

Company number: 3562176  
Charity Number: 1074546

# Clinks

Report and financial statements  
For the year ended 31 March 2016

## Clinks

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### For the year ended 31 March 2016

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## Clinks

### Reference and administrative information

For the year ended 31 March 2016

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<b>Company number</b>	3562176	
<b>Charity number</b>	1074546	
<b>Registered office and operational address</b>	Tavis House 1-6 Tavistock Square London WC1H 9NA	
<b>Country of registration</b>	England & Wales	
<b>Country of incorporation</b>	United Kingdom	
<b>Trustees</b>	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:	
	Anne Owers	Chair
	Robert Fulton	Treasurer
	Lucy Gampell OBE	Resigned 27 January 2016
	Julian Corner	
	Norma Hoyte	
	Steve Rawlins	
	Timothy Robertson	Resigned 22 October 2015
	Rachael Byrne	
	Helen Attewell	
	Dr Alison Frater	Appointed 27 January 2016
	Liz Calderbank	Appointed 27 January 2016
<b>Key management personnel</b>	Anne Fox	Chief Executive – from October 19 2015
	Clive Martin	Chief Executive – until October 19 2015
<b>Bankers</b>	CAF bank limited 25 Kingshill Avenue, West Malling, Kent ME19 4JQ	
<b>Solicitors</b>	Ware & Kay Sentinel House Peasholme Green York Y010 5DQ	

**Clinks**

**Reference and administrative information**

**For the year ended 31 March 2016**

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**Auditors**

Sayer Vincent LLP  
Chartered Accountants and Statutory Auditors  
Invicta House  
108-114 Golden Lane  
LONDON  
EC1Y 0TL

## Clinks

### Trustees' annual report

#### For the year ended 31 March 2016

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The trustees present their report and the audited financial statements for the year ended 31 March 2016.

Reference and administrative information set out on page 1 forms part of this report. 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.

## Objectives and activities

### Purposes and aims

#### Vision

Clinks' vision is of a vibrant and independent voluntary sector working with informed and engaged communities to enable the rehabilitation of offenders for the benefit of society.

#### Mission

Clinks supports, represents and campaigns for the voluntary sector working with offenders. Clinks aims to ensure the sector, and all those with whom they work, are informed and engaged in order to transform the lives of offenders.

#### Strategic objectives

- Promoting the work of the voluntary sector in the Criminal Justice System (CJS);
- Providing specialist support to organisations working with offenders and ex-offenders, with a particular focus on small voluntary sector organisations, to support provision of effective and innovative services;
- Representation within the CJS of the voluntary sector and those who use it;
- Identifying priority areas which the voluntary sector in the CJS faces, and working together to find and implement solutions; and
- Clinks being effective, efficient and professional in its work and operations.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in 2015/16. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

## Clinks

### Trustees' annual report

#### For the year ended 31 March 2016

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The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Clinks has a strategic plan for 5 years. This takes into consideration the environment we work in, analyses our strengths and weaknesses, highlights future opportunities and threats, explains how we will meet our strategic objectives, discusses our financial needs, and details future goals that the organisation is setting out to achieve. It provides the overall direction, but is an organic document that can change in accordance with emergent needs in our sector, new opportunities and any other significant shifts that impact on the organisational aims, objectives, governance or structure.

Our planning process is rooted in our Mission and Strategic Objectives against which we regularly evaluate our existing activities and services to ensure that they continue to meet all our objectives.

Our annual business plan is developed through a planning process and in accordance with our strategic plan. It presents Clinks' work in key areas of delivery. In each of these, it presents detail of our aims and targets for the year.

We use the business plan as a tool to provide the overview of our progress against our commitments. It complements individual staff work-plans.

Through our internal review process we assess the need to adapt or develop new activities and services in response to feedback from our members and other stakeholders, and to keep abreast of new Government policy, research evidence, and other intelligence about developments in the Criminal Justice System (CJS). Where we have capacity and it is considered a priority, we will adapt the plan within the year. In other cases, it will address it in our strategic plan, or make preparation (such as funding applications) in order to address issues in the longer term.

The aim of this plan is to ensure that Clinks remains an effective and relevant organisation in supporting the needs of the voluntary sector working with offenders and their families.

The plan is reviewed at regular intervals by the Senior Management Team to ensure we are on track with delivery and budgets and also its relevance and accuracy to the development of Clinks and to keep pace with the continuing turbulence and unpredictability of the external political, social, economic and technological environment. We report quarterly on progress to the Trustees against the business plan targets and where significant changes are made, these will be consulted on with Clinks' Trustees.

Clinks is committed to involving all its staff in the development of this business plan and has at all available opportunities involved staff from all levels of management and service delivery in its creation.

## Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on the voluntary sector working in criminal justice and are undertaken to further Clinks charitable purposes for the public benefit.

Clinks is a catalyst for change from ministerial through to local level. We aim to create positive change for people in the Criminal Justice System by supporting a vibrant and resilient voluntary sector. Our work pushes for positive and progressive change, working with our members to influence policy and practice across England and Wales. This year we have continued to campaign on issues that matter to our members, people in the justice system, and their families.

Clinks is seen by many as the interface between government, the CJS and the voluntary sector and stakeholders regard strategic thinking as being a crucial facet of an infrastructure organisation. By seeing the 'bigger picture' Clinks is enabling organisations to think ahead, plan and develop effectively and to engage in discussion about service delivery and sustainability. Particular benefit is felt by smaller organisations that feel more removed from decision makers at a national level, or simply don't have the resources to engage with the broader issues within the sector.

