

Registered Charity Number 1180942
Registered Company Number CE015766 (England and Wales)

THE CLINK CAFÉ CHARITY
Charitable incorporated organisation

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**THE CLINK CAFÉ CHARITY CIO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Contents	Pages
Trustees, officers and advisers	2
Report of the trustees	3 - 6
Report of the auditors	7 - 10
Statement of financial activities and income and expenditure account	11
Balance sheet	12
Notes to the financial statements	13 - 19

**THE CLINK CAFÉ CHARITY CIO
TRUSTEES, OFFICERS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees

S Harrison	(resigned 31 August 2021)
K McGrath	
W Middleton	(resigned 31 August 2021)
F Scott	
D Walker	(resigned 31 August 2021)

Registered Office

No. 1 London Bridge
London
SE1 9BG

Chief Executive

C Moore

Company Secretary

D Whitworth

Bankers

Coutts & Co
440 Strand
London
WC2R 0QS

Solicitors

Howard Kennedy LLP
No 1 London Bridge
London
SE 1 9BG

Auditors

Moore Kingston Smith LLP
9 Appold Street
London
EC2A 2AP

**THE CLINK CAFÉ CHARITY CIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

CHAIRMAN'S STATEMENT

In December 2020, the Trustees took the hard decision to permanently close The Clink Café, located in the heart of Manchester's city centre in Canada House on Chepstow Street.

Through The Clink Charity, we remain fully committed to supporting our Clink Café graduates who have trained with us in the community.

**THE CLINK CAFÉ CHARITY CIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Clink Café Charity is controlled by its governing document and is established as a Charitable Incorporated Organisation (CIO) under the Charities Act 2011. The sole member of the charity is The Clink Charity, a registered charity limited by guarantee.

Organisational structure

Trustee Board

As explained above the Clink Café Charity is a wholly owned subsidiary of The Clink Charity and its trustees report to the trustees of the parent Charity. The charitable group is governed by a Board of Trustees Chaired by Finlay Scott which supervises the senior management team (SMT) and staff headed up by the Chief Executive Officer, Christopher Moore.

The Clink Charity Board of Trustees meets at least 4 times each year to set and oversee the delivery of the group's objectives. The Board has a clear and well-understood governance role, approving the strategy, annual budgets and reviewing the management accounts and cash flows on a quarterly basis. The Trustees ensure that risk is well understood and managed, and that the charity is operating legally and in full compliance with our charitable objectives, ethos and values.

The Board appoints and delegates the delivery of the strategy and management of the operation of the charity and its subsidiaries to the CEO, who in turn appoints and manages SMT. SMT comprises the CEO, the Finance Director, the Operations Director and the Support and Mentoring Director. The SMT meets monthly to review in detail all aspects of the operations including the training, support and mentoring of the beneficiaries of the Charity, as well as safeguarding, health and safety.

There are two additional Trustees committees that meet regularly:

- **Audit and Risk Committee** – this meets with the external auditors twice yearly; once to review the systems and internal controls on financial and governance issues and make any recommendations to the Trustee Board with a second meeting to review the draft Annual Report and Accounts prior to sending to the Board for approval and signing.
- **Remuneration Committee** – this reviews and recommends to the Trustee Board staff remuneration, including the salaries of the SMT. The Committee takes into account the responsibilities of the role and the need to set competitive salaries against what is affordable for the organisation.

The Clink Café Charity is governed by its own Board of Trustees, also chaired by Finlay Scott, with one other Trustee drawn from The Clink Charity's Board of Trustees and all other Trustees appointed independently. The Clink Café Board of Trustees meets at least 3 times each year to set and oversee the delivery of the Café's objectives, to review operational performance and to approve the Café's draft Annual Report and Accounts.

