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THE CLINK CHARITY

Limited by guarantee

Registered Charity Number 1134581
Registered Company Number 07157540 (England and Wales)

CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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THE CLINK CHARITY

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees & Directors
W Atkinson (resigned 4th March 2026)
M Balogun
P Blackwood (appointed 10th June 2026)
B Ignjatovic
C Juman
K McGrath
D Morgan
H Morley
N Patel
D Walker

Registered Office
Units 1 &2
Bessemer Park
250 Milkwood Road
London
SE24 0HG

Chief Executive
D M Edmonds (Appointed 1 April 2025)
Y M Thomas (Resigned 30 March 2025)

Company Secretary
J Sanderson (resigned 20th January 2026)
E Ringrose (appointed 9th December 2025)

Bankers	Coutts & Co 440 Strand London WC2R 0QS	Nat West 135 Bishopsgate London EC2M 3UR
Solicitors	Howard Kennedy LLP No 1 London Bridge London SE 1 9BG	
Auditors	Moore Kingston Smith LLP 9 Appold Street London EC2A 2AP	

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Chair's Statement

This has been a year of significant progress, purposeful change and renewed confidence for The Clink Charity.

The challenges facing the criminal justice system continue to grow. Prisons remain under considerable pressure, demand for rehabilitation and resettlement support is increasing, and the barriers faced by many people leaving custody remain substantial. Against this backdrop, our mission has never been more important. Every person who gains new skills, secures employment or finds the confidence to build a different future represents a life changed - not only for that individual, but for their family, their community and for society.

During the year, around **400 people** engaged with The Clink Charity's programmes, receiving more than **120,000 hours of accredited training** and achieving **420 City & Guilds qualifications** across hospitality and horticulture. These are achievements of which we can all be proud. Yet our focus has never been simply on participation, but on progression: creating genuine pathways into employment, further education and more stable, independent lives.

The quality of those outcomes is equally encouraging. Among HMP Brixton restaurant graduates who accepted our support following release, **69% progressed into employment or further education** - a figure that compares favourably with the national prison average. Results such as these demonstrate what can be achieved when accredited training, real work experience and sustained support are brought together with a clear sense of purpose.

This year also saw important milestones in the development of the Charity. We strengthened our community-based work through the continued development of our training café programme, extending opportunities to young people at risk of entering the criminal justice system. At the same time, securing a new five-year contract to continue operating our flagship restaurant at HMP Brixton provides a strong foundation for the future of one of our most established and successful rehabilitative programmes.

Like many charities, we have had to navigate a demanding financial environment. Rising costs, increasing pressures on charitable funding, and the complexities of operating within the justice system have required thoughtful decision-making and careful stewardship of our resources. Throughout the year, the Board has remained focused on balancing ambition with responsibility, ensuring that we continue to invest in the future while protecting the long-term sustainability of the organisation.

Our financial results reflect deliberate strategic choices made during a period of organisational transition. We have invested in strengthening the Charity, supported significant organisational change and, where appropriate, drawn on reserves for the purpose they were intended - to enable The Clink to continue delivering its charitable mission through a period of change. Rebuilding our reserves remains an important priority. However, as a charity, our success is measured not by the financial surplus we generate, but by the social impact we create through the responsible use of the resources entrusted to us.

I would like to thank our CEO, Donna-Marie Edmonds, who has in her first year in tenure brought leadership, energy, clarity of purpose and strategic vision to the organisation.
I would also like to thank my fellow Trustees for the expertise, commitment and constructive challenge they bring to the governance of the Charity. Strong governance is about far more than oversight; it is about ensuring that the organisation has the confidence, resilience and strategic direction to fulfil its mission in an increasingly complex environment.

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Most importantly, my sincere thanks go to our staff, volunteers, partners, funders and supporters. Their professionalism, compassion and unwavering belief in the potential of every individual make everything we achieve possible. Above all, I want to recognise the determination and resilience of our learners, whose commitment to building better futures continues to inspire us all. Their achievements are the clearest reminder of why The Clink Charity's work matters.

As we look ahead, we do so with confidence and optimism. We will continue to strengthen our social enterprises, expand opportunities for people in custody and those at risk of entering the criminal justice system, deepen partnerships with employers and supporters, and further strengthen the evidence we gather to demonstrate our impact. There will undoubtedly be challenges ahead, but there are also significant opportunities. With an outstanding staff team, committed Trustees, and the continued support of our many partners and friends, I am confident that The Clink Charity is well placed to transform many more lives in the years ahead.

Signed by:

Bojana Ignjatovic 28/9/2026
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Bojana Ignjatovic
Chair of Trustees

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Chief Executive's Report

The Clink Charity exists to create second chances.

Every day, across our restaurant, bakery, gardens, catering operations and community programmes, we provide people with the opportunity to develop real skills, gain recognised qualifications, and prepare for sustainable employment. But our work is about far more than vocational training alone. It is about restoring confidence, creating purpose, and helping people believe that a different future is possible.

We know that many of the people we support have experienced significant disadvantage long before entering the criminal justice system. Histories of trauma, exclusion from education, unstable housing, addiction and poor mental health are common. Successful reintegration therefore requires much more than a qualification. It requires sustained support, meaningful opportunity, and people who are prepared to believe in someone's potential, rather than define them by their past. That philosophy remains at the heart of everything we do.

Delivering reintegration through real work
The Clink Charity's model is deliberately different. Rather than recreating workplace environments, we train people within them.
Whether preparing food in one of our professional kitchens, serving guests in our restaurant, producing baked goods for commercial customers, maintaining award-winning gardens or supporting major hospitality events, our learners develop the technical skills, behaviours and confidence that employers genuinely value. Real work experience, combined with recognised qualifications and ongoing support, creates pathways into employment that are both credible and sustainable.
Our focus throughout the year has remained firmly on progression. Every programme we deliver is designed to help individuals move forward - towards employment, further education or greater stability - recognising that successful reintegration is measured not simply by what happens during custody, but by the opportunities that follow.

Supporting people beyond the prison gate
One of the defining characteristics of The Clink Charity is that our commitment does not end when someone completes their training or leaves custody.
Our support and mentoring teams continue to work alongside graduates as they navigate the often-complex transition back into the community. Finding employment is only one part of that journey. Stable accommodation, access to essential services, practical advice and ongoing encouragement all contribute to successful reintegration.
By combining vocational training with personalised support before and after release, we continue to help individuals overcome barriers that might otherwise prevent them from building stable and independent lives. This integrated approach remains one of the defining strengths of our model and continues to distinguish The Clink Charity from more traditional training providers.

Excellence through partnership
The quality of our work depends upon the strength of our partnerships.
We are privileged to work alongside His Majesty's Prison and Probation Service, City & Guilds, His Majesty's Courts and Tribunals Service, employers across the hospitality sector, funders, charitable trusts, local authorities and many other organisations that share our belief in the power of reintegration. Together we create opportunities that none of us could achieve independently.
We are particularly grateful to the many employers who continue to recruit Clink graduates. Their willingness to recognise potential, determination and capability rather than past convictions play a vital role in reducing reoffending and changing lives.