Information sharing is one the most commonly identified aspect of Clinks work that added value and there is particular value in the information sharing platforms, like the Light Lunch e-bulletin published 48 times in the reporting period which is almost universally praised by our members.

With over 10.5k followers (a 35% increase on the previous year) the reach of Clinks' Twitter platform has developed considerably demonstrating action that had been implemented as a result of feedback from previous impact assessments. There have been mixed views about the Clinks website with the majority finding the range of information available invaluable. However, some of our members and stakeholders have indicated they wanted more thematic organisation of material, more regular updates to ensure all material is current, a more professional look to set a benchmark for the sector and more use of modern applications.

A key part of Clinks work is to produce briefings, policy papers and other publications. These publications have been described as high quality, timely and concise adding value and increasing confidence for members by linking policy to political context, and simplifying documents for easy access. The way in which Clinks interpret and analyse information, prepares responses to policy, signposts, provides opportunities for networking and briefs the sector is hugely welcomed and appreciated by our stakeholders.

Events and training opportunities offered by Clinks are hugely popular and this was in keeping with the feedback data from Clinks training events in 2015. Respondents welcomed training that improved their services and helped them develop organisational sustainability. It has been suggested that Clinks potentially look at shorter courses, or developing on-line training provision.

## Clinks

### Trustees' annual report

#### For the year ended 31 March 2016

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Regular consultation with members and professional analysis of evidence gives Clinks a reputable basis from which it can represent the diverse voices of the sector. This is seen as crucial to the organisation's impact and legitimacy. However, there is evidence of 'survey fatigue', a preference from some for face to face consultation, perhaps using scaled down round-tables.

The formal support via the funding, partnership and consultant finder services is seen as crucial to members' organisational development, sustainability and resilience as was its information sharing, policy and strategic oversight and networking opportunities.

### Beneficiaries of our services

The majority of respondents in an impact assessment at the beginning of 2016 identified Clinks as a credible, authoritative and effective infrastructure organisation. The organisational culture that underpins Clinks approach is highly valued and seen as fundamental to how it is positioned to meet some of the future challenges.

There have been concerns expressed about capacity and the impact on the sector if Clinks was unable to operate with a full complement of staff as much of Clinks' success is based around its reputation and sector knowledge.

On-going consultation and communication and its history of work with the voluntary sector means Clinks shares an empathetic relationship with its members. Stakeholders see the role of Clinks as providing a voice for the voluntary sector and recognise the vital function of co-ordinating opinion from across the sector. However a few stakeholders question how Clinks reconciles diverse member voices and whether this is possible.

Clinks' recognition of the advantages and value of developing partnerships within the sector is highly valued as is providing a framework for linking members, other organisations, stakeholders and agencies outside the voluntary sector. Clinks' is viewed as successful in bringing together groups to discuss issues and seek solutions and praised for engaging a broad section of organisations. An example of this is the Reducing Reoffending Third Sector Advisory Group, with participants drawn from across the sector, generating a sense of democracy and involvement.

A crucial role Clinks performs is in creating opportunities for members and others in the voluntary sector to have a sense of community with shared values and vision. Networking is also important for members providing direct services to service users wishing to either collaborate with similar providers, or avoid replicating provision.

Clinks' ability to build and sustain relationships, to manage and facilitate difficult and challenging conversations underpins its ability to impact. An important role for Clinks is in bringing people together for dialogue, often in areas that can be difficult or challenging.



## Clinks

### Trustees' annual report

#### For the year ended 31 March 2016

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Government, other statutory agencies and key funders see Clinks as an honest and trustworthy source of information and many members see Clinks as a route to policy makers and influencers. It is important that Clinks' comments on policy are evidence based and linked directly to the experiences of its members.

Clinks' work at local and regional levels supports and strengthens the sector. This work has developed local partnerships and cemented work with regional infrastructure bodies. Clinks are looking at how this is better communicated across the sector to raise the profile making it more visible for potential users of Clinks' services.

### Financial review

There continues to be a difficult operating environment for the voluntary sector which was highlighted in both Clinks' State of the Sector report and the report Early Doors in this year which looked at the impact of Transforming Rehabilitation on voluntary sector organisations.

Clinks is currently able to deal with some of the current challenges, with reasonable security for the coming year. Although the statement of financial activities shows there has been a decrease of about 23% in unrestricted funds with a reduction from 811,047 to £665,336, this was due to agreed expenditure with the trustees and mainly used to support Clinks members through a consultancy support programme. There was a decrease of 10% in restricted funds for the year from £191,612 to £171,832.

We continue to monitor the impact of the economic downturn and through our State of the sector report surveyed Voluntary, Community and Social Enterprise (VCSE) Sector organisations working within the Criminal Justice System. During another year of considerable change, the voluntary sector remains focused on delivering creative solutions to supporting the needs of their clients. Organisations told us that their clients' needs have changed and become more severe, which has led them to develop and deliver new services to respond to this need. Partnership working is important for the sector, but it can be challenging due to the policy and funding environment creating rivalry and competition. Some organisations are at risk of closure and nearly half of organisations are using their reserves to support their work.

