

CLiNKs

Supporting the voluntary sector
working in the criminal justice system



National
Criminal Justice
Arts Alliance



Financial Review



Contents

Financial review

- 3 Financial Review**
- 7 Independent Auditors report**
- 10 Financial statements**
- 12 Notes to the financial statements**
- 23 Reference and administrative information**
- 24 Thank you to our funders**
- 25 Charity information**

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.

Clinks started the 2023-24 financial year with a positive outlook. Despite the impact of the cost-of-living crisis on our finances, we were able to offer our staff team a 2% living wage increase and focused our efforts on reducing costs.

The trustees approved a deficit budget in April 2023, following a slight revision down in our reserves requirement due to changes in staff tenure and the organisation adopting fully remote working since 2022. The deficit agreed in April 2023 was £237,000. The board agreed to such a speculative deficit due to the staff turnover levels at the start of the year organically impacting on cost, the planned restructuring of internal teams within Clinks and the planned activity regarding income generation and diversification of funds.

We concluded March 2024 with a reserves balance of £296,268, making up the majority of our free reserves. We concluded the year with an unrestricted funds deficit of £19,163 which we planned into a revised reserves calculation for the 2024-25 year.

Clinks has met all funder deliverables in this financial year and, despite some longer-term funding agreements and partnerships coming to a natural end, continues to focus on driving new income streams.

Clinks' reserves levels ensure that we hold appropriate levels to remain financially stable. However, some extensive work will be completed in the 2024-25 year to revise the reserves in line with the new structure of the organisation carried out in the 2023-24 year. The calculated required reserves level for 2023-24 was £319,000.

The support of our funders is invaluable to Clinks, enabling us to renew our commitment to support the sector through challenging times. We acknowledge and are grateful for the vital support of both long-standing and new funders, who have enabled us to successfully fulfil our objectives and to implement our ambitious plans, which we intend to build on over the next few years. This funding allows Clinks to continue to effect positive change for people in the criminal justice system by supporting a vibrant and resilient voluntary sector, and by working with our members to influence policy.

The excellent news that funding from Arts Council England for our National Criminal Justice Arts Alliance would be extended for an additional year, meant that we were able to plan significant and exciting events for our arts sector members, including the annual and widely appreciated 'Anne Peaker' event. Also, due to a welcome further year's extension of funding through the Department of Health and Social Care, our Health and Wellbeing Alliance was able to continue its working relationships to provide that much needed support in this area.

Our CEO, Anne Fox, has focused on developing new sources of income generation for the organisation as part of our longer-term funding plan. This includes launching Clinks Consulting, which received its flagship funds in this financial year and has begun to gain momentum; we look forward to seeing this gain further traction in the next financial year and beyond. Anne is networking across civil society to encourage organisations to work with Clinks in partnership, where together we can have a greater impact and secure further consultancy work for 2024-25.

Principle risks and uncertainties

Clinks started the year with active engagement of our full staff team and board on an away day, making the most of our skills and expertise available and enabling strong relationships to develop. The Finance and Human Resources Committee continued its much-valued work in supporting the board in the overall management of Clinks' finance and HR matters.

Clinks' trustees acknowledge their responsibility for identifying and managing the risks to which the charity is exposed. Quarterly reviews of the risk register ensure that the trustees are well informed to arrive at a set of parameters and decisions for the amount of risk they consider to be acceptable. This includes reviewing staff turnover by ensuring that we analyse exit interviews and introducing staff surveys to ensure that we can minimise staff turnover. Staff changes impacted towards the end of the financial year after our Director of Corporate Services took voluntary redundancy as part of our restructure, followed in short succession by our HR Officer and our Finance Officer both resigning and moving on to progressive roles in the charity sector. This in turn has led to an increased pressure on the remaining Corporate Services team. Clinks has sourced external support for management accounts and HR support; therefore we view this as an opportunity to refresh our processes and our ways of working, at the same time being mindful of with our salary costs.

The Trustees continue to examine the level of risk for Clinks on various matters each quarter. However, the largest risk prevailing through the year is the lack of funding opportunities that not only align with Clinks priorities but will also support infrastructure which has never been more needed in terms of support to the sector.