Innovation and growth
During the year we have continued to strengthen and broaden our activities while remaining focused on our charitable purpose.
Our commercial operations continue to provide outstanding training environments while generating income that supports our wider mission. Clink Events remains an excellent example of social enterprise in action, combining commercial success with meaningful employment and training opportunities. The continued

development of our bakery and catering operations further strengthens the connection between vocational training, commercial excellence and sustainable employment pathways.
Beyond custody, we have continued to develop opportunities for young people at risk of entering the criminal justice system, recognising that prevention is every bit as important as reintegration. By working earlier and more holistically, we aim not only to reduce reoffending but to help prevent offending in the first place.

Quality and continuous improvement
Delivering high-quality training remains fundamental to everything we do.
Our learners deserve programmes that reflect the standards expected within the hospitality and horticulture industries, while our partners and supporters rightly expect the highest levels of professionalism, governance and accountability.
Throughout the year we have continued to invest in our people, strengthen our quality assurance processes and build an organisational culture centred on learning and continuous improvement. This commitment enables us to respond to changing needs while maintaining the standards for which The Clink Charity has become recognised.

Looking ahead
The need for effective reintegration of returning citizens has never been greater.
The challenges facing the criminal justice system are significant, but so too are the opportunities to demonstrate that a different approach is possible. By combining accredited training, real work experience, sustained mentoring and strong employer partnerships, The Clink Charity continues to show that reintegration benefits not only individuals, but families, employers, and society.
As we look ahead, our priorities remain clear. We will continue to strengthen the quality of our programmes, deepen our partnerships, expand opportunities for those we support and build an organisation that is financially resilient and operationally strong. Most importantly, we will continue to place people at the centre of everything we do, because lasting change begins when someone is given the opportunity to believe that their future can be different.
I would like to sincerely thank our exceptional staff, volunteers, Trustees, prison colleagues, funders, employers and supporters. The expertise, humanity and dedication they bring to The Clink Charity make our work possible every day.

Above all, I would like to recognise the learners who place their trust in us. Their determination to embrace opportunity, overcome adversity and build better futures continues to inspire all of us at The Clink Charity.

Signed by:
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28/9/2026

Donna Marie Edmonds
Chief Executive
September 2026

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Our impact in 2025

In 2025, The Clink Charity supported individuals across custody and community settings to develop skills, gain qualifications and progress towards employment, further education and training.

Across all programmes, our focus remained on progression - supporting people to move forward into more stable and positive futures.

~400

individuals engaged
across all Clink Charity programmes

>120,000

hours of accredited training
delivered
across hospitality and horticulture

420

City & Guilds qualifications
achieved
across multiple disciplines,
supporting progression into
employment and further education

Hospitality training

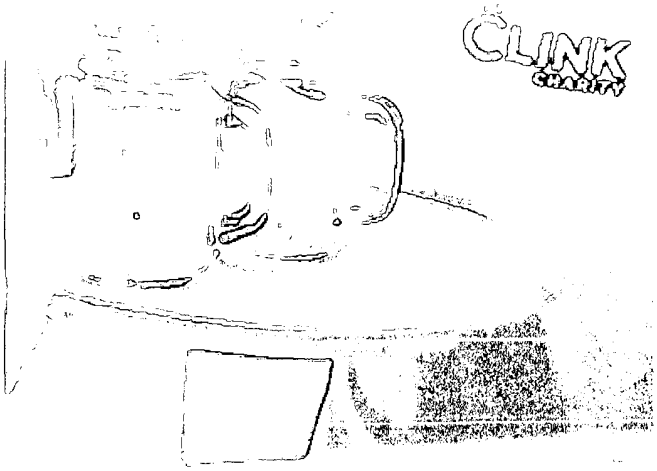
Restaurant, Bakery, Events, Catered by Clink

- 42,216 training hours delivered through the restaurant at HMP Brixton
- 13,122 training hours delivered through Clink Events
- 37 bakery students trained, achieving recognised qualifications
- Learners trained in professional kitchen and service environments
- Direct pathways into employment through Clink Events and employer partners

Horticulture training

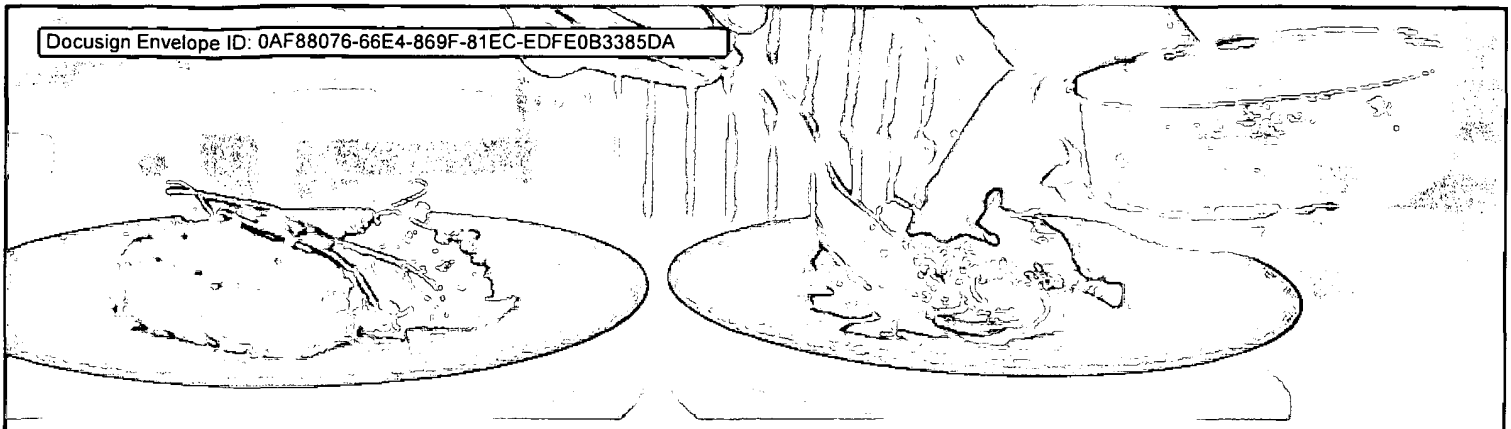
Clink Gardens

- 16,797 training hours delivered across HMP Send and HMP Erlestoke
- 33 individuals trained, achieving accredited qualifications
- Expansion to a third site in 2026
- Development of employability skills alongside confidence and wellbeing





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100%

of Clink Café participants who completed the programme progressed into further education, employment or training

69%*

of restaurant graduates who accepted our support after release moved into employment or further education

239

events delivered by Clink Events, serving over 42,000 guests, creating training and employment opportunities

*compares to the national prison average of 17%

Youth and community programmes

Clink Café & Clink Events

- 33 young people trained, achieving
- 130 City & Guilds qualifications
- 100% progression into further education, employment or training
- Integration into Clink Events for work experience and paid roles
- Early evidence supporting expansion of the model

Commercial activity

Clink Events & Catered by Clink

- 239 events delivered across London and the Home Counties
- 42,255 guests served
- 31,752 training hours delivered through events and production
- 16 trainees supported into employment
- Launch and growth of Catered by Clink, expanding reach and income

What this means

Behind these figures are individuals who have:

- gained recognised qualifications
- developed practical skills in real working environments
- progressed into employment, further education or training
- begun to build more stable and independent lives

By combining training, real work experience and structured support, The Clink Charity creates clear pathways into employment and opportunity.