Trustee training and induction

Trustees have been carefully selected from business, education, legal, financial, media, property and building experience. Upon appointment, Trustees are given a copy of the Charity Commission document "The Essential Trustee – What you need to know" and asked to read it. They also spend time with the Chairman, CEO and SMT to familiarise themselves with the operations of the Charity and the Restaurants to ensure that they understand the aims and the objectives of the Charity are achieved. Additionally, the independent Clink Café Trustees are drawn from Manchester and the wider North West, adding local knowledge to their decision-making.

Risk management

The Trustee Board is responsible for the oversight of the risks faced by the Charity. The Trustee Board and Audit and Risk Committee regularly review the Charity's risk position, internal controls assessment and compliance with relevant statutory and finance regulations. Based on the Charities Commission's Guidance "Charity Reserves: building resilience" the Charity has a risk-management process designed to identify the major risks

THE CLINK CAFÉ CHARITY CIO REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

that could impact on the aims in the Charity's Strategic Plan. This process identifies the major risks the Charity faces, the likelihood of occurrence, the significance of the risk, and any mitigating controls that are in place. It also seeks to identify any actions and resources required to manage these risks further.

The Clink Café Trustees Board regularly review the major risks and mitigations identified that are relevant to the operation of the Café, ensuring that effective controls are in place and giving assurance that the correct risks and mitigations have been identified.

Principal risks and uncertainties

The coronavirus pandemic resulted in the trustees of The Clink Charity reassessing the work of the charity and its finances which included reviews of income and expenditure forecasts and projected cash flows. As part of this process, the Trustees of the Clink Charity considered the viability of all operations. It was agreed that funding for The Clink Café, had been a considerable drain on the Charity's overall resources, and thus deemed unsustainable. This was an extremely difficult decision to arrive at, as The Café had expanded The Clink's training from within a prison environment to working with homeless clients in the heart of Manchester. However, based on the café's performance since opening, it was decided that The Clink Charity should focus on its core activities in a stable economic environment.

In the light of this decision, the Board of The Clink Café Charity considered its future potential to independently achieve its core objectives and financial viability within a reasonable time scale. Given the impact of the coronavirus pandemic on city-centre footfall and working patterns, the Café Trustees concluded that the risks and costs of continuing to operate the Café as an independent charitable enterprise were too great and consequently decided to close the Clink Café at Canada House in Manchester in December 2020.

Safeguarding

During 2021 all existing and new staff underwent online training and will be reviewed as we once we are out of the pandemic and external training becomes available again. We now have full compliance from site and operational level right through the organisation right up to a DSO on the board of trustees

Health and Safety

Fire, health & safety, food hygiene and allergen awareness are at the core of what we do and we have engaged an external company to audit our process and procedures at all our premises on an annual basis. In addition, local Environmental Health Officers inspect our premises and the Café holds a 5 star rating. Our staff are trained in Emergency First Aiders in the workplace, and also obtain the following qualifications: Health and Safety (Level 2 or 3), Food Hygiene (Level 2, 3 or 4) and Allergens Awareness (Level 2).

OBJECTIVES AND ACTIVITIES

Significant activities

To ensure the success of the programme, The Clink Charity developed a five-step integrated model that could be applied across more prisons across the country and to further expand The Clink restaurant concept. The model is used at The Clink Café.

The five-step model focuses on Recruitment, Training, Supporting, Employment and Mentoring. This model has dramatically reduced the reoffending rates of those who have been part of the training programme.

Public benefit statement

The Trustees confirm that they have given due consideration to Charity Commission published guidance on the operation of the Public Benefit requirement in relation to the activities of the charitable company.

Financial Review

Due to closure of the café from 23rd March 2020, income from sales fell dramatically from £110,502 in 2020 to £Nil in 2021. The end of year results showed a deficit of £425 (2020 deficit of £51,098) before exceptional write back of group related loans of £5,230 (2020: £93,387). The Clink Charity wrote off the loans that had arisen due to the subsidiary delivering the charity's objectives.

**THE CLINK CAFÉ CHARITY CIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

Reserves Policy

At the end of 2021 The Clink Café Charity had a net asset position of £Nil (2020: net current liabilities of £4,805). The café itself does not hold reserves as all reserves are held by the parent charity.