Reserves policy and going concern

Clinks has been navigating changing policy priorities and we have been adjusting our response for support to the sector. We enter the next financial year with caution and a small amount of uncertainty. Our infrastructure funding from HMPPS now enters the third year of a 3-year agreement and we are operating with a lean approach to expenditure and careful management of staff workloads, so as to not overburden our team.

At the time of signing this report we are aware that there will be a new infrastructure grant from MoJ/HMPPS for 4 years from April 2025. We have considered the information available at this stage and believe it is a good fit for Clinks' priorities and future plans. We intend to bid for this grant, however the outcome of the bidding process will not be determined until the end of 2024. The possibility that we will lose this critical source of revenue is one of the scenarios that we model as part of our reserves-setting process. Clinks reserves policy and the current level of reserves we hold reflect the most resource heavy of these scenarios and are kept under tight review by our finance, HR and risk committee. We therefore believe that the level of reserves we hold is appropriate, and that it is appropriate that these accounts are produced on a going concern basis.

Clinks will continue to monitor this position, and a review will be undertaken early in the 2024-25 year to determine Clinks' appropriate level of reserves.

Statement on fundraising practices

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

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

Structure, governance and management

Clinks is governed by a Board of Trustees, which consists of at least eight members elected by members of the charity and up to four people who may be co-opted by the Board of Trustees. The Board of Trustees co-opts additional members to ensure a diverse board with the right mix of skills and experience. Clinks has a Finance and Human Resources committee which meets quarterly to discuss key finance and human resources (HR) issues and reports back to the Board of Trustees. It is chaired by the Treasurer. Clinks' business model now has expertise in-house for business functions such as Finance, Governance and fundraising, and is now outsourcing additional Finance and HR support overseen by the Deputy Chief Executive Officer and the Business Manager with expertise added by Clinks' Treasurer.

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

Appointment of trustees

Clinks' renowned Chair Roma Hooper (OBE) will be stepping down at next year's AGM having served 2 terms with us. Roma has brought a wealth of guidance and experience to the role for which we will always remain grateful. We will begin the 2024-25 year with active recruitment for an equally dynamic new Chair who is keen to steer Clinks into a new era. We have also finished off this financial year with a trustee recruitment drive. The calibre of applicants was exceptionally high, and we plan to onboard four new Trustees who bring a varied and valuable array of skills and experience to our board table. The four Trustees will formally join our board as soon as possible.

Trustee induction and training

New trustees are given a copy of the Clinks Trustee Handbook, which includes a range of key documents, including the articles of association, recent accounts, the business plan and minutes of previous meetings. The new trustees meet with the CEO and key staff to discuss their role and priorities and to better understand their skills and interests and how these apply to our shared goals.

Remuneration policy for key management personnel

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

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

Starting salary and increments

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

Statement of responsibilities of the trustees

The trustees (who are also directors of Clinks for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2024 was eight (in 2023 it was six). 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

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

The trustees' annual report has been approved by the trustees on 5 November 2024 and signed on their behalf by:

Simon Alsop
Treasurer

Independent auditor's report

Opinion

We have audited the financial statements of Clinks (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relation to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Clinks' ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

This description forms part of our auditor's report.

Use of our report

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

Jonathan Orchard (Senior statutory auditor)

for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane London, EC1Y 0TG

Financial statements

Statement of financial activities (incorporating an income and expenditure account) for the year ended 31 March 2024

		Unrestricted	Restricted	2024 Total
	Note	£	£	£
Income from:				
Charitable activities				
Support, representation and promotion	2	168,466	985,235	1,153,701
Other trading activities	3	77,973	-	77,973
Interest	4	1,906	-	1,906
Total income				
		248,345	985,235	1,233,580
Expenditure on:				
Charitable activities				
Support, representation and promotion	5a	267,508	1,000,525	1,268,033
Total expenditure		267,508	1,000,525	1,268,033
Net (expenditure) for the year				
	7	(19,163)	(15,290)	(34,453)
Transfers between funds				
		-	-	-
Net movement in funds		(19,163)	(15,290)	(34,453)
Reconciliation of funds:				
Total funds brought forward		315,431	15,290	330,721
Total funds carried forward		296,268	-	296,268

Unrestricted	Restricted	2023 Total
£	£	£
269,311	989,565	1,258,876
44,241	-	44,241
150	-	150
313,702	989,565	1,303,267
441,693	992,863	1,434,556
441,693	992,863	1,434,556
(127,991)	(3,298)	(131,289)
-	-	-
(127,991)	(3,298)	(131,289)
443,422	18,588	462,010
315,431	15,290	330,721

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 17a to the financial statements.

