14,996
Bank charges and interest	-	-	274	274	123
Meeting costs	2,163	-	-	2,163	-
Management committee costs	-	-	1,105	1,105	85
Website development/maintenance	-	-	32,626	32,626	2,451
Partners staff fees	7,500	-	-	7,500	16,083
Digital media – licences	9,983	-	-	9,983	7,272
	1,292,905	44,550	97,107	1,434,562	1,642,461



5b. Analysis of expenditure (prior year)

	Direct cost of activities	Grant funding of activities	Support costs	2022 Total
	£	£	£	£
Ministry of Justice – Infrastructure	494,483	-	55,517	550,000
Other support, representation and promotion activities	338,933	-	55,358	394,291
Department for Health and Social Care – VCSE Health and Wellbeing Alliance	55,210	33,782	4,508	93,500
Arts Alliance	113,271	-	1,395	114,666
Rothschild	-	-	-	-
Paul Hamlyn Foundation Inspiring Futures	20,423	89,577	-	110,000
Criminal Justice Board for Wales	4,600	50,400	-	55,000
City Bridge Trust	55,507	-	7,720	63,227
Lloyds Bank Foundation for England & Wales	88,703	-	8,082	96,785
Greater London Authority	26,479	-	3,352	29,831
Women’s Network	-	-	-	-
Ministry of Justice – Women’s Capacity Building	-	-	-	-
Barrow Cadbury Trust	50,000	-	-	50,000
Making Every Adult Matter – Policy	11,850	-	-	11,850
NE local development	48,120	-	8,486	56,606
NW local development	16,705	-	-	16,705
	1,324,285	173,759	144,418	1,642,461

(Note 5b continued)

	Direct cost of activities	Grant funding of activities	Support costs	2022 Total
	£	£	£	£
Grants and partnership payments made (note 6)		173,759	-	173,759
Salaries	1,228,375	-	-	1,228,375
Travel and subsistence for staff	2,735	-	-	2,735
Recruitment costs	2,248	-	675	2,923
Fees for freelance workers	33,980	-	-	33,980
Rent	-	-	57,640	57,640
Insurance	-	-	1,260	1,260
Stationery, printing and photocopy	-	-	10,699	10,699
Telephone and internet charges	-	-	20,002	20,002
Postage	-	-	3,746	3,746
Computer software and maintenance	-	-	21,434	21,434
Subscriptions	-	-	1,387	1,387
Newsletter and publications	10,630	-	-	10,630
Training for staff and volunteers	-	-	3,424	3,424
Training for beneficiaries	2,180	-	-	2,180
Depreciation	-	-	1,616	1,616
Conference costs	7,060	-	-	7,060
Professional fees	18,602	-	-	18,602
Network development			-	-
Partnership Involvement			-	-
Rates, light and heat	-	-	14,996	14,996
Bank charges and interest	-	-	123	123
Meeting costs	-	-	-	-
Management committee costs	-	-	85	85
Website development/maintenance	-	-	2,451	2,451
Partners staff fees	16,083	-	-	16,083
Digital media – licences	7,272	-	-	7,272
	1,329,164	173,759	139,538	1,642,461



6a. Grant making (current year)

	Grants to institutions	2023	2022
	£	£	£
Department for Health and Social Care – VCSE Health and Wellbeing Alliance	25,200	25,200	33,782
Criminal Justice Board for Wales	3,640	3,640	50,400
Paul Hamlyn Foundation Inspiring Futures	-	-	89,577
Lloyds Bank Foundation – Stronger Voice	15,710	15,710	-
Racially Minoritised Consultancy Grants	-	-	-
Arts Council England Bursary Scheme	-	-	-
At the end of the year	44,550	44,550	173,759

Most grants are made to solicit expertise from specialist organasations: As part of the Health and Wellbeing Alliance, expertise was sought from Recoop, New Beginnings, Food Matters and Switchback to provide expert advice and to establish any emerging needs in Health and Justice.

Working with the Criminal Justice in Wales Board to contribute towards the Race Equality Community Engagement Scheme by managing the coordination of the CJIW race equality grant allocation process. CJIW will invite third sector organisations across Wales to apply for 1 off grants. The grants were provided to organisations to enable engagement with racially minoritised communities including Gypsy, Roma and Travellers people from across Wales to feed into the boards anti-racism plan.

Inspiring futures is a research project developed by the University of Cambridge for the development of a research tool to measure the effectiveness of the arts in a criminal justice settings. With the support of the Paul Hamlyn Foundation, 7 Arts Partners were commissioned to develop courses, performances and forums to provide vital feedback to the University of Cambridge for them to observe whilst the research tool is in development.