The Early Doors report on Transforming Rehabilitation showed that there is little clarity about what services the voluntary sector will be delivering, or how they will be resourced to do it and the pace of change has been slower than many in the voluntary sector anticipated. This has left organisations in a state of limbo, waiting to see how or if they will be involved in service delivery, making strategic planning and staff retention difficult.

Against this background the trustees have been keen to ensure that a key function of Clinks has been to highlight funding streams every week in Light Lunch, make GrantNet available to members and inform the sector about any funding opportunities that might be appropriate for them.

## Clinks

### Trustees' annual report

#### For the year ended 31 March 2016

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The current financial situation for Clinks remains reasonably healthy. The trustees' are in the process of reviewing Clinks reserves policy to ensure that it is fit for purpose.

### Principal risks and uncertainties

Clinks keeps a risk register which is reviewed by the senior management team regularly and annually with Trustees.

The principal risk, which causes uncertainty for Clinks, is the reliance on an infrastructure grant from the Ministry of Justice. To mitigate the risk Clinks is seeking to diversify its income streams and identify other sources of funding, through grants, contracts and increasing earned income.

Of concern in this year also was the risk of adverse change in the political climate as there was a general election. We aim to mitigate the risk of loss of relationships and changes to the agenda which might worsen the situation for Clinks' beneficiaries. This will be done via influencing and communicating with new ministerial teams and advisors and regular contact with officials and ministers as well as widening our range of contacts.

A risk which realised itself in the year was loss of key staff with the departure of the Director who had been with the charity as an employee since its inception. There was a planned transition period involving devolving responsibility to a trusted skilled senior team and an extended period of handover and transition to the new Chief Executive Officer. Our independent impact assessment conducted within 6 months of the transition said that stakeholders felt the impact of the Director's departure had been well managed. To mitigate against loss of key staff in general we aim to ensure there is sharing of knowledge and responsibility across teams, where possible that we offer competitive terms & conditions and a supportive working environment.

### Reserves policy and going concern

Clinks' reserves policy in this financial year is to retain reserves to cover 6 months of expenditure. Clinks requires reserves to be held at this level because we have a flexible cost base but are reliant on a sizeable proportion of our income from Ministry of Justice fixed period grant funding. The uncertainty longer-term regarding this funding therefore poses a significant financial risk and our reserves policy supports management of this risk.

The free reserves at 31 March 2016 are £657,088, which exceeds the amount in the policy. Trustees have satisfied themselves that safeguards are in place to allow Clinks to operate with a comfortable margin of safety at this level. The reserves held are more than sufficient to cover the charity's obligations in the event of a winding up. Income and expenses are predictable. Contribution to members of staff defined contribution pension schemes is also predictable at a fixed percentage of gross salaries. Trustees are aware that reserves exceed the policy and are more than sufficient to cover risk.

## Clinks

### Trustees' annual report

#### For the year ended 31 March 2016

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In 2015/16 we have utilised some reserves in order to provide a programme of capacity building support for members at a challenging time as their funding bases have changed and policy changes have presented them with new challenges.

In 2016/17 Trustees have authorised spending some of the reserves to better serve the sector. We will invest in a staffing restructure prioritising certain functions within the organisation related to services and activity which can best meet sector need – in our membership and Area Develop teams, responding to the challenges impacting on locally based and small voluntary organisations. We will create new roles which will also seek to diversifying our income streams and generate income. Trustees have also now reviewed the reserves policy and have agreed for 2016/17 to Clinks holding 6 months of staffing costs plus an amount for direct overheads (at 11% of staffing costs) in reserve. This figure would be £485,462 for 2016/17.

### Plans for the future

In 2016/17 we are planning to use some of our reserves to enhance Clinks' ability to support and promote the work of the voluntary sector in criminal justice, by strengthening our financial and organisational resilience.

Clinks members have asked for more local support, and direct one to one engagement, local development and membership support capacity. Given the size and scale of the sector this is unachievable in all instances, but Clinks will attempt to provide the best possible service in a number of areas. We also know that changes anticipated through devolution, prison governor autonomy, Police and Crime Commissioners, changes to probation services, and the future shape of youth justice will all play out in local areas. Clinks needs to be able to capture that information and support the local voluntary sector where possible.

In general the majority of member support is offered through access to online resources and materials. Our events and training offer needs further investment to respond to a growing demand from members and others in the voluntary sector for more in this area. Clinks members will be able to shape the offer Clinks makes available in terms of support, training, events and member benefits from third parties

We are looking to do more local networking events structured around specific themes or topics to allow like-minded organisations to discuss in a safe environment, events to inform and consult with the voluntary sector about new policy changes and events to pull together organisations to think about pro-active work that could influence government policy. This will also enable Clinks members to have greater opportunities to network and build potential partnerships for collaboration in service and income generation areas of their work.

Clinks members will be able to access more support to meet their challenges around capacity and development as well as continuing to be able to rely on Clinks' expertise in criminal justice policy and evidence. We will achieve this through investment in a restructure of staffing to support key

## Clinks

### Trustees' annual report

#### For the year ended 31 March 2016

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functions better as well as income generate to enhance our ability to respond more flexibility to sector need.

## Structure, governance and management

Clinks is governed by a Board of Trustees, which consists of at least eight members made up of up to eight people 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. A Chair is elected by the Board of Trustees and cannot be one of the elected members of the Board.