Balance sheet

as at 31 March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets:					
Tangible assets	12		7,778		12,939
Current assets:					
Debtors	13	156,334		68,387	
Short term deposit		200,060		298,053	
Cash at bank and in hand		67,442		106,611	
		423,836		473,050	
Liabilities:					
Creditors: amounts falling due within one year	14	135,346		155,269	
Net current assets			288,490		317,782
Total net assets			296,268		330,721
The funds of the charity:	17a				
Restricted income funds			-		15,290
Unrestricted income funds:					
General funds		296,268		315,431	
Designated funds		-		-	
Total unrestricted funds			296,268		315,431
					-
Total charity funds			296,268		330,721

Approved by the management committee on 5 November 2024 and signed on its behalf by:

Simon Alsop
Treasurer

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

Statement of cash flows

for the year ended 31 March 2024

Reconciliation of net income / (expenditure) to net cash flow from operating activities				2024	2023
				£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)				(34,453)	(131,289)
Depreciation charges				5,161	5,190
Dividends and interest from investments				1,906	150
(Increase)/decrease in debtors				(87,947)	(30,757)
Increase/(decrease) in creditors				(19,923)	(23,479)
Net cash provided by / (used in) operating activities				(135,256)	(180,185)
		Note	2024		2023
			£	£	£
Cash flows from operating activities					
Net cash provided by / (used in) operating activities				(135,256)	(180,185)
Cash flows from investing activities:					
Dividends and interest from investments			(1,906)		(150)
Purchase of fixed assets			-		(972)
Net cash (used in) investing activities				(1,906)	(1,122)
Change in cash and cash equivalents in the year				(137,162)	(181,307)
Cash and cash equivalents at the beginning of the year				404,664	585,971
Cash and cash equivalents at the end of the year		18		267,502	404,664

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting Policies

a) Statutory information

Clinks is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is 82a James Carter Road, Mildenhall, Bury St Edmunds, IP28 7DE.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015/March 2018) and the Companies Act 2006/Charities Act 2011.

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

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

c) Public benefit entity

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

d) Going concern

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

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

e) Income

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

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

f) Interest receivable

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

g) Fund accounting

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

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

h) Expenditure and irrecoverable VAT

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

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

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

i) Allocation of support costs

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

- Projects 90%
- Support costs 9%
- Governance costs 1%

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

j) Operating leases

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

k) Tangible fixed assets

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

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

The depreciation rates in use are as follows:

- Computer four years

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

p) Grants payable

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

q) Pensions

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

2. Income from charitable activities

	2024				2023		
	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total
	£	£	£		£	£	£
Grants	168,466	985,235	1,153,701		269,311	989,565	1,258,876
Total income from charitable activities	168,466	985,235	1,153,701		269,311	989,565	1,258,876
Restricted grants consist of:							
Lloyds Bank Foundation for England and Wales		-	-		-	97,255	97,255
Barrow Cadbury Trust	-	53,000	53,000		-	50,000	50,000
HM Prison and Probation Service / Ministry of Justice - Infrastructure Grant	-	550,000	550,000		-	550,000	550,000
City Bridge Trust	-	53,274	53,274		-	54,350	54,350
Criminal Justice in Wales (CJiW)	-	19,311	19,311		-	5,000	5,000
Arts Council England	-	66,196	66,196		-	66,196	66,196
Paul Hamlyn Foundation (Inspiring Futures)	-	-	-		-	50,000	50,000
Plymouth City Council	-	-	-		-	41,632	41,632
Cambridge University	-	-	-		-	4,356	4,356
Making Every Adult Matter (MEAM)	-	9,374	9,374		-	-	-
Department for Health and Social Care – VCSE Health and Wellbeing Alliance	-	108,680	108,680		-	70,776	70,776
Porticus Family	-	75,400	75,400		-	-	-
City Bridge Foundation - Good Prisons Project	-	50,000	50,000		-	-	-
Sub-total	-	985,235	985,235		-	989,565	989,565