Over time, this contributes to reduced reoffending, stronger employment outcomes and positive long-term impact for individuals, their families and wider society.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its memorandum and articles of association and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Organisational structure

Board of Trustees

The Charity is governed by its Board of Trustees, chaired by Bojana Ignjatovic. The Board is responsible for the Charity's overall governance and strategic direction. It approves the strategy and annual budget, monitors organisational and financial performance, oversees the management of risk and ensures that the Charity operates in accordance with its charitable objects, values, and legal and regulatory obligations.

The Board meets at least four times each year. It delegates responsibility for the day-to-day leadership and management of the Charity to the Chief Executive, while retaining ultimate responsibility for the Charity's governance and activities.

The Chief Executive, Donna-Marie Edmonds, leads the senior leadership team, which also comprises the Managing Director, Operations and Commercial, Jonny Whitfield, and the Director of Finance and Resources, Doug Ridley. The senior leadership team meets fortnightly to review the Charity's performance, operations and resources, including the quality of training and support provided to beneficiaries, safeguarding, health and safety, financial performance and organisational risk.

The Board is supported by three committees:

- **Audit and Risk Committee** – assists the Board in overseeing financial reporting, audit, internal control, risk management and regulatory compliance. The Committee meets with the external auditors during the audit cycle, reviews the draft Annual Report and Financial Statements before recommending them to the Board for approval, and considers the effectiveness of the Charity's systems and controls.

- **Finance and General Purposes Committee** – monitors the Charity's financial and commercial performance, financial sustainability and use of resources. It reviews budgets, management accounts, cash-flow forecasts and relevant strategic proposals, and makes recommendations to the Board. It also oversees the Charity's approach to staff remuneration.

- **People and Culture Committee** – assists the Board in overseeing people strategy, human resources, organisational culture and safeguarding. It reviews the policies, practices and organisational conditions required to support a safe, inclusive, and effective workforce.

Each committee operates under terms of reference approved by the Board and reports regularly to the Board on its work and recommendations.

Trustee recruitment, induction and training

Trustees are appointed based on the skills, knowledge and experience needed to support the effective governance of the Charity. Collectively, the Board brings experience from a range of relevant sectors and disciplines, including business, education, law, finance and property.

New Trustees receive an induction covering their legal and regulatory responsibilities, the Charity's governing document, strategy, activities and organisational structure. They are provided with the Charity Commission's guidance, "The Essential Trustee", and meet the Chair, Chief Executive, members of the senior leadership team and other colleagues to develop their understanding of the Charity's work. Trustees

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are encouraged to visit the Charity's operations and undertake further training and development relevant to their responsibilities.

Risk management

The Board of Trustees is responsible for ensuring that the Charity has an effective framework for identifying, assessing and managing risk. The Audit and Risk Committee supports the Board by scrutinising the Charity's risk-management arrangements, internal controls and compliance with relevant statutory, regulatory and financial requirements.

The Charity maintains a corporate risk register that records the principal risks to the delivery of its strategy and charitable objectives. Risks are assessed by reference to their likelihood and potential impact, together with the controls already in place and any further mitigating actions required. The senior leadership team reviews organisational risks regularly, and the Audit and Risk Committee and Board receive updates throughout the year.

The Trustees recognise that risk cannot be eliminated entirely. The Charity's approach is therefore intended to ensure that significant risks are understood, actively managed and considered when strategic and operational decisions are made.

Principal risks and uncertainties

The Charity continued to operate in a challenging external environment during 2025. The prison estate remained under significant pressure, while rising costs and increased competition for charitable funding affected organisations across the sector. The Trustees closely monitored the effect of these conditions on the Charity's operations, finances and beneficiaries.

The principal risks and uncertainties identified by the Trustees were:

- Prison-estate pressures and disruption to delivery – restrictions on access to learners, operational pressures within prisons, early-release arrangements and the availability of suitable students can affect recruitment, completion of training, and progression outcomes. The Charity works closely with His Majesty's Prison and Probation Service and local prison management teams, adapts delivery where possible, and monitors participation and outcomes across its programmes.

- Financial sustainability and reserves – total and unrestricted reserves increased during the year, although the Charity ended the year without unrestricted free reserves, as defined by its reserves policy. This limits its ability to absorb unexpected changes in income or expenditure. The Board closely monitors management accounts, cash flow and forecasts, while the Charity continues to maintain careful control of costs, diversify its income and develop its commercial and contracted activities. These measures support the Board's four-year objective of rebuilding free reserves to the level set by its policy.

- Reliance on grants and contracts – charitable grants and public-sector contracts remain important sources of income. Reductions, delays or changes in funding conditions could affect the scope or continuity of services. The Charity seeks to mitigate this risk by maintaining strong relationships with funders and commissioners, broadening its funding base and developing longer-term contracted income.

- Commercial and social-enterprise performance – the Charity's social enterprises provide training and employment opportunities while generating income to support its charitable work. Their performance is affected by customer demand, cost inflation and wider economic conditions. Performance is monitored closely, with a continuing focus on commercial discipline, service quality and alignment with the Charity's mission.

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- Organisational change and operational capacity – significant changes to the Charity's operations and workforce were implemented during and following the year. Managing change effectively while retaining the skills, systems and capacity needed to deliver high-quality services remains a key priority.

- Safeguarding, health and safety, and food safety – the nature of the Charity's activities gives rise to important safeguarding and operational responsibilities. These risks are managed through policies, training, reporting arrangements, professional advice, external audits and oversight by the senior leadership team and Trustees.

During 2025, the Charity completed a substantial reshaping of its activities in response to changes in funding, contracts, learner availability, and operating costs. The Clink Kitchens programme concluded following the expiry of its grant funding, and the Charity demobilised its operations at HMP High Down and HMP Styal.

Following these changes, the Charity's custodial delivery was focused on The Clink Restaurant and bakery at HMP Brixton, the café at HMP Huntercombe (closed in 2026), the production kitchen at HMP Downview which constitutes the custodial base for Clink Events, and its gardens programmes at HMP Send and HMP Erlestoke. This is complemented by community-based delivery and the Charity's commercial and social-enterprise activities.

The workforce reduced to 81 employees at 31 December 2025 and to 77 by the end of August 2026, reflecting the revised scale and structure of the organisation.

The Charity trained around 400 people during 2025, delivering more than 120,000 hours of accredited training and enabling learners to achieve 420 City & Guilds qualifications across hospitality and horticulture. Among graduates of the HMP Brixton restaurant who accepted support following release, 69% progressed into employment or further education.

The Charity also secured a new five-year contract to continue operating its flagship restaurant at HMP Brixton. This provides a strong foundation for the continuation and development of one of its longest-established rehabilitation programmes.

Throughout this period, the Board maintained close oversight of organisational performance, operating plans, budgets, forecasts and cash flow. The Trustees considered the continuing viability and charitable impact of the Charity's activities when making decisions about the deployment of its limited resources.

Safeguarding

Safeguarding is central to the Charity's responsibilities to its learners, graduates, staff and other people with whom it works. The Charity is committed to maintaining an open culture in which concerns can be raised, discussed and addressed promptly. During the year, safeguarding training was expanded to include, for the first time, specific training for staff working with people under the age of 18. The Charity's youth project follows the statutory Keeping Children Safe in Education guidance.