New Trustees are recruited through a variety of methods, including advertisement. New Trustees are given a copy of the Clinks Trustee Handbook, which includes a range of key documents, including the Articles, recent accounts, the business plan and minutes of previous meetings. The new Trustees meet with the Chief Executive Officer and key staff.

Clinks has a Finance and HR sub-committee, which meets to discuss key Finance and HR issues and reports back to the Board of Trustees. It is chaired by the Treasurer.

In this year we confirmed a new Scheme of Delegation which sets out the authority delegated by the Board of Trustees of Clinks to its Chair, to sub-committees and to its Chief Executive Officer.

The Trustees delegate to:

#### The Chair:

- matters specifically reserved by the Trustees when an urgent decision is required between Trustee meetings (the views of the Trustees having been ascertained as far as possible and the decision being reported to the next meeting of the Trustees).

#### Committees of the Board:

- The matters and responsibilities set out in their respective Terms of Reference.

#### Chief Executive Officer

The following matters are delegated to the Chief Executive Officer, supplementing their job description and addressing a number of areas more specific to delegation to facilitate fully accountable, effective and efficient management of the charity.

1. The strategic direction of the charity, its policies and public benefit aims, the setting of key objectives for achieving those aims and the handling of exceptional situations and circumstances are matters reserved to the Board.
2. Within that framework, the Chief Executive Officer will manage the charity's day-to-day operational activities for optimal performance, drawing to the attention of the Board any need to update the framework from time to time.

## Clinks

### Trustees' annual report

#### For the year ended 31 March 2016

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3. An annual business plan for the charity will be drawn up by the Chief Executive Officer, supported by the Senior Management Team, which flows from the Board's overall Strategic Plan. The business plan will be put to the Trustees for discussion, approval and adoption.
4. The annual budget plan will be drafted from the current business plan by the Chief Executive Officer and senior management team, with appropriate input from the Treasurer. This budget will be submitted for Board approval in order to ensure that the charity's aims, strategies, objectives (targets) and longer-term projections remain relevant.
5. The Chief Executive Officer will circulate a report to the Board at each Board meeting, reporting on progress against the year's Business Plan and commenting on any major variances in performance, the level of risk to Clinks and their implications for future performance.

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

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

## Appointment of trustees

Clinks recruits new Trustees in a variety of ways and uses a range of methods, including through Light Lunch, an electronic briefing which goes to members and a wider audience of stakeholders. Clinks carries out regular skills audits to identify what skills gaps there might be. New Trustees may then be co-opted to help fill those gaps.

Up to eight Trustees are elected by members and up to four Trustees can be co-opted by the Board. A Chair is elected by the Board of Trustees and cannot be one of the elected members.

## 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, recent accounts, the business plan and minutes of previous meetings. The new Trustees meet with the Chief Executive Officer and key staff to discuss the role and priorities. Clinks also has a dedicated Governance Support Officer to advise and support the Board and support the overall governance of Clinks.

## Related parties and relationships with other organisations

Clinks is part of the Making Every Adult Matter (MEAM) coalition with Homeless Link and Mind. It was formed to improve policy and services for people facing multiple needs. Together the charities represent over 1,300 frontline organisations and have an interest in the criminal justice, substance misuse, homelessness and mental health sectors.

The National Alliance for Arts in Criminal Justice (NAACJ) is a coalition of over 700 members: artists, arts and criminal justice sector organisations and individuals who work with prisoners, those on probation and ex-offenders in the community. The NAACJ is managed by Clinks.

## Remuneration policy for key management personnel

The finance committee sets the salaries with reference to NJC pay scales. Salaries are banded relative to levels of responsibilities. The Chief Executive Officer was recruited last year and the trustees set their salary against market equivalents for the responsibilities and charity size and oversaw the recruitment.

## 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.

## Clinks

### Trustees' annual report

#### For the year ended 31 March 2016

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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 2016 was nine (2015: ten). 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 were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 15 September and signed on their behalf by

Robert Fulton  
Trustee

## **Independent auditors' report**

### **To the members of**

#### **Clinks**

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We have audited the financial statements of Clinks for the year ended 31 March 2016, which comprise the statement of financial activities, balance sheet and statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 auditors' 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.

### **Respective responsibilities of trustees and auditors**

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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the trustees' annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.



## Independent auditors' report

To the members of

Clinks

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### Opinion on financial statements

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 2016 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

### Opinion on other matter prescribed by the Companies Act 2006

In our opinion 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.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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
- The financial statements are not in agreement with the accounting records and returns
- Certain disclosures of trustees' remuneration specified by law are not made
- We have not received all the information and explanations we require for our audit
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the trustees' annual report and take advantage of the small companies' exemption from the requirement to prepare a strategic report

Jonathan Orchard (Senior statutory auditor)