3. Income from other trading activities

	2024				2023		
	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total
	£	£	£		£	£	£
Membership fees	36,333	-	36,333		30,453	-	30,453
Associate membership fees	275	-	275		1,245	-	1,245
Consultancy Fees Earned	2,250	-	2,250		-	-	-
Paid listings	3,450	-	3,450		3,700	-	3,700
Conference fees	25,867	-	25,867		7,400	-	7,400
Donations	1,000	-	1,000		200	-	200
Other income	8,798	-	8,798		1,243	-	1,243
Sub-total	77,973	-	77,973		44,241	-	44,241

4. Income from investments

	2024				2023		
	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total
	£	£	£		£	£	£
Interest receivable	1,906	-	1,906		150	-	150
Sub-total	1,906	-	1,906		150	-	150

5a. Analysis of expenditure

	Direct cost of activities	Grant funding of activities	Support costs	Governance costs	2024 Total	2023 Total
	£	£	£		£	
Grants and partnership payments made (note 6)	-	-	-	-	-	44,550
Salaries	1,001,392	-	-	-	1,001,392	1,168,012
Travel and subsistence for staff	41,266	-	-	251	41,517	26,417
Recruitment costs	-	-	-	-	-	3,922
Fees for freelance workers	63,133	-	2,700	-	65,833	25,431
Premises costs	-	-	9,517	-	9,517	7,389
Office costs	-	-	44,097	-	44,097	38,049
Subscriptions	-	-	9,243	-	9,243	-
Newsletter and publications	-	-	5,939	-	5,939	7,190
Training for staff and volunteers	-	-	35	-	35	699
Training for beneficiaries	-	-	-	-	-	140
Depreciation	-	-	5,161	-	5,161	5,190
Conference costs	11,623	-	-	-	11,623	28,793
Professional fees	3,682	-	7,630	-	11,312	13,916
Audit fees	-	-	-	10,080	10,080	11,208
Network development	10,000	-	-	-	10,000	-
Partnership Involvement	4,000	-	-	-	4,000	-
Bank charges and interest	-	-	4,697	-	4,697	274
Meeting costs	723	-	-	-	723	2,163
Management Committee Costs	-	-	201	-	201	1,105
Website development/maintenance	-	-	24,058	-	24,058	32,626
Partners staff fees	-	-	-	-	-	7,500
Digital media - licences	-	-	8,605	-	8,605	9,983
Sub-total	1,135,819	-	121,883	10,331	1,268,033	1,434,556

Of the total expenditure £267,508 (2023: £441,693) was unrestricted and £1,000,525 (2023: £992,863) was restricted.

5b. Analysis of expenditure (prior year)

	Direct cost of activities	Grant funding of activities	Support costs	Governance costs	2023 Total
	£	£	£		£
Grants and partnership payments made (note 6)	-	44,550	-	-	44,550
Salaries	1,168,012	-	-	-	1,168,012
Travel and subsistence for staff	26,417	-	-	-	26,417
Recruitment costs	3,355	-	567	-	3,922
Fees for freelance workers	25,431	-	-	-	25,431
Premises costs	-	-	7,389	-	7,389
Office costs	-	-	38,049	-	38,049
Subscriptions	-	-	-	-	-
Newsletter and publications	7,190	-	-	-	7,190
Training for staff and volunteers	-	-	699	-	699
Training for beneficiaries	140	-	-	-	140
Depreciation	-	-	5,190	-	5,190
Conference costs	28,793	-	-	-	28,793
Professional fees	13,916	-	-	-	13,916
Audit fees	-	-	-	11,208	11,208
Bank charges and interest	-	-	274	-	274
Meeting costs	2,163	-	-	-	2,163
Management Committee Costs	-	-	1,105	-	1,105
Website development/maintenance	-	-	32,626	-	32,626
Partners staff fees	7,500	-	-	-	7,500
Digital media - licences	9,983	-	-	-	9,983
Sub-total	1,292,899	44,550	85,899	11,208	1,434,556

6. Grant making (current year)

	Grants to institutions	2024	2023
	£	£	£
Department for Health and Social Care – VCSE Health and Wellbeing Alliance	-	-	25,200
Criminal Justice Board for Wales	-	-	3,640
Lloyds Bank Foundation - Stronger Voice	-	-	15,710
At the end of the year	-	-	44,550