The Safeguarding Policy is reviewed annually by a cross-organisational Safeguarding Committee that includes a Trustee. Safeguarding is also a standing item at every meeting of the Board of Trustees. During the year, the Charity introduced a new Prevent policy and provided training to all staff to strengthen awareness of, and vigilance against, the risks of radicalisation and associated grooming. The training reflected the particular risks arising within the prison estate and when working with vulnerable young people.

All new staff complete safeguarding training as part of their induction. Colleagues with additional safeguarding responsibilities undertake Level 2 or Level 3 training, as appropriate to their roles, and further specialist training is provided for those working with groups presenting particular risks or needs.

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Health and Safety

The Charity places a high priority on fire safety, health and safety, food hygiene and allergen management across all its activities. Its policies, procedures and premises are subject to an annual audit by an external specialist, alongside inspections undertaken by the relevant Environmental Health Officers. All applicable premises currently hold a five-star food-hygiene rating.

Staff receive training appropriate to their responsibilities. This includes emergency first aid at work and relevant qualifications in health and safety, food hygiene and allergen awareness. Compliance, incidents and required actions are monitored locally and through the Charity's management and governance arrangements.

OBJECTIVES AND ACTIVITIES

Significant activities

The Clink Charity creates opportunities for people in prison, those leaving prison and people at risk of entering the criminal justice system to gain recognised skills and qualifications, experience real working environments, and progress towards employment, further education and more stable lives.

The Charity's integrated model brings together five connected elements: recruitment, training, support, employment and mentoring. This recognises that vocational training alone is rarely sufficient to secure lasting change. Learners and graduates may also require practical and personal support to overcome barriers including accommodation, access to services, confidence and preparation for employment.

Training is delivered in realistic working environments across hospitality, and horticulture. Relevant colleagues undertake Training, Assessment and Quality Assurance training to support consistent and high-quality teaching and assessment.

The Charity's support workers engage with learners during their training and assist them in preparing for release and progression. Support may include help to identify employment and further-education opportunities, assistance with practical needs, and liaison with employers and other agencies. Graduates who engage with the service are offered regular mentoring for between six and twelve months following release, based on their individual circumstances and needs.

During the year, the Charity continued to develop community-based opportunities for young people at risk of entering the criminal justice system through its Training Café programme. Its commercial operations, including Clink Events, catering and bakery activities, also provided training and employment opportunities while generating income in support of the Charity's wider mission.

Public benefit statement

The Trustees have had regard to the Charity Commission's guidance on public benefit when exercising their responsibilities and planning the Charity's activities.

The Trustees are satisfied that the activities described in this report further the Charity's purposes for the public benefit by supporting people in prison, those leaving prison, and people at risk of entering the criminal justice system to develop skills, gain qualifications, access employment and further education, and build more stable and independent lives.

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FINANCIAL REVIEW

The Charity's total income for 2025 was £6,103,701, compared with £6,858,877 in 2024. Income was generated through donations and grants, charitable activities and the Charity's trading and social-enterprise operations. The group reported net income of £56,886 for the year, compared with £561,507 in 2024.

The Trustees remain extremely grateful to the individuals, trusts, foundations, companies, commissioners and partners whose support enabled the Charity to continue its work. General donations totalled £194,764 in 2025, compared with £172,733 in 2024. These unrestricted funds supported the Charity's work with beneficiaries, including practical assistance with accommodation, work clothing and essential living costs.

As part of the review of the group's activities and legal structure, the operations previously undertaken by The Clink Restaurant Company Limited and Clink Trading Limited have been transferred into The Clink Charity. This simplified the group structure and brought its charitable and trading activities together within the parent charity.

Reserves policy

Reserves enable the Charity to respond in an orderly way to unexpected reductions or delays in income, unforeseen increases in expenditure, and other operational or financial pressures. To provide the necessary flexibility, the reserves available for this purpose must be unrestricted and not represented by fixed assets.

The Trustees have set a target for unrestricted free reserves equivalent to two months of charitable expenditure, currently estimated at approximately £575,000. In setting this target, the Trustees exclude direct expenditure that would not continue following an income or operational shock, together with expenditure associated with Clink Events. The Trustees consider that reserves at this level would provide sufficient time to secure alternative income, adjust activities or reduce expenditure without unnecessarily disrupting services to beneficiaries.

At 31 December 2025, the group held total reserves of £1,762,753, compared with £1,705,867 in 2024. Of this amount, £434,352 represented restricted funds, compared with £483,053 in 2024. Unrestricted funds were £1,328,401 compared with £1,222,814 in 2024. As these funds were largely represented by fixed assets of £1,503,592, the group had no unrestricted free reserves at the year end, unchanged from 2024.

The absence of free reserves reflects strategic decisions taken by the Trustees during a period of significant organisational change. These included investment in the Charity's facilities and social-enterprise capacity, the reorganisation of the group's legal structure and the restructuring of operations in response to changes in contracts, funding, costs and learner availability.

The Board of Trustees closely monitors management accounts, cash flow and forecasts. To strengthen financial resilience, the Charity is maintaining careful control of costs, diversifying its income and developing its commercial and contracted activities, with the objective of rebuilding free reserves to the level set by its policy over the next four years.

The consolidated balance sheet remained positive at 31 December 2025, with net current assets of £702,871 and total net assets of £1,762,753. The Trustees have reviewed the financial position, forecasts, anticipated income and expenditure and the principal risks facing the Charity. They are satisfied that adequate resources are expected to remain available to support the activities of the Charity and group for the foreseeable future and have therefore prepared the financial statements on a going-concern basis.

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Fundraising methods and processes

The Charity receives support from charitable trusts and foundations, companies and individual donors. It also raises funds through events and other voluntary fundraising activity. The Charity does not use professional or external fundraisers.

The Clink Charity is registered with the Fundraising Regulator and is committed to complying with the Code of Fundraising Practice. Fundraising activity is undertaken by the Charity's own staff within appropriate governance and management arrangements.

Funding proposals are prepared for projects and core activities that are consistent with the Charity's strategy and charitable purposes. Applications are made to potential funders whose priorities align with the work concerned. The Charity does not commence a capital project until the necessary funding has been secured, and the project has received the appropriate internal and Board approval.

Once funding has been received, the Charity works with each donor to meet the agreed reporting and due-diligence requirements. This may include financial information, progress reports, evidence of activity and outcomes, and wider updates on the work and position of the Charity. The Chief Executive and fundraising team maintain regular contact with key funders and partners.

The Charity takes care to ensure that its fundraising communications are accurate, respectful, and consistent with its values. It does not apply undue pressure to potential donors and has regard to the needs of people who may be in vulnerable circumstances. Any concerns or complaints about fundraising would be addressed through the Charity's complaints procedures and reported through the appropriate management and governance channels. No fundraising complaints were received during 2025.

During 2025, the Charity received £194,764 from individual donations, compared with £172,733 in 2024, and £1,496,767 from grants, compared with £2,676,383 in 2024. The Annual Ball and Golf Day raised a further £59,000.