5 October 2016

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

## Clinks

### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2016

	Note	Unrestricted £	Restricted £	2016 Total £	Unrestricted £	Restricted £	2015 Total £
<b>Income from:</b>							
Charitable activities							
Support, representation and promotion	2	283,667	1,050,383	<b>1,334,050</b>	201,000	1,263,456	1,464,456
Other trading activities	3	39,307	1,000	<b>40,307</b>	36,096	1,210	37,306
Interest		4,507	-	<b>4,507</b>	3,356	-	3,356
<b>Total income</b>		<b>327,481</b>	<b>1,051,383</b>	<b>1,378,864</b>	<b>240,452</b>	<b>1,264,666</b>	<b>1,505,118</b>
<b>Expenditure on:</b>							
Charitable activities							
Support, representation and promotion	5	476,360	1,067,995	<b>1,544,355</b>	133,481	1,222,388	1,355,869
<b>Total expenditure</b>		<b>476,360</b>	<b>1,067,995</b>	<b>1,544,355</b>	<b>133,481</b>	<b>1,222,388</b>	<b>1,355,869</b>
<b>Net (expenditure) / income for the year</b>	6	(148,879)	(16,612)	<b>(165,491)</b>	106,971	42,278	149,249
Transfers between funds		3,168	(3,168)	-	-	-	-
<b>Net movement in funds</b>		<b>(145,711)</b>	<b>(19,780)</b>	<b>(165,491)</b>	<b>106,971</b>	<b>42,278</b>	<b>149,249</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		811,047	191,612	<b>1,002,659</b>	704,076	149,334	853,410
<b>Total funds carried forward</b>		<b>665,336</b>	<b>171,832</b>	<b>837,168</b>	<b>811,047</b>	<b>191,612</b>	<b>1,002,659</b>

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 19 to the financial statements.

# Clinks

## Balance sheet

Company no. 03562176

As at 31 March 2016

	Note	£	2016 £	£	2015 £
<b>Fixed assets:</b>					
Tangible assets	11		10,957		16,008
<b>Current assets:</b>					
Debtors	12	16,839		10,073	
Short term deposit		698,099		694,705	
Cash at bank and in hand		396,197		455,439	
			<u>1,111,135</u>	<u>1,160,217</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	13	284,924		173,566	
			<u>826,211</u>	<u>986,651</u>	
<b>Net current assets</b>					
			<u>837,168</u>	<u>1,002,659</u>	
<b>Total net assets</b>					
			<u>837,168</u>	<u>1,002,659</u>	
<b>The funds of the charity:</b>					
Restricted income funds	16		171,832		191,612
Unrestricted income funds:					
General funds		665,336		811,047	
			<u>665,336</u>	<u>811,047</u>	
<b>Total unrestricted funds</b>					
			<u>665,336</u>	<u>811,047</u>	
<b>Total charity funds</b>			<u>837,168</u>	<u>1,002,659</u>	

Approved by the management committee on 15 September and signed on its behalf by

Robert Fulton  
Trustee

## Clinks

### Statement of cash flows

For the year ended 31 March 2016

	Note	2016 £	£	2015 £	£
<b>Cash flows from operating activities</b>					
Net cash provided by / (used in) operating activities	17	(57,343)		118,177	
<b>Cash flows from investing activities:</b>					
Dividends, interest and rents from investments		4,507		3,356	
Purchase of fixed assets		(3,012)		(15,245)	
		<u>          </u>		<u>          </u>	
Net cash provided by / (used in) investing activities		1,495		(11,889)	
Change in cash and cash equivalents in the year		(55,848)		106,288	
Cash and cash equivalents at the beginning of the year		1,150,144		1,043,856	
		<u>          </u>		<u>          </u>	
Cash and cash equivalents at the end of the year	18	<u>1,094,296</u>		<u>1,150,144</u>	

**1 Accounting policies**

**a) 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) (August 2014) and the Companies Act 2006.

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

**b) Reconciliation with previously Generally Accepted Accounting Practice (GAAP)**

In preparing the accounts, the trustees considered that in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 no restatement of comparative items was required. The transition date was 1 April 2014.

**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.

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.

**1 Accounting policies (continued)**

**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 on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

- |                    |     |
|--------------------|-----|
| ● Projects         | 93% |
| ● Support costs    | 6%  |
| ● Governance costs | 1%  |

Support and governance costs are as allocated above, based on staff time, of the amount attributable to all activities.

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.

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:

- |                    |         |
|--------------------|---------|
| ● Office equipment | 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.

**1 Accounting policies (continued)****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) 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**

	Unrestricted £	Restricted £	2016 Total £	2015 Total £
Grants	283,667	1,050,383	1,334,050	1,464,456
Total income from charitable activities	283,667	1,050,383	1,334,050	1,464,456

**Restricted grants consist of:**

The Tudor Trust	-	-	-	66,500
Monument Trust	-	50,000	50,000	50,000
Centre for Justice Innovation	-	15,960	15,960	15,960
Arts Council	-	-	-	12,859
Barrow Cadbury Trust	-	11,900	11,900	41,000
NOMS Infrastructure Grant	-	551,500	551,500	677,316
Ministry of Justice Arts Alliance Grant	-	-	-	40,452
NOMS Valuing Volunteering	-	100,000	100,000	-
Allen Lane	-	-	-	5,000
NOMS Shared Services	-	35,752	35,752	-
Northern Rock Foundation	-	-	-	12,215
Northumbria Police	-	-	-	3,000
The Good Prison Monument Trust	-	60,000	60,000	63,000
Oak Foundation	-	48,909	48,909	-
NOMS Legal Support Project	-	-	-	50,000
Lankelly Chase	-	-	-	15,000
Making Every Adult Matter (MEAM)	-	35,612	35,612	47,920
JIVE European Project	-	-	-	52,384
Health Work	-	65,000	65,000	55,850
The Pilgrim Trust (Women Offenders)	-	20,000	20,000	20,000
Trust For London	-	55,750	55,750	35,000
Sub-total	-	1,050,383	1,050,383	1,263,456