7. Net income / expenditure for the year

This is stated after charging / (crediting):	2024	2023
	£	£
Depreciation	5,161	5,190
Auditor's remuneration (excluding VAT):		
Audit	8,400	9,340

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

Staff costs were as follows:	2024	2023
	£	£
Salaries and wages	854,352	971,817
Social security costs	92,874	103,579
Pension contributions and other employee benefits	54,166	92,616
	1,001,392	1,168,012
The following number of employees received salary and employee benefits (excluding employer pension costs) during the year between:	2024	2023
	No.	No.
£60,000 - £69999	1	-

The total employee benefits including pension contributions of the key management personnel were £291,903 (2023: £259,802). The Leadership Team comprises of the CEO, DCEO plus three key employees.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £251 (2023: £285).

9. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:	2024	2023
	No.	No.
Projects	16	17
Support	9	12
	25	29

10. Related party transactions

There are no related party transactions to disclose for 2024 (2023: none).

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

11. Taxation

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

12. Tangible fixed assets

	Computer equipment	Total
	£	£
Cost or valuation		
At the start of the year	92,855	92,855
Additions in year	-	-
At the end of the year	92,855	92,855
Depreciation		
At the start of the year	79,917	79,917
Charge for the year	5,161	5,161
At the end of the year	85,078	85,078
Net book value		
At the end of the year	7,778	7,778
At the start of the year	12,939	12,939

All of the above assets are used for charitable purposes.

13. Debtors

	2024	2023
	£	£
Trade debtors	15,124	31,209
Accrued Income	137,583	
Other debtors	2,125	22,464
Prepayments	1,502	14,714
	156,334	68,387

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,940	18,700
Taxation and social security	64,272	42,237
Other creditors	2,930	32,060
Accruals	47,029	42,032
Deferred income	18,175	20,240
	135,346	155,269

15. Deferred income

Deferred income comprises membership and grant income received during the year for use in 2024/2025	2024	2023
	£	£
Balance at the beginning of the year	20,240	20,000
Amount released to income in the year	(20,240)	(20,000)
Amount deferred in the year	18,175	20,240
Balance at the end of the year	18,175	20,240

16a. Analysis of net assets between funds (current year)

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	7,778	-	7,778
Net current assets	288,490	-	288,490
Net assets at the end of the year	296,268	-	296,268

16b. Analysis of net assets between funds (year prior)

	General unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	12,939	-	12,939
Net current assets	302,492	15,290	317,782
Net assets at the end of the year	315,431	15,290	330,721

17a. Movements in funds (current year)

	At 1 April 2023	Income & gains	Expenditure & losses	Transfers	At 31 March 2024
	£	£	£	£	£
Restricted funds:					
National Criminal Justice Arts Alliance	15,290	66,196	(81,486)	-	-
Criminal Justice in Wales Board	-	19,311	(19,311)	-	-
Department for Health and Social Care – VCSE Health and Wellbeing Alliance	-	108,680	(108,680)	-	-
Making Every Adult Matter – Policy	-	9,374	(9,374)	-	-
City Bridge Trust	-	53,274	(53,274)	-	-
City Bridge Foundation - Good Prisons Project	-	50,000	(50,000)	-	-
Porticus Family	-	75,400	(75,400)	-	-
Ministry of Justice – Infrastructure	-	550,000	(550,000)	-	-
Barrow Cadbury Trust – Policy Engagement	-	53,000	(53,000)	-	-
Total restricted funds	15,290	985,235	(1,000,525)	-	-
Unrestricted funds:					
Total Unrestricted funds	315,431	248,345	(267,508)	-	296,268
Designated Funds:					
	-	-	-	-	-
Total unrestricted funds	315,431	248,345	(267,508)	-	296,268
Total funds	330,721	1,233,580	(1,268,033)	-	296,268

17b. Movements in funds (year prior)