Fund Raising methods and processes

No external fund raisers are used.

The Charity has always depended on the generosity and support of various grant giving trusts, foundations, companies and philanthropic individuals to build and fund the projects.

The work of the charity not only changes lives of the Clink graduates but also their families and friends, as well as making society a safer place and ultimately saving tax-payers money.

Statement of Trustees' responsibilities.

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with law applicable to charities in England and Wales and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of its income and expenditure 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 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 remain in business

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 Charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In as far as the trustees are aware:

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

On behalf of the Board


Kevin McGrath (Sep 27, 2022 15:39 GMT+1)

27/09/2022

K McGrath – Trustee

Date:

**THE CLINK CAFÉ CHARITY CIO
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE CLINK CAFÉ CHARITY CIO

Opinion

We have audited the financial statements of The Clink Café Charity CIO for the year ended 31 December 2021 which comprise the Statement of Financial Activities (including the Summary Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including a summary of 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 charity's affairs as at 31 December 2021, and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 charity 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 the charity'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.

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion

**THE CLINK CAFÉ CHARITY CIO
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 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 is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed

THE CLINK CAFÉ CHARITY CIO
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are [the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**THE CLINK CAFÉ CHARITY CIO
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees 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 any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.



Statutory auditor

28 September 2022

9 Appold Street
London
EC2A 2AP

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

THE CLINK CAFE CHARITY CIO

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and Endowments From					
Charitable activities	2	-	-	-	110,502
Total		-	-	-	110,502
Expenditure On:					
Charitable activities	3	425	-	425	161,600
Total	3	425	-	425	161,600
Net (expenditure)/income for the year from charitable activities		(425)	-	(425)	(51,098)
Exceptional income : Loan from parent undertaking write back	2a	-	-	-	93,387
Exceptional income : Loan from group undertaking write back	2a	5,230	-	5,230	-
Net Income for the year		4,805	-	4,805	42,289
Reconciliation of funds:					
Total Funds brought forward		(4,805)	-	(4,805)	(47,094)
Total Funds carried forward	9	-	-	-	(4,805)

All amounts derive from discontinuing activities as the trustees decided to close operations at the cafe for the foreseeable future.

The charitable Incorporated organisation has no recognised gains or losses other than the net income for the year.

The accompanying notes form part of these financial statements.

THE CLINK CAFE CHARITY CIO

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

		2021	2020
	Note	£	£
Fixed assets			
Tangible Assets	6	-	54,995
		<u>-</u>	<u>54,995</u>
Current assets			
Stock		-	3,392
Debtors	7	-	2,139
Cash at bank		-	-
		<u>-</u>	<u>5,531</u>
Creditors: amounts falling due within one year	8	<u>-</u>	<u>107,620</u>
Net current assets / (liabilities)		-	(102,089)
Net Liabilities		<u>-</u>	<u>(47,094)</u>
Funds			
Unrestricted funds	9	-	(4,805)
Restricted funds	9	-	-
Total Charity funds		<u>-</u>	<u>(4,805)</u>

These financial statements have been prepared in accordance with the special provisions applicable to companies subject to the smaller companies' regime.

On behalf of the Board


Kevin McGrath (Sep 27, 2022 15:39 GMT+1)

27/09/2022

K McGrath (Trustee)

Date:

The accompanying notes form part of these financial statements.

THE CLINK CAFÉ CHARITY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

Accounting Convention

The financial statements are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity is a public benefit entity for the purpose of FRS102 and therefore the charity's financial statements have been prepared in accordance with 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 (the FRS 102 Charities SORP) and the Charities Act 2011.

The financial statements have been prepared on a going concern basis which assumes the charity will continue in operational existence for the foreseeable future. As reported in the Trustees' Annual Report, the trustees took the decision to close the operation of the Clink Café in December 2020 and these activities have been reported as discontinued activities in the Statement of Financial Activities. However the trustees are actively pursuing other projects for the charity and the parent charity has confirmed that it will continue to support the charity to enable it to settle its debts as they fall due for at least 12 months from approval of these financial statements whilst it does this. Accordingly the trustees have continued to prepare the financial statements on a going concern basis.

Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is at the following annual rates to write off each asset over its estimated useful life:

Plant and machinery	10%	per annum
Fixtures and fittings	10%	per annum
Motor vehicles	10%	per annum
Computer equipment	20%	per annum

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Taxation

The charity is exempt from corporation tax on its charitable activities.

THE CLINK CAFE CHARITY CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES (Continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Critical accounting estimates and areas of judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

THE CLINK CAFÉ CHARITY CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2 INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Café Sales income	-	24,702
Retail Sales Income	-	41
Subscriptions received	-	275
Support Grant Income	-	50,107
Government JRS Grant Income	-	35,377
	<u>-</u>	<u>110,502</u>

- 2a During the prior year the trustees of the parent undertaking The Clink Charity, agreed to waive the amounts owed by the charity on the basis that the purposes of the loans had been achieved in the interests of the charity. Accordingly, the amount of £93,387 had been written back in prior year financial statements.

No amounts from parent undertaking The Clink Charity were waived during year to 31 December 2021, however, the Directors of fellow group undertaking The Clink Restaurant Company Ltd, agreed to waived amounts owing to the company and accordingly the amount of £5,230 has been written back in the year.

3 ANALYSIS OF EXPENDITURE

	Staff costs (note 5) £	Direct costs £	Support costs £	Total 2021 £	Total 2020 £
Charitable activities:					
Café operations	-	-	425	425	161,600
Total expenditure 2021	<u>-</u>	<u>-</u>	<u>425</u>	<u>425</u>	<u>161,600</u>
Total expenditure 2020	<u>60,211</u>	<u>12,999</u>	<u>88,390</u>	<u>161,600</u>	

4 SUPPORT COST ANALYSIS

	Staff costs (note 5) £	Governance costs (note 4a) £	Other Support costs £	Total 2021 £	Total 2020 £
HQ Staff costs	-	-	-	-	12,378
Directors Remuneration costs	-	-	-	-	339
Other staff related costs	-	-	-	-	350
Training costs	-	-	-	-	494
Travel and subsistence	-	-	-	-	527
Service charges	-	-	-	-	10,628
Recruitment expenses	-	-	-	-	1,160
Audit and accountancy costs	-	-	-	-	5,755
Legal and professional costs	-	-	-	-	959
Insurance	-	-	-	-	2,281
Communications	-	-	-	-	1,149
Repairs, renewals and maintenance	-	-	-	-	528
Computer & software costs	-	-	-	-	172
Loan interest	-	-	-	-	-
Disposal of fixed assets	-	-	-	-	45,278
Depreciation	-	-	-	-	-
Bank charges	-	-	425	425	484
Sundry expenses	-	-	-	-	5,908
Total support costs 2021	<u>-</u>	<u>-</u>	<u>425</u>	<u>425</u>	<u>88,390</u>
Total support costs 2020	<u>16,840</u>	<u>5,616</u>	<u>40,622</u>	<u>63,078</u>	

THE CLINK CAFE CHARITY CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4a GOVERNANCE COSTS

	2021 £	2020 £
Trustees expenses	-	-
Auditors remuneration	-	5,755
Legal fees	-	-
	<u>-</u>	<u>5,755</u>

Auditors received remuneration of £NIL (2020:£4,200) relating to audit fees and £NIL (2020:£1,575) relating to non-audit fees including accounts preparation (excluding VAT); associated auditors remuneration relating to The Clink Cafe Charity for the year to 31 December 2021 of £1,260 have been borne and paid by fellow group undertaking The Clink Restaurant Company Ltd.