The Trustees are grateful for the continuing generosity of the Charity's donors, funders, and supporters and for the confidence they place in The Clink Charity's work. We would like to acknowledge the following charitable trusts and corporate funders, each of which contributed £2,000 or more during 2025 and consented to being named:

1772 Charity
29th May 1961 Charitable Trust
Antonio Carluccio Foundation
Capsticks Community Grant Fund
Dulverton Charitable Trust
John Armitage Charitable Trust
London Freemasons' Charity
Portal Trust
Porticus
Q Charitable Trust
Steel Charitable Trust
Swire Charitable Trust
The Greater London Authority
The Julia & Hans Rausing Trust
The Savoy Education Trust
The Worshipful Company of Bakers
The Worshipful Company of Cooks
The Worshipful Company of Weavers
William Brake Charitable Trust

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

Statement of Trustees' responsibilities

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

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the group and of the income and expenditure of the charitable group 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 and make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will remain in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charitable company and the group, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In as far as the Trustees are aware:

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

On behalf of the Board

Signed by:
Bojana Ignjatovic
CEA41F57685B462...
28/9/2026

Bojana Ignjatovic
Chair, Board of Trustees
The Clink Charity

Docusign Envelope ID: 0AF88076-66E4-869F-81EC-EDFE0B3385DA

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE CLINK CHARITY FOR THE YEAR ENDED 31 DECEMBER 2025

Opinion

We have audited the financial statements of The Clink Charity for the year ended 31 December 2025 which comprise the Consolidated Statement of Financial Activities incorporating an Income and Expenditure Account, the Group and Parent Charitable Company Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 group's and the parent charitable company's affairs as at 31 December 2025 and of the group's 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our

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knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have 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 group and parent charitable company and their 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 where the Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 14, 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 group and parent 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 group or parent 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the group and parent charitable company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group and parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit report.

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

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

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

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF THE CLINK CHARITY FOR THE YEAR ENDED 31 DECEMBER 2025

Our approach was as follows:

- we obtained an understanding of the legal and regulatory requirements applicable to the charitable company through the use of permanent audit file information, updated this year for any changes that have been identified by management or by our own investigations and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council;

- we obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.

- we assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.

- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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 which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

Moore Kingston Smith

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29/9/2026

Shivani Kothari (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

9 Appold Street
London
EC2A 2AP

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CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

INCOME AND EXPENDITURE	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income					
Income from raising funds	2, 3	403,405	1,419,767	1,823,172	3,006,413
Income from Charitable Activities	5	4,234,129	-	4,234,129	3,788,893
Income from investments	4	46,400	-	46,400	63,571
Total income		**4,683,934**	**1,419,767**	**6,103,701**	**6,858,877**
Expenditure					
Expenditure on raising funds	6	146,898	-	146,898	61,709
Expenditure on Charitable Activities					
Primary purpose trading, training and mentoring	6	4,457,666	1,122,416	5,580,082	5,587,017
Other charitable expenditure	6	319,835	-	319,835	648,644
Total expenditure	6	**4,924,399**	**1,122,416**	**6,046,815**	**6,297,370**
Net income / (expenditure) for the year		**(240,465)**	**297,351**	**56,886**	**561,507**
Gross transfers between funds	13	346,052	(346,052)	-	-
Net movements in funds		**105,587**	**(48,701)**	**56,886**	**561,507**
Funds brought forward	13	**1,222,814**	**483,053**	**1,705,867**	**1,144,360**
Funds carried forward		**1,328,401**	**434,352**	**1,762,753**	**1,705,867**

All amounts derive from continuing activities.

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

The accompanying notes form part of these financial statements.

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CONSOLIDATED AND CHARITY BALANCE SHEETS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Fixed assets					
Fixed Assets	8	1,503,592	1,579,358	1,503,592	1,579,358
Investments	9	-	-	2	2
		1,503,592	**1,579,358**	**1,503,594**	**1,579,360**
Current assets					
Stock		62,279	81,615	62,279	81,615
Debtors	10	470,506	771,548	470,506	771,548
Cash at bank		1,117,775	1,557,387	1,100,247	1,545,184
		1,650,560	**2,410,549**	**1,633,032**	**2,398,346**
Creditors: amounts falling due within one year	11	(947,689)	(1,569,082)	(1,299,117)	(1,946,179)
Net current assets		**702,871**	**841,467**	**333,915**	**452,167**
Creditors: amounts falling due within more than one year	12	**(443,710)**	**(714,957)**	**(443,710)**	**(714,957)**
Net assets		**1,762,753**	**1,705,867**	**1,393,799**	**1,316,570**
Funds					
Unrestricted funds	13	1,328,401	1,222,814	959,447	833,517
Restricted funds	13	434,352	483,053	434,352	483,053
		1,762,753	**1,705,867**	**1,393,799**	**1,316,570**

The surplus for the financial year dealt with in the financial statements of the parent charity totalled £77,229 (2024: £673,107)

The accompanying notes form part of these financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

On behalf of the Board

Signed by:

Bojana Ignjatovic

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Bojana Ignjatovic - Trustee

Date: 28/9/2026

Company registration number: 07157540

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CONSOLIDATED CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash (used in) operating activities	**16**	**(276,497)**	**(882,969)**
Cash flows from investing activities:			
Interest receivable	**4**	46,400	63,571
Acquisition of property, plant and equipment	**8**	(117,186)	(1,452,983)
Disposal Proceed		5,569	14,699
Net cash (used in) investing activities		**(65,217)**	**(1,374,713)**
Cash flows from financing activities:			
Interest paid		(32,775)	(9,115)
Cash inflows from new borrowing		-	375,000
Repayment of borrowings		(37,248)	-
Cash flows from Leasing		(27,875)	27,875
Net cash (used in) / provided by financing activities		**(97,898)**	**393,760**
Change in cash and cash equivalents in the reporting period		**(439,612)**	**(1,863,922)**
Cash and cash equivalents at the beginning of the reporting period		1,557,387	3,421,309
Cash and cash equivalents at the end of the reporting period		**1,117,775**	**1,557,387**

Analysis of Cash and Cash Equivalents

	2025 £	2024 £
Cash at bank	517,775	166,884
Short Term & Immediate Notice deposits	600,000	1,390,503
Total cash and cash equivalents	**1,117,775**	**1,557,387**

Analysis of Changes in net debt

	1 Jan 2025 £	Cashflows £	Other Movements £	31 Dec 2025 £
Cash at bank	1,557,387	(439,612)	-	**1,117,775**
Loans falling due within one year	(38,647)	37,248	(47,497)	(48,896)
Loans falling due after more than one year	(451,103)		47,497	(403,606)
	1,067,636	**(402,364)**	**-**	**665,273**

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1 ACCOUNTING POLICIES

Accounting Convention

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

The charitable company is a public benefit entity for the purpose of FRS102 and therefore the charity and group's financial statements have been prepared in accordance with Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic or Ireland (the FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

The financial statements have been prepared on a going concern basis which assumes the charitable group will continue in operational existence for the foreseeable future.

The Trustees have assessed the Charity's ability to continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. In making this assessment, the Trustees have considered the Charity's financial position, approved budget and detailed cash flow forecasts extending to December 2027, together with expected income streams, committed expenditure and known financial obligations. The forecasts have been prepared using assumptions based on existing contractual arrangements, anticipated fundraising and grant income, planned operating expenditure, capital commitments and scheduled loan repayments.

The forecasts demonstrate that the Charity is expected to maintain positive cash balances throughout the assessment period. At 31 July 2026, the Group held cash balances of approximately £1.33 million, including £650,000 invested in short-term treasury deposits. Forecast available cash resources remain positive throughout the forecast period, with operational cash resources not forecast to fall below approximately £313,000, and no requirement for additional external financing has been identified.

The financial statements have been prepared on a going concern basis which assumes the charitable group will continue in operational existence for a period of at least twelve months from the date of approval of these financial statements.