	At 1 April 2022	Income & gains	Expenditure & losses	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted funds:					
National Criminal Justice Arts Alliance	12,570	120,552	(117,832)	-	15,290
Lloyds Bank Foundation for England & Wales	2,611	97,255	(99,865)	-	-
Criminal Justice Board for Wales	-	5,000	(5,000)	-	-
Plymouth City Council	-	41,632	(41,632)	-	-
Department for Health and Social Care – VCSE Health and Wellbeing Alliance	-	70,776	(70,776)	-	-
Making Every Adult Matter – Policy	-	-	-	-	-
City Bridge Trust	-	54,350	(54,350)	-	-
Ministry of Justice – Infrastructure	-	550,000	(550,000)	-	-
Greater London Authority – Grassroots Society	3,408	-	(3,408)	-	-
Barrow Cadbury Trust – Policy Engagement	-	50,000	(50,000)	-	-
Total restricted funds	18,589	989,565	(992,863)	-	15,290
Total unrestricted funds	443,422	313,702	(441,694)	-	315,431
Total funds	462,011	1,303,267	(1,434,557)	-	330,721

Purposes of restricted funds

National Criminal Justice Arts Alliance

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

Lloyds Bank Foundation for England and Wales

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

City Bridge Trust and Civil Society Roots Fund

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

City Bridge Foundation - Good Prison Project

Funding to deliver the Good Prison Project in HMP Isis which includes a specific voluntary sector coordinator stationed at the prison to facilitate better ways of working between the prison and the voluntary sector in order to provide best possible opportunities for the men at HMP Isis.

Porticus - Families Network

Porticus has funded the creation of Clinks' specialist Family Support network which includes specialist organisations who support families of individuals in the criminal justice system and this is building momentum.

Criminal Justice in Wales Board

Funding from the Criminal Justice in Wales Board to deliver the Community Engagement Network which enables the Criminal Justice System Anti-Racist Action Plan to be effectively progressed.

Health Work

Clinks is part of the VCSE Health and Wellbeing Alliance, funded by the Department for Health and Social Care. The Alliance is a partnership between sector representatives and the health and care system. Clinks focuses on matters relating to health and justice.

MEAM - Local Development / MEAM - Policy

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.

Policy Engagement

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

Infrastructure Fund - HM Prison and Probation Service / Ministry of Justice

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

18. Analysis of cash and cash equivalents

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	106,611	(39,169)	67,442
Notice deposits (less than three months)	298,053	(97,993)	200,060
Total cash and cash equivalents	404,664	(137,162)	267,502

19. Legal status of the charity

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

Reference and administrative information

Company number: 3562176

Charity number: 1074546

Registered office and operational address: 82A James Carter Road, Mildenhall, Suffolk IP28 7DE

Country of registration: England and Wales

Country of incorporation: United Kingdom

Trustees: Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

- Roma Hooper OBE – Chair
- Kelly Loftus
- Simon Alsop – Treasurer
- Donna Everett
- Salim Baba
- Simon Ruding
- Amina Ditta
- Maisie Hulbert
- Jessica Southgate (resigned November 2023)
- Tanya Lightfoot-Taylor (board fellowship programme, volunteer)

Key management personnel: Anne Fox – Chief Executive Officer

Bankers: CAF Bank Limited, 25 Kingshill Avenue, West Malling, Kent ME19 4JQ

Auditor: Sayer Vincent LLP, Chartered Accountants and Statutory Auditor Invicta House, 110 Golden Lane, London EC1Y 0TG

Thank you to our funders

We would like to take this opportunity to thank all those who have donated to our work and supported us. Your support enables Clinks to continue being the backbone of the voluntary sector and helps us to make sure that people in contact with the criminal justice system are supported by a voluntary sector that is vibrant, independent and resilient. From all of us here at Clinks, thank you!

Clinks funders throughout 2023-24 were:

AB Charitable Trust; Arts Council England; The Aurum Charitable Trust; Barrow Cadbury Trust; Bromley Trust; City Bridge Foundation; Criminal Justice in Wales Board; Department of Health and Social Care; J Leon; HM Prison and Probation Service; Mayor's Office for Police and Crime; Ministry of Justice; Porticus UK.



We would also like to thank our partners this year, Q-SEED and the Making Every Adult Matter Coalition.



Join Clinks: be heard, informed, and supported

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

Join our network of over 500 members. Clinks membership offers you:

- A voice to influence change
- Practical assistance to be effective and resilient
- Support from a community of like-minded professionals.
- Membership starts at just £80 per year and is free for small and specialist organisations.

www.clinks.org/membership

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