6b. Grant making (prior year)

	2022
	£
VCSE Health and Wellbeing Alliance	33,782
Criminal Justice in Wales (small grants)	50,400
Inspiring Futures	89,577
At the end of the year	173,759

Most grants are made to solicit expertise from specialist organisations: As part of the Health and Wellbeing Alliance, expertise was sought from Revolving Doors a Lived Experience Advisory Group to set up a Lived Experience Steering Group for engagement that would benefit and guide health work and to establish any emerging needs in Health and Justice. Hibiscus provided feedback of health and wellbeing needs of racially minoritised women in contact with the CJS – by exploring the health and wellbeing needs of racially minoritised women in contact with the criminal justice system, with specific focus on how this has developed as a result of the pandemic.

Working with the Criminal Justice in Wales Board to contribute towards the Race Equality Community Engagement Scheme by managing the coordination of the CJIW race equality grant allocation process. CJIW will invite third sector organisations across Wales to apply for a grant up to £5000, with flexibility to consider application for up to £10,000 for consortium bids. The grants were provided to organisations to enable engagement with racially minoritised communities including Gypsy, Roma and Travellers people from across Wales to feed into the boards anti-racism plan.

Inspiring futures is a research project developed by the University of Cambridge for the development of a research tool to measure the effectiveness of the arts in a criminal justice settings. With the support of the Paul Hamlyn Foundation, 7 Arts Partners were commissioned to develop courses, performances and forums to provide vital feedback to the University of Cambridge for them to observe whilst the research tool is in development.

7. Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2023	2022
	£	£
Depreciation	5,190	1,616
Operating lease rentals:		
Property	-	42,358
Auditor’s remuneration (excluding VAT):		
Audit	9,340	8,000



8. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	971,817	1,069,349
Termination cost	-	-
Social security costs	103,579	104,165
Pension contributions and other employee benefits	92,616	54,861
	1,168,012	1,228,375

Regular reviews are undertaken to ensure that Clinks has the right blend of professional business focus, strategic direction and sector knowledge.

The following number of employees received salary and employee benefits (excluding employer pension costs) during the year between:

	2023	2022
	No.	No.
£80,000 - £89,999	0	1

The total employee benefits including pension contributions of the key management personnel were £259,802 (2022: £283,211). The Leadership Team comprises of the CEO plus 3 key employees. In February 2023, Clinks changed structure and introduced a new DCEO post to diversify the risk of loss of key personel and support its inclusive culture by offering part-time senior roles.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil). Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £285 (2022: £85) incurred by trustee (2022: Nil) members relating to attendance at meetings of the trustees.

9. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023	2022
	No.	No.
Projects	17.0	16.0
Support	12.0	14.0
Governance	-	1.0
	29.0	31.0

10. Related party transactions

There are no related party transactions to disclose for 2023 (2022: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

11. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.



12. Tangible fixed assets

	Computer equipment	Total
	£	£
Cost or valuation		
At the start of the year	91,883	91,883
Additions in year	972	972
At the end of the year	92,855	92,855
Depreciation		
At the start of the year	74,727	74,727
Charge for the year	5,190	5,190
At the end of the year	79,917	79,917
Net book value at the end of the year	12,939	12,939
At the start of the year	17,157	17,157

All of the above assets are used for charitable purposes.

13. Debtors

	2023	2022
	£	£
Trade debtors	41,768	15,459
Other debtors	22,464	12,427
Prepayments	14,714	9,744
	78,946	37,630

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	18,700	98,489
Taxation and social security	42,237	42,156
Other creditors	32,060	(24,913)
Accruals	42,032	43,016
Deferred income	20,240	20,000
	155,269	178,748

15. Deferred income

Deferred income comprises membership and grant income received during the year for use in 2023/2024.

	2023	2022
	£	£
Balance at the beginning of the year	20,000	147,000
Amount released to income in the year	(20,000)	(147,000)
Amount deferred in the year	20,240	20,000
Balance at the end of the year	20,240	20,000



17a. Analysis of net assets between funds (current year)

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	17,157	-	17,157
Net current assets	311,323	15,290	326,613
Net assets at the end of the year	328,480	15,290	343,770

17b. Analysis of net assets between funds (prior year)

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	17,157	-	17,157
Net current assets	426,265	18,588	444,853
Net assets at the end of the year	443,422	18,588	462,010