**3 Income from other trading activities**

	Unrestricted £	Restricted £	2016 Total £	2015 Total £
Membership fees	16,630	-	<b>16,630</b>	24,672
Associate membership fees	3,535	-	<b>3,535</b>	2,095
Conference fees	6,140	-	<b>6,140</b>	6,527
Training packs	850	-	<b>850</b>	1,880
Other income	12,152	1,000	<b>13,152</b>	2,132
	<u>39,307</u>	<u>1,000</u>	<u><b>40,307</b></u>	<u>37,306</u>



## 4 Analysis of expenditure

	Direct cost of activities £	Grant funding of activities £	Support costs £	2016 Total £	2015 Total £
MOJ Infrastructure	438,441	50,000	34,562	523,003	623,316
Other support, representation and	435,224	5,000	79,034	519,258	112,738
NOMS Valuing Volunteering	68,221	-	3,422	71,643	-
Health Work	49,156	-	7,366	56,522	47,473
Arts Alliance	47,468	-	4,697	52,165	66,361
The Good Prison (Lemos and Crane)	36,900	-	3,401	40,301	6,044
Just Mentoring	34,597	-	44	34,641	-
JIVE Project	34,295	-	160	34,455	43,630
MEAM – Local Development	26,194	-	2,342	28,536	9,539
London Shared Evidence	25,313	-	1,966	27,279	-
London Development Project	22,412	-	1,244	23,656	38,298
Oak PbR(Oak Foundation)	23,290	-	-	23,290	-
CFJ Innovation	17,416	-	148	17,564	11,962
Families	14,862	-	1,977	16,839	-
MEAM – Policy	16,601	-	-	16,601	17,217
Pilgrim Trust (Women Offenders)	13,020	-	2,173	15,193	20,000
Building capacity in the South West	9,273	-	3,952	13,225	144,040
Transition to Adulthood project	11,670	-	546	12,216	15,967
Wales Project	11,236	-	422	11,658	-
NE Local Development	5,551	-	759	6,310	10,504
Paul Hamlyn Foundation	-	-	-	-	100,000
Small and innovative project	-	-	-	-	85
Home Office Safer Future Communities	-	-	-	-	8,736
NOMS Legal Support	-	-	-	-	46,240
NOMS – BAME	-	-	-	-	19,087
	<b>1,341,140</b>	<b>55,000</b>	<b>148,215</b>	<b>1,544,355</b>	<b>1,341,237</b>
Grants and partnership payments made (note 5)	-	55,000	-	55,000	184,907
Salaries	808,603	-	-	808,603	733,129
Travel and subsistence for staff	87,133	-	-	87,133	73,112
Recruitment costs	17,222	-	-	17,222	12,668
Fees for freelance workers	304,427	-	-	304,427	94,914
Rent	-	-	31,940	31,940	31,820
Insurance	-	-	2,890	2,890	2,500
Stationery, printing and photocopy	-	-	8,885	8,885	14,493
Telephone and internet charges	-	-	12,000	12,000	15,798
Postage	-	-	1,475	1,475	2,070
Computer software and maintenance	-	-	22,208	22,208	14,112
Sundry expenses	-	-	1,627	1,627	155
Subscriptions	-	-	2,696	2,696	1,951
Newsletter and publications	28,613	-	-	28,613	38,475
Training for staff and volunteers	9,621	-	-	9,621	2,168
Training for beneficiaries	2,530	-	-	2,530	-
Depreciation	-	-	8,063	8,063	8,643
Conference costs	38,667	-	-	38,667	27,627
Database development	4,608	-	-	4,608	4,700
Professional fees	9,769	-	-	9,769	26,220
Network development	-	-	-	-	8,736
Partnership Involvement	-	-	-	-	2,835
Rates, light and heat	-	-	2,755	2,755	2,559
Bank charges and interest	-	-	99	99	284
Meeting costs	-	-	8,156	8,156	10,574
Website development	17,266	-	-	17,266	26,789
Partners staff fees	55,175	-	-	55,175	-
Digital media – licences	1,450	-	-	1,450	-
Health & safety	-	-	1,477	1,477	-
	<b>1,385,084</b>	<b>55,000</b>	<b>104,271</b>	<b>1,544,355</b>	<b>1,341,237</b>

Governance costs consist of audit fees of £7,100 (2015: £7,000).

**5 Grant making**

	Grants to institutions £	Grants to individuals £	Support costs £	Grants to institutions £	2016 £
NCVO	5,000	-	-	5,000	-
2nd Chance	50,000	-	-	50,000	-
Action for Prisoners Families	-	-	-	-	65,625
Women's Breakout	-	-	-	-	50,000
BTEG	-	-	-	-	49,282
Wales Council for Voluntary Action	-	-	-	-	20,000
At the end of the year	55,000	-	-	55,000	184,907

The NCVO grant is a one-off payment in support of a charity campaign coalition.

The 2nd Chance grant is awarded through NOMS for partners working together with Clinks to achieve the same objectives and outputs.