In reaching their conclusion, the Trustees have also considered the principal risks and uncertainties that could affect the Charity's financial position, including variations in trading activity, fundraising income and grant receipts, particularly given the absence of unrestricted free reserves at 31 December 2025. Whilst recognising that forecasting inevitably involves estimates and judgement, the Trustees are satisfied that the assumptions used are reasonable and that the Charity has sufficient financial resources to meet its liabilities as they fall due.

Whilst there cannot be absolute certainty on these matters, the Trustees have a reasonable expectation that the Charity and the Group have adequate resources to continue in operational existence for a period of at least twelve months from the date of approval of these financial statements. They therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

These financial statements consolidate the results of the charitable company and its wholly owned subsidiaries The Clink Restaurant Company Limited, Clink Trading Limited and The Clink Cafe Charity. A separate statement of financial activities is not presented for the charity itself as it has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Income

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

Expenditure

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

Tangible fixed assets

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

Leasehold	14.5 years	Over the length of the lease
Plant and machinery	10%	per annum
Fixtures and fittings	10%	per annum
Motor vehicles	20%	per annum
Office equipment	20%	per annum
Website	20%	per annum

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

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Any losses arising from impairment are recognised in expenditure items.

Loans and borrowings
Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method

Leases
Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the leases.

Financial instruments
The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments.

Basic financial assets
Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at the amount receivable and subsequently adjusted for any impairment or other change in consideration expected to be received on settlement

Basic financial liabilities
Basic financial liabilities, including trade and other creditors, bank loans, loans from fellow group companies, are initially measured at the amount payable and subsequently adjusted for any changes in consideration expected to be paid on settlement.

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

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

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

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

Critical accounting estimates and areas of judgement

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

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

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2 VOLUNTARY INCOME

	Unrestricted £	Restricted £	2025 £	2024 £
Donations	188,744	-	**188,744**	**168,272**
Gift aid	6,020	-	**6,020**	**4,461**
Grants	77,000	1,419,767	**1,496,767**	**2,676,383**
	271,765	**1,419,767**	**1,691,532**	**2,849,116**

Of total voluntary income reported above, £271,765 are attributable to unrestricted funds (2024: £317,733) and £1,419,767 attributable to restricted funds (2024: £2,531,383)

Grants included in the above are as follows:

2025	Unrestricted £	Restricted £	2025 £	2024 £
Rausing Foundation	-	755,275	755,275	1,420,940
The Innholders' Charitable Foundation	-	-	-	30,000
Wendy Osorio	-	-	-	35,000
The Worshipful Company of Cooks	-	20,000	20,000	20,000
The Worshipful Company of Bakers	-	2,000	2,000	-
The Worshipful Company of Weavers		5,000	5,000	-
Savoy Education Trust	-	73,000	73,000	93,140
Antonio Carluccio Foundation	-	35,000	35,000	35,000
British Telecommunication	-	200,000	200,000	-
Dulverton Trust	-	50,000	50,000	-
Steel	-	25,000	25,000	-
Stewardship	-		-	48,000
Portal Trust	-	50,000	50,000	-
St Aldhem	-		-	10,000
Swire Charitable Trust	-	40,000	40,000	40,000
Julia Rausing	-	61,400	61,400	102,000
Brake Foundation	5,000	-	5,000	5,000
Blyth Charitable Trust	-	-	-	20,000
John Artmitage Charitable trust	-	-	-	120,000
The Greater London Authority	-	46,052	46,052	620,067
HSBC	-	-	-	50,000
1772 Charity	2,000	-	2,000	-
London Freemansons	10,000	-	10,000	-
Porticus	60,000	-	60,000	-
Q Charitable Trust	-	5,000	5,000	-
1961 Charitable Trust	-	5,000	5,000	-
Fidelity International	-	2,200	2,200	-
Other small grant	-	44,840	44,840	27,236
Total Grant Income	**77,000**	**1,419,767**	**1,496,767**	**2,676,383**
2024 Total Grant Income	**145,000**	**2,531,383**	**2,676,383**	

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3 OTHER FUNDRAISING ACTIVITIES

	2025 £	2024 £
Fundraising events	131,640	157,298
	131,640	**157,298**

All fundraising events income is attributable to unrestricted funds

4 INVESTMENT INCOME

	2025 £	2024 £
Interest receivable	46,400	63,571
	46,400	**63,571**

Investment income totalling £46,400 are attributable to unrestricted funds (2024: 63,571)

5 INCOME FROM CHARITABLE ACTIVITIES

	2025 £	2024 £
Income from restaurant sales	575,963	649,497
Income from training restaurants - training income	498,473	537,538
Income from events catering - events income	3,152,386	2,580,671
Other charitable income - other income	7,306	21,187
	4,234,129	**3,788,893**

Incoming resources from charitable activities totalling £4,234,129 are attributable to unrestricted funds (2024: £3,788,893)

6 ANALYSIS OF EXPENDITURE

2025	Staff costs (Note 7) £	Direct costs £	Support costs (Note 6a) £	Total 2025 £
Expenditure on raising funds:				
Expenditure on raising donations	58,346	66,264	22,288	146,898
Charitable activities:				
General charitable activties	141,587	-	178,248	319,835
Restaurant operation, training and mentoring	1,604,133	245,997	320,668	2,170,798
Events operation, training and mentoring	1,125,304	1,686,165	597,815	3,409,284
Total expenditure	**2,929,370**	**1,998,426**	**1,119,019**	**6,046,815**

Total expenditure reported above is comprised of £4,924,399 attributable to unrestricted funds (2024: £4,590,906) and £1,122,416 attributable to restricted funds (2024: £1,706,464)

6 COMPARATIVE INFORMATION: ANALYSIS OF EXPENDITURE FOR YEAR ENDED 31 DECEMBER 2024

2024	Staff costs (Note 7) £	Direct costs £	Support costs (Note 6a) £	Total 2024 £
Expenditure on raising funds:				
Expenditure on raising donations	18,691	36,872	6,146	**61,709**
Charitable activities:				
General charitable activties	488,132	-	160,513	**648,644**
Restaurant operation, training and mentoring	2,226,106	290,226	732,012	**3,248,344**
Events operation, training and mentoring	853,869	1,204,026	280,778	**2,338,673**
Total expenditure	**3,586,797**	**1,531,124**	**1,179,449**	**6,297,370**

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6a Analysis of Support Costs	Total 2025 £	Total 2024 £
General expenses	639,157	715,589
Information technology & Computer Costs	65,326	80,622
Marketing & Website costs	56,637	37,160
Insurance	44,024	38,834
Bank charges	22,030	16,218
Depreciation	165,334	133,787
Irrecoverable VAT	(1,267)	(9,099)
Governance Costs **(6b)**	127,778	166,339
	1,119,019	**1,179,449**

6b Governance costs	Total 2025 £	Total 2024 £
Trustees Expenses	-	-
Audit fees **(i)**	39,802	49,212
Legal & professional fees	5,850	2,432
Other professional fees	82,126	114,695
	127,778	**166,339**

(i) Audit fees analysis	Total 2025 £	Total 2024 £
Audit fees - Current year	25,725	28,785
- prior year (over) / under accrual	(2,198)	5,212
Accounts preparation Fees - Current year	4,250	4,950
Taxation services - Current year	4,075	2,640
Other Non-audit services- Current year	7,950	7,625
	39,802	**49,212**

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7 STAFF COSTS

	2025 £	2024 £
Wages and Salaries	2,541,673	3,189,924
Social Security contributions	312,702	310,310
Pension contributions	74,995	86,563
	2,929,370	**3,586,797**

The average number of employees in the year was 69 (2024: 81)

Staff costs allocated within expenditure as:	2025 £	2024 £
Expenditure on raising funds	58,346	18,691
Charitable activities	2,871,024	3,568,107
	2,929,370	**3,586,797**

Staff costs shown above is inclusive of:

Employee redundancy and non-contractual termination payments of £58,995 (2024: £84,339) were made during the year.