5 STAFF COSTS

	2021 £	2020 £
Wages and Salaries	-	65,143
Social Security contributions	-	4,874
Pension contributions	-	2,911
	<u>-</u>	<u>72,928</u>

Staff costs have been analysed within expenditure as below:

Charitable activities - Direct costs	-	60,211
Charitable activities - support costs	-	12,717
	<u>-</u>	<u>72,928</u>

The average number of employees in the year was 0 (2020: 3)

There were no employees whose emoluments exceeded £60k

No Trustees were paid any remuneration or reimbursed expenses during the current or previous year.

THE CLINK CAFÉ CHARITY CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6 TANGIBLE FIXED ASSETS

	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost			
At 1 January 2021	-	-	-
Additions	-	-	-
Transferred to group undertaking	-	-	-
Disposals	-	-	-
At 31 December 2021	-	-	-
Depreciation			
At 1 January 2021	-	-	-
Charge for year	-	-	-
Transferred to group undertaking	-	-	-
Disposals	-	-	-
At 31 December 2021	-	-	-
Net Book Value			
At 31 December 2021	-	-	-
At 31 December 2020	-	-	-

7 DEBTORS

	2021 £	-2021 £
Trade debtors	-	-
Prepayments	-	-
VAT receivable	-	821
	-	-

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	-	708
Due to Parent underaking	-	-
Due to group undertakings	-	-
Accruals	-	6,860
Other creditors	-	443
	-	8,011

THE CLINK CAFE CHARITY CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9 RECONCILIATION OF MOVEMENTS IN TOTAL FUNDS

	1 January 2021 £	Income £	Expenditure £	Transfers £	31 December 2021 £
General funds	(4,805)	-	4,805	-	-
Total Unrestricted funds	(4,805)	-	4,805	-	-

COMPARATIVE INFORMATION: RECONCILIATION OF MOVEMENTS IN TOTAL FUNDS YEAR ENDED 31 DECEMBER 2020

	1 January 2020 £	Income £	Expenditure £	Transfers £	31 December 2020 £
General funds	(47,094)	110,502	(68,213)	-	(4,805)
Total Unrestricted funds	(47,094)	110,502	(68,213)	-	(4,805)

10 ANALYSIS OF NET ASSETS BY FUND

<u>as at 31 December 2021</u>	Fixed Assets £	Current Assets £	Current Liabilities £	2021 Total £
General fund	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>as at 31 December 2020</u>	Fixed Assets £	Current Assets £	Current Liabilities £	2020 Total £
General fund	-	3,206	(8,011)	(4,805)
	<u>-</u>	<u>3,206</u>	<u>(8,011)</u>	<u>(4,805)</u>

11 RELATED PARTY TRANSACTIONS

During the year Interest of £NIL (2020: £NIL) was charged on the loan balance owed to fellow group undertaking The Clink Restaurant Company Ltd. As at balance sheet date amounts payable to The Clink Restaurant Company Limited totalled £NIL (2020: £NIL).

12 ULTIMATE PARENT

The charity's ultimate parent company is The Clink Charity, a company limited by guarantee (England and Wales) and registered charity (Company Number: 07157540 Registered Charity Number: 1134581).

The charity has taken advantage of the exemption available to exclude details of transactions with its ultimate parent, The Clink Charity on the basis that relevant details are included in publically available consolidated financial statements prepared by that entity which are available from the charitable company's registered office.

THE CLINK CAFE CHARITY CIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13 COMPARATIVE INFORMATION: STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR YEAR ENDED 31 DECEMBER 2020)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Income and Endowments From				
Charitable activities	2	110,502	-	110,502
Total		110,502	-	110,502
Expenditure On:				
Charitable activities	3	161,600	-	161,600
Total	3	161,600	-	161,600
Net (expenditure)/income for the year from charitable activities		(51,098)	-	(51,098)
Exceptional income : Loan from parent undertaking write back	11	93,387	-	93,387
Net Income for the year		42,289	-	42,289
Reconciliation of funds:				
Total Funds brought forward		(47,094)	-	(47,094)
Total Funds carried forward	9	(4,805)	-	(4,805)