**6 Net income / (expenditure) for the year**

This is stated after charging / (crediting):

	2016 £	2015 £
Depreciation	8,063	8,643
Operating lease rentals:		
Property	11,507	27,089
Auditors' remuneration (excluding VAT):		
Audit	7,100	7,000
Other services	350	-

**7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2016 £	2015 £
Salaries and wages	683,857	629,777
Social security costs	51,150	59,477
Pension contributions and other employee benefits	73,596	43,875
	808,603	733,129

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

	2016 No.	2015 No.
£70,000 – £79,999	2	1

The total employee benefits including pension contributions of the key management personnel were £103,123 (2015: £79,554).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2015: £nil). No charity trustee received payment for professional or other services supplied to the charity (2015: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £569 (2015: £155) incurred by 2 (2015: 2) members relating to attendance at meetings of the trustees.

**8 Staff numbers**

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

	2016 No.	2015 No.
Projects	12.0	12.2
Support	7.0	5.4
Governance	2.0	1.0
	21.0	18.6
	21.0	18.6

**9 Related party transactions**

There are no related party transactions to disclose for 2016 (2015: none).

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

**10 Taxation**

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

**11 Tangible fixed assets**

	Computer equipment £	Total £
<b>Cost or valuation</b>		
At the start of the year	46,740	46,740
Additions in year	3,012	3,012
	49,752	49,752
<b>Depreciation</b>		
At the start of the year	30,732	30,732
Charge for the year	8,063	8,063
	38,795	38,795
<b>Net book value</b>		
At the end of the year	10,957	10,957
At the start of the year	16,008	16,008

All of the above assets are used for charitable purposes.

**12 Debtors**

	2016 £	2015 £
Trade debtors	5,251	2,108
Other debtors	3,966	2,349
Prepayments	6,043	5,616
Accrued income	1,579	-
	16,839	10,073
	16,839	10,073

**13 Creditors: amounts falling due within one year**

	2016 £	2015 £
Trade creditors	115,360	35,356
Taxation and social security	17,258	18,598
Other creditors	56,883	-
Accruals	33,583	19,612
Deferred income	61,840	100,000
	<u>284,924</u>	<u>173,566</u>

**14 Deferred income**

Deferred income comprises membership and grant income received during the year for use in 2016/17.

	2016 £	2015 £
Balance at the beginning of the year	100,000	100,000
Amount released to income in the year	(50,000)	-
Amount deferred in the year	11,840	-
	<u>61,840</u>	<u>100,000</u>

**15 Analysis of net assets between funds**

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	8,248	2,709	10,957
Net current assets	657,088	169,123	826,211
	<u>665,336</u>	<u>171,832</u>	<u>837,168</u>

## 16 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Arts Alliance	49,115	51,000	(59,665)	-	40,450
CFJ Innovation	3,998	15,960	(19,958)	-	-
Building capacity in the South West	15,263	-	(13,225)	-	2,038
Transition to Adulthood (T2A) Project	632	11,900	(12,216)	-	316
JIVE Project	8,754	-	(34,681)	-	(25,927)
Home Office	3,168	-	-	(3,168)	-
Health Work	-	65,000	(65,000)	-	-
MEAM – Local Development	16,336	13,261	(29,597)	-	-
MEAM – Policy	-	22,351	(22,351)	-	-
London Development Project	14,906	8,750	(23,656)	-	-
NE Local Development	22,484	-	(6,310)	-	16,174
Women Offenders	-	20,000	(17,310)	-	2,690
Infrastructure Fund	-	523,003	(523,003)	-	-
Families	-	16,839	(16,839)	-	-
Wales Project	-	11,658	(11,658)	-	-
The Good Prison (Lemos and Crane)	56,956	60,000	(40,301)	-	76,655
London Shared Evidence	-	47,000	(27,279)	-	19,721
Oak PbR(Oak Foundation)	-	48,909	(25,619)	-	23,290
NOMS Valuing Volunteering	-	100,000	(84,686)	-	15,314
Just Mentoring	-	35,752	(34,641)	-	1,111
<b>Total restricted funds</b>	<b>191,612</b>	<b>1,051,383</b>	<b>(1,067,995)</b>	<b>(3,168)</b>	<b>171,832</b>
<b>Unrestricted funds:</b>					
Paul Hamlyn	-	66,667	(66,667)	-	-
J Paul Getty Jnr Charitable Trust	-	50,000	(50,000)	-	-
Esmée Fairbairn Foundation	-	65,000	(65,000)	-	-
Monument Trust (Z Sainsbury Family)	-	50,000	(50,000)	-	-
Transform Justice	-	2,000	(2,000)	-	-
Tudor Trust	-	50,000	(50,000)	-	-
<b>Total Unrestricted funds</b>	<b>-</b>	<b>283,667</b>	<b>(283,667)</b>	<b>-</b>	<b>-</b>
<b>General funds</b>	<b>811,047</b>	<b>43,814</b>	<b>(192,693)</b>	<b>3,168</b>	<b>665,336</b>
<b>Total unrestricted funds</b>	<b>811,047</b>	<b>327,481</b>	<b>(476,360)</b>	<b>3,168</b>	<b>665,336</b>
<b>Total funds</b>	<b>1,002,659</b>	<b>1,378,864</b>	<b>(1,544,355)</b>	<b>-</b>	<b>837,168</b>

### **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 offenders and their families. This includes developing the Arts Alliance as the main national network for arts organisations that work in the criminal justice system.

#### **CFJ Innovation**

The StreetCraft Scholarships are a partnership between the Young Foundation, Centre for Justice Innovation and Clinks. They are aimed at practitioners who wish to put a creative idea for sustainable criminal justice innovation into practice and two of the practitioners receive tailored support from Clinks.