18a. Movements in funds (current year)

	at 1 April 2022	Income & gains	Expenditure & losses	Transfers	at 31 March 2023
	£	£	£	£	£
Restricted funds:					
Arts Alliance	12,570	120,552	(117,832)	-	15,290
Lloyds Bank Foundation for England & Wales	2,611	97,255	(99,865)	-	
Criminal Justice Board for Wales	-	5,000	(5,000)	-	-
Plymouth City Council	-	41,632	(41,632)	-	-
Department for Health and Social Care – VCSE Health and Wellbeing Alliance	-	70,776	(70,776)	-	-
Making Every Adult Matter – Policy	-	-	-	-	-
City Bridge Trust		54,350	(54,350)	-	
Ministry of Justice – Infrastructure	-	550,000	(550,000)	-	-
Greater London Authority – Grassroots Society	3,408	-	(3,408)	-	()
Barrow Cadbury Trust – Policy Enagagement	-	50,000	(50,000)	-	-
Total restricted funds	18,588	989,565	(992,863)	-	15,290
Unrestricted funds:					
Aurum Trust	-	40,000	(13,334)	-	26,666
Esmée Fairbairn Foundation	-	-	-	-	-
AB Charitable Trust	-	50,000	(50,000)	-	-
Tudor Trust	-	-	-	-	-
Garfield Westen	-	75,000	(75,000)	-	-
Porticus	-	30,000	(30,000)	-	-
J Leon	-	10,000	(10,000)	-	-
Woodbeding (Monument Trust)	-	-	-	-	-
Bromley Trust	-	20,000	(20,000)	-	-
General funds	443,422	88,702	(243,360)	-	288,765
Total unrestricted funds	443,422	313,702	(441,694)	-	315,431
Designated funds	-	-	-	-	-
Total unrestricted funds	443,422	313,702	(441,694)	-	315,431
Total funds	462,010	1,303,267	(1,434,557)	-	330,721



18b. Movements in funds (prior year)

	at 1 April 2021	Income & gains	Expenditure & losses	Transfers	at 31 March 2022
	£	£	£	£	£
Restricted funds:					
Arts Alliance	-	237,236	(224,666)	-	12,570
Lloyds Bank Foundation for England & Wales	4,040	95,355	(96,784)	-	2,611
Criminal Justice Board for Wales	-	55,000	(55,000)	-	-
Department for Health and Social Care – VCSE Health and Wellbeing Alliance	-	93,500	(93,500)	-	-
Making Every Adult Matter – Policy	-	11,850	(11,850)	-	-
City Bridge Trust	9,127	54,100	(63,227)	-	-
Her Majesty’s Prison and Probation Service	-	550,000	(550,000)	-	-
Greater London Authority	8,239	25,000	(29,831)	-	3,408
Barrow Cadbury Trust – Policy Engagement	-	50,000	(50,000)	-	-
Total restricted funds	21,406	1,172,041	(1,174,859)	-	18,588
Unrestricted funds:					
Paul Hamlyn Foundation	-	50,000	(50,000)	-	-
Esmée Fairbairn Foundation	-	65,000	(65,000)	-	-
AB Charitable Trust	-	50,000	(50,000)	-	-
Tudor Trust	-	2,000	(2,000)	-	-
Garfield Weston Foundation	-	75,000	(75,000)	-	-
Porticus	-	45,458	(45,458)	-	-
J Leon	-	10,000	(10,000)	-	-
Woodbeding (Monument Trust)	-	50,000	(50,000)	-	-
Bromley Trust	-	10,000	(10,000)	-	-
General funds	424,700	99,753	(110,144)	29,113	443,422
Total unrestricted funds	424,700	457,211	(467,602)	29,113	443,422
Designated Funds:					
Website, office move	29,113	-	-	(29,113)	-
Total unrestricted funds	453,813	457,211	(467,602)	-	443,422
Total funds	475,219	1,629,252	(1,642,461)	-	462,010

Purposes of restricted funds

Arts Alliance

Clinks is working with a range of different organisations to improve policies and practice in relation to arts-based work with people with a lived experience of the criminal justice system and their families. This includes developing the Arts Alliance as the main national network for arts organisations that work in the criminal justice system.

Lloyds Bank Foundation for England & Wales

Develops an influential sector voice and, leadership with vision for the voluntary sector working in criminal justice, in particular small and specialist organisations by build on our existing strong relationships with key stakeholders, at both national and regional level, in order to increase engagement and influence.

City Bridge Trust and Civil Society Roots Fund

Funding for London Development Officer to develop expertise on the voluntary sector working in criminal justice in London, its strengths and weaknesses and its challenges and opportunities: provide a range of support to the sector, including a comprehensive programme of information; ensure the London sector’s voice is heard and its important work is recognised, at both regional and national level; support partnerships within and between sectors.

Women’s Capacity Building

Funded by the MoJ, Clinks will deliver a programme of training and support to voluntary organisations that offer specialist services to vulnerable women. The programme will focus on capacity building and sustainable development, providing a range of interventions alongside a legacy of resources and toolkits that can be used to support continued development

Women’s Network

On the dissolution of Women’s Breakout, the balance of assets was transferred to Clinks. Clinks has committed to continue its work on women in the criminal justice system committing £100,000 (2 x £50,000 over the 2019/20 and 2020/21 years respectively) to grow support for the women’s sector.