The Director and senior managenent team are considered to be Key Management Personnel of the charity and total remuneration paid to KMP during the year was £464,803 (2024: £513,854).

Employees paid over £60,000 fell into the following bands:	2025	2024
£100,000 - £110,000	1	-
£90,000 - £100,000	-	1
£70,000 - £80,000	2	1
£60,000 - £70,000	3	2

Pension contributions for the higher paid employees amounted to £14,420 (2024: £13,440) during the year.

No Trustees were paid any remuneration in regards to their role as trustee during the current or previous year. Trustees were reimbursed expenses totalling £nil (2024: £nil).

8 TANGIBLE FIXED ASSETS (GROUP and Charity)

	Leasehold Property £	Plant & Machinery £	Fixtures & Fittings £	Motor Vehicles £	Office Equipment £	Total £
Cost						
At 1 January 2025	1,151,485	648,489	803,229	106,679	44,086	2,753,968
Additions	7,372	103,650	6,164	-	-	117,186
Disposals	(2,088)	(207,133)	(352,308)	-	(6,446)	(567,975)
Reallocation						-
At 31 December 2025	**1,156,769**	**545,006**	**457,085**	**106,679**	**37,640**	**2,303,179**
Depreciation						
At 1 January 2025	28,928	319,539	770,474	45,055	10,614	1,174,610
Charge for year	79,879	47,141	10,444	20,561	7,310	165,335
Disposals	-1,879	(184,937)	(347,096)	-	(6,446)	(540,358)
Reallocation						-
At 31 December 2025	**106,928**	**181,743**	**433,822**	**65,616**	**11,478**	**799,587**
Net Book Value						
At 31 December 2025	**1,049,841**	**363,263**	**23,263**	**41,063**	**26,162**	**1,503,592**
At 31 December 2024	1,122,557	328,950	32,755	61,624	33,472	1,579,358

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9 FIXED ASSET INVESTMENTS

The Clink Charity owns the whole of the share capital of The Clink Trading Limited, a company registered in England and Wales (company number 9926424, registered office 1 London Bridge, London SE1 9BG). The Clink Trading Company operates the events catering in fulfilment of the charity's charitable purpose. The company has ceased trading as at 31 December 2025

The Clink Charity also owns the whole of the share capital of the following dormant subsidiaries

Entity Name	Company Registration No.	
The Clink Restaurant Company Limited	7092125	100% wholly owned subsidiary (dorrmant)
The Clink Bakery Ltd	12161670	100% wholly owned subsidiary (dorrmant)
The Clink Café Charity (CIO)	12710775	100% wholly owned subsidiary (dorrmant)
The Clink College Ltd	12704773	100% wholly owned subsidiary (dorrmant)
The Clink Events Ltd	12161627	100% wholly owned subsidiary (dorrmant)
The Clink Gardens Ltd	12704769	100% wholly owned subsidiary (dorrmant)
The Clink Training Ltd	12161764	100% wholly owned subsidiary (dorrmant)
The Clink Kitchens Ltd	12165242	100% wholly owned subsidiary (dorrmant)
The Clink and Collect Ltd	12711813	100% wholly owned subsidiary (dorrmant)
The Clink at Home Ltd	13161527	100% wholly owned subsidiary (dorrmant)
Catered by Clink Ltd	15755872	100% wholly owned subsidiary (dorrmant)

All activities have been consolidated in the Statement of Financial Activities on a line by line basis. A summary of the results of the subsidiary are shown below.

9 FIXED ASSET INVESTMENTS (cont)

	Restaurant		Trading	
	2025	2024	2025	2024
	£	£	£	£
Turnover	-	1,052,495	-	569,845
Cost of sales	-	(873,830)	-	(456,414)
Gross profit	**-**	**178,665**	**-**	**113,431**
Administrative expenses	-	(292,471)	(445)	(89,201)
	-	(113,806)	(445)	24,230
Other operating income	-	25,315	-	16,867
Operating (loss) / profit	**-**	**(88,491)**	**(445)**	**41,097**
Assets	1	1	368,959	390,879
Liabilities	-	-	-	(1,576)
Net Assets / (liabilities)	**1**	**1**	**368,959**	**389,303**

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10 DEBTORS

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	158,067	244,652	158,067	244,652
Other debtors	71,588	51,508	71,588	51,508
Prepayments & Accrued Income	240,852	475,388	240,852	475,388
	470,506	**771,548**	**470,506**	**771,548**

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Loans payable	48,896	38,647	48,896	38,647
Repayable grant	210,000	-	210,000	-
Trade creditors	199,039	322,664	199,039	321,088
Other creditors	87,994	72,939	87,994	72,939
Accruals	95,269	138,688	95,265	138,684
Deferred income	117,028	852,662	117,028	852,662
Taxation and social security	189,463	115,608	189,493	116,628
Lease liability payable	-	27,873	-	27,873
Due to subsidiary undertakings	-	-	351,402	377,657
	947,689	**1,569,082**	**1,299,117**	**1,946,179**

The deferred income balance of £117,028 (2024:£852,662) in the charity comprises income from ticket sales, fundraising and sponsorship for the Clink Ball totalling £117,028 (2024: £97,387). Prior year deferred income of £755,275 relating to the Clink Kitchens Project Funding has been released and recognised during the current year 2025 (see note 2) . The group deferred income balance further includes £nil (2024:£nil) for events taking place in 2026.

11a Deferred Income Analysis

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Deferred income at 1 January	852,662	2,262,588	852,662	2,194,980
Deferred income released in the year	(852,662)	(2,262,588)	(852,662)	(2,194,980)
Income received in advance	117,028	852,662	117,028	852,662
Deferred income at 31 December	**117,028**	**852,662**	**117,028**	**852,662**

12 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Loans payable (see note 12a)	403,606	451,103	403,606	451,103
Repayable grant	-	210,000	-	210,000
Other creditors	40,104	53,854	40,104	53,854
	443,710	**714,957**	**443,710**	**714,957**

The Rank Foundation have provided a repayable grant of £210,000 to the charity at a 0% interest rate with no early repayment clause. The trustees of the Rank Foundation have agreed to extend the repayment date from September 2022 to December 2026.

The Treebeard Trust have provided a loan of £75,000 under a Social Funding Agreement to the charity at a 5% interest rate payable annually from the 1st anniversary of the loan. The principal amount is repayable in three equal amounts on the fourth, fifth and sixth anniversary of the loan.

The Barrow Cadbury Trust have provided a loan of £250,000 under a Social Funding Agreement to the charity at a 5% interest rate payable annually from the 1st anniversary of the loan. The principal amount is repayable in full on the sixth anniversary of the loan.