#### **Building Capacity in the South West**

Our current work aims to enable local voluntary organisations working with offenders to adapt to the changing Criminal Justice System, whilst also using local experience to help shape national policy.

#### **Transition to Adulthood (T2A) Project**

The Alliance is a broad coalition of organisations and individuals which identifies and promotes the need for a distinct and radically different approach to young adults in the Criminal Justice System; an approach that is proportionate to their maturity and responsive to their specific needs. Clinks is currently developing guidance for probation practitioners on working with young adults, on behalf of the Transitions to Adulthood Alliance.

#### **JIVE Project**

This project has established a network of non Government organisations [NGOs] working in the criminal justice sector in order to exchange ideas and share good practice. There are two main areas of work that the project focuses on: 1] the role and value of volunteers working with offenders, their families and victims and 2] working effectively in partnership with statutory and private organisations. As the funds are paid in arrears, this fund shows a negative balance at the year end which will be covered by funds received in 2016/17.

#### **Home Office**

Safer Future Communities is supporting the Voluntary Community and Social Enterprise (VCSE) Sector to engage with and influence the forthcoming Police and Crime Commissioners (PCCs) and the new commissioning landscape in which they will operate. We are working through local Safer Future Communities networks made up of VCSE organisations in each police force area in England and Wales.

#### **Health Work**

Clinks, along with NACRO and Action for Prisoners' Families, are members of the criminal justice group in the Strategic Partner Programme 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.

#### **MEAM – Local Development/MEAM – 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 is 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 Live's 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.

**Restricted funds (continued)**

**London Development Project**

The project focuses on the changing criminal justice landscape, as it affects the voluntary sector in the London boroughs and pan-London, encompassing Integrated Offender Management (IOM), Transforming Rehabilitation, changes to the delivery of offender health services, the localism agenda, and the challenges and opportunities of commissioning and procurement.

**NE Local Development**

The work in the North East supports the Voluntary, Community and Social Enterprise (VCSE) Sector to reduce crime, promote community safety, and reduce re-offending. The project focusses on the changing Criminal Justice System (CJS) landscape, as this affects the VCSE sector in the North East.

**Women Offenders**

This focusses on Clinks policy work with female offenders, highlighting the specific needs faced by female offenders through reactive and proactive policy work including briefing papers and consultation responses; and to support and raise the profile of the sector providing specialised gender-specific support.

**Infrastructure Fund– Ministry of Justice**

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

**Families – Ministry of Justice**

Clinks is giving a collective voice to organisations that support the families of prisoners. Clinks aims to influence policy and practice development through strengthening the evidence base for investing in good quality family support, showcase good and innovative practice and improve the awareness and knowledge of organisations outside the Criminal Justice System of the needs of the families of prisoners.

**Wales Project – Ministry of Justice**

The project is working in partnership to support the voluntary sector in Wales. Our aim is to promote the role of the voluntary sector working in the Criminal Justice System (CJS). In Wales some elements of the CJS are devolved, so we work with partners to ensure our resources reflect the different landscape in Wales and other issues that impact on our members and their service users.

**The Good Prison – Lemos and Crane**

The project aims to build and provide support to the voluntary sector and prisons, to enable a strong voluntary sector engagement that will support the rehabilitation and resettlement of offenders, wherever they are serving their sentences. It will be conducted alongside Lemos and Crane's Good Prisons project.

**London Shared Evidence**

Clinks is working with stakeholders in London to explore the development of a shared evidence approach to measuring impact.

**Oak PbR – Oak Foundation**

Funding Russell Webster to provide information to the voluntary sector on payment by results.

**NOMS Valuing Volunteering**

This project explored how we can increase the amount and scope of prison volunteering across England and Wales. It identified good practice that can be used more widely to maximise the impact of volunteering and minimise any barriers that limit its use. The Valuing volunteers publication is intended to inform individuals and organisations involved with, or interested in, enhancing volunteering in prison.

**Just Mentoring**

Just Mentoring connects local services with people who need support. The Just Mentoring directory provides key information about vital mentoring services for people who have committed offences.

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

	2016 £	2015 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>(165,491)</b>	<b>149,249</b>
Depreciation charges	8,063	8,643
Dividends, interest and rent from investments	(4,507)	(3,356)
(Increase)/decrease in debtors	(6,766)	90,306
Increase/(decrease) in creditors	111,358	(126,665)
<b>Net cash provided by / (used in) operating activities</b>	<b>(57,343)</b>	<b>118,177</b>

## 18 Analysis of cash and cash equivalents

	At 1 April 2015 £	Cash flows £	At 31 March 2016 £
Cash at bank and in hand	455,439	(59,244)	<b>396,195</b>
Notice deposits (less than three months)	694,705	3,394	<b>698,099</b>
<b>Total cash and cash equivalents</b>	<b>1,150,144</b>	<b>(55,850)</b>	<b>1,094,294</b>

## 19 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2016 £	2015 £
Less than one year	11,507	11,507
One to five years	46,028	46,028
Over five years	-	11,507
	<b>57,535</b>	<b>69,042</b>

## 20 Contingent assets or liabilities

£50,000 has been accrued (within other creditors) for tax liabilities potentially due on staff benefits over the past 5 years. This issue is under discussion with HMRC.

## 21 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.