Department for Health and Social Care – VCSE Health and Wellbeing Alliance

Clinks with other strategic partners assemble as the Health & Wellbeing Alliance, Clinks, along with NACRO, Birth Companions and Recoup are seeking to address Health issues such as substance misuse or mental health problems which can lead to contact with the Criminal Justice System. Addressing the health needs of this group can reduce re-offending, and have a positive impact on the health of their communities.

Making Every Adult Matter – Local Development and Making Every Adult Matter – Policy

Local Development – The MEAM approach was developed to provide a non-prescriptive framework for areas to develop a coordinated and flexible approach to supporting adults with multiple and complex needs. At present there are 11 areas across the country developing the MEAM approach and Clinks provides local development support to two of these. The MEAM Coalition also provides support to the 12 Big Lottery Fulfilling Lives areas.

Policy – Clinks deliver the Voices from the Frontline project, as part of an embedded policy team across the MEAM coalition partners. The project aims to raise the voice of people experiencing multiple needs to government, as well as highlighting the impact of policies on this group.

Barrow Cadbury Trust – Policy Engagement

To support Clinks’ senior level policy and political engagement work.

Ministry of Justice – Infrastructure Fund

A strategic grant from the Criminal Justice Group to deliver outcomes in relation to representation and voice, communication and partnership working.



19. Analysis of cash and cash equivalents

	at 1 April 2022	Cash flows	at 31 March 2023
	£	£	£
Cash at bank and in hand	286,970	(180,359)	106,611
Notice deposits (less than three months)	297,903	150	298,053
Total cash and cash equivalents	584,873	(180,209)	404,664

22. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Reference and administrative information

Company number	3562176
Charity number	1074546
Registered office and operational address	82A James Carter Road, Mildenhall, Suffolk IP28 7DE
Country of registration	England and Wales
Country of incorporation	United Kingdom
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: <ul style="list-style-type: none">Roma Hooper OBE – ChairSimon Alsop – TreasurerSalim BabaRichard Booty (resigned February 2023)Rachael Byrne (retired November 2022)Amina DittaDonna EverettMaisie HulbertKelly LoftusSimon RudingJessica Southgate
Key management personnel	Anne Fox – Chief Executive Officer
Bankers	CAF Bank Limited, 25 Kingshill Avenue, West Malling, Kent ME19 4JQ
Auditor	Sayer Vincent LLP, Chartered Accountants and Statutory Auditor Invicta House, 108-114 Golden Lane, London EC1Y 0TL



Funder summary

We continued to evolve our approach to income generation, focusing our resources on a select number of trusts and foundations in addition to increasing our efforts to self-generate income.

We are continuing to look at how we can diversify our income streams to ensure the stability of Clinks in a challenging fundraising landscape. During this period, we were grateful to receive a new three-year grant from Arts Council England, securing the future of the National Criminal Justice Arts Alliance, in addition to a new two-year grant from the Barrow Cadbury Trust which will enable us to continue to amplify the voice of the sector from May 2023.



Thank you to our funders

We would like to take this opportunity to thank all of those who have donated to our work and supported us during what has been a challenging year for both Clinks and the voluntary sector working in the criminal justice system. The flexibility, understanding and support from our funders and partners has ensured we have continued to provide vital support to the sector over the year. Our funders were:

AB Charitable Trust; Arts Council England; The Aurum Charitable Trust; Barrow Cadbury Trust; Bromley Trust; City Bridge Trust; Criminal Justice in Wales Board; Department of Health and Social Care; His Majesty’s Prison and Probation Service; Ministry of Justice; J Leon Group; Lloyds Bank Foundation England and Wales; Paul Hamlyn Foundation; Plymouth City Council; Porticus UK.



We’d also like to thank our partners this year, University of Cambridge and Make Every Adult Matter Coalition.





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Our vision

Our vision is of a vibrant, independent and resilient voluntary sector that enables people to transform their lives.

Our mission

To support, represent and advocate for the voluntary sector in criminal justice, enabling it to provide the best possible opportunities for individuals and their families.

Join Clinks: be heard, informed, and supported

Are you a voluntary organisation supporting people in the criminal justice system?

Join our network of over 600 members. Clinks membership offers you:

- A voice to influence change
- Practical assistance to be effective and resilient
- Support from a community of like-minded professionals.

Membership starts at just £80 per year and is free for small and specialist organisations.

www.clinks.org/membership

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Clinks Financial review 2022-23_Final for signing

Final Audit Report

2023-10-24

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