The Thrive Together Loan and Fredricks Foundation Agreement terms are explained in note 12a

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12a LOANS PAYABLE (GROUP & CHARITY)

Loans payable includes £114,750 Thrive together fund loan repayable to Social Investment Business Bank and £50,000 Revenue Participation Agreement with Fredricks Foundation.

The Thrive together fund loan terms inlcludes a monthly interest charge payment of 7.5% commencing in February 2024 and capital repayments commencing in February 2025.
The Fredrick Foundation agreement stipulates a payment of 0.8% of the sales income generated by the Events division to a maximum of £60,000, payable on a quarterly basis from the first anniversary of the loan.

Capital repayments are due as follows:

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
0 - 1 year	48,896	38,647	48,896	38,647
2 - 5 years	403,606	123,843	403,606	123,843
5 years +	-	327,261	-	327,261
	452,502	**489,752**	**452,502**	**489,752**

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13 RECONCILIATION OF MOVEMENTS IN TOTAL FUNDS

GROUP 2025	Brought Forward £	Income £	Expenditure £	Transfers £	Carried Forward £
Unrestricted funds					
General funds	1,222,814	4,683,934	(4,924,399)	346,052	1,328,401
Total Unrestricted Funds	**1,222,814**	**4,683,934**	**(4,924,399)**	**346,052**	**1,328,401**
Restricted funds					
The Julia and Hans Rausing Trust	184,553	755,275	(755,275)	(100,000)	84,553
The Innholders' Charitable Foundation	7,500	-	(7,500)	-	-
Wendy Osorio	35,000	-	(32,083)	-	2,917
The Worshipful Company of Cooks	13,333	20,000	(15,000)	-	18,333
The Worshipful Company of Bakers	-	2,000	(1,000)	-	1,000
The Worshipful Company of Weavers	-	5,000	(1,250)	-	3,750
Savoy Education Trust	53,000	73,000	(68,583)	-	57,417
Antonio Carluccio Foundation	20,417	35,000	(29,167)	-	26,250
British Telecommunication	-	200,000	-	(200,000)	-
Dulverton Trust	-	50,000		-	50,000
Steel	-	25,000	(4,167)	-	20,833
Stewardship	24,750	-	(24,750)	-	-
Portal Trust	-	50,000	(29,167)	-	20,833
St Aldhem	2,500	-	-	-	2,500
Swire Charitable Trust	40,000	40,000	(36,667)	-	43,333
Julia Rausing	102,000	61,400	(68,250)	-	95,150
The Greater London Authority	-	46,052		(46,052)	-
Q Charitable Trust	-	5,000	(2,500)	-	2,500
1961 Charitable Trust	-	5,000	(1,667)	-	3,333
Fidelity International	-	2,200	(550)	-	1,650
Other small grant	-	44,840	(44,840)	-	-
Total Restricted Funds	**483,053**	**1,419,767**	**(1,122,416)**	**(346,052)**	**434,352**
Total Funds	**1,705,867**	**6,103,701**	**(6,046,815)**	**-**	**1,762,753**

CHARITY 2025	Brought Forward £	Income £	Expenditure £	Transfers £	Carried Forward £
Unrestricted funds					
General funds	833,517	4,703,833	(4,923,955)	346,052	959,447
Total Unrestricted Funds	**833,517**	**4,703,833**	**(4,923,955)**	**346,052**	**959,447**
Restricted funds					
The Julia and Hans Rausing Trust	184,553	755,275	(755,275)	(100,000)	84,553
The Innholders' Charitable Foundation	7,500	-	(7,500)	-	-
Wendy Osorio	35,000	-	(32,083)	-	2,917
The Worshipful Company of Cooks	13,333	20,000	(15,000)	-	18,333
The Worshipful Company of Bakers	-	2,000	(1,000)	-	1,000
The Worshipful Company of Weavers	-	5,000	(1,250)	-	3,750
Savoy Education Trust	53,000	73,000	(68,583)	-	57,417
Antonio Carluccio Foundation	20,417	35,000	(29,167)	-	26,250
British Telecommunication	-	200,000	-	(200,000)	-
Dulverton Trust	-	50,000		-	50,000
Steel	-	25,000	(4,167)	-	20,833
Stewardship	24,750	-	(24,750)	-	-
Portal Trust	-	50,000	(29,167)	-	20,833
St Aldhem	2,500	-	-	-	2,500
Swire Charitable Trust	40,000	40,000	(36,667)	-	43,333
Julia Rausing	102,000	61,400	(68,250)	-	95,150
The Greater London Authority	-	46,052		(46,052)	-
Q Charitable Trust	-	5,000	(2,500)	-	2,500
1961 Charitable Trust	-	5,000	(1,667)	-	3,333
Fidelity International	-	2,200	(550)	-	1,650
Other small grant	-	44,840	(44,840)	-	-
Total Restricted Funds	**483,053**	**1,419,767**	**(1,122,416)**	**(346,052)**	**434,352**
Total Funds	**1,316,570**	**6,123,600**	**(6,046,371)**	**-**	**1,393,799**

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13 RECONCILIATION OF MOVEMENTS IN TOTAL FUNDS (CONTINUED)

COMPARATIVE INFORMATION: RECONCILIATION OF MOVEMENTS IN TOTAL FUNDS YEAR ENDED 31 DECEMBER 2024

GROUP 2024	Brought Forward £	Income £	Expenditure £	Transfers £	Carried Forward £
Unrestricted funds					
General funds	1,460,816	559,789	(706,604)	(91,186)	1,222,814
Trading funds	(827,808)	3,767,706	(3,884,302)	944,404	-
Total Unrestricted Funds	**633,008**	**4,327,495**	**(4,590,906)**	**853,218**	**1,222,814**
Restricted funds					
The Julia and Hans Rausing Trust	157,378	1,420,940	(1,448,114)	54,349	184,553
The Innholders' Charitable Foundation	7,500	30,000	(30,000)	-	7,500
Wendy Osorio	-	35,000	-	-	35,000
The Worshipful Company of Cooks	15,498	20,000	(22,165)	-	13,333
Savoy Education Trust	-	93,140	(40,140)	-	53,000
Antonio Carluccio Foundation	-	35,000	(14,583)	-	20,417
Garfield Weston Foundation	250,000	-	-	(250,000)	-
Lewis Family Trust	3,749	-	(3,749)	-	-
Thrive Together (SIB) Ltd	37,500	-	-	(37,500)	-
Stewardship	39,727	48,000	(62,977)	-	24,750
St Aldhem	-	10,000	(7,500)	-	2,500
Swire Charitable Trust	-	40,000	-	-	40,000
Julia Rausing	-	102,000	-	-	102,000
The Greater London Authority	-	620,067	-	(620,067)	-
HSBC	-	50,000	(50,000)	-	-
Other small grant	-	27,236	(27,236)	-	-
Total Restricted Funds	**511,352**	**2,531,383**	**(1,706,464)**	**(853,218)**	**483,053**
Total Funds	**1,144,360**	**6,858,878**	**(6,297,370)**	**-**	**1,705,867**

CHARITY 2024	Brought Forward £	Income £	Expenditure £	Transfers £	Carried Forward £
Unrestricted funds					
General funds	132,111	3,364,066	(3,515,878)	853,218	833,517
Total Unrestricted Funds	**132,111**	**3,364,066**	**(3,515,878)**	**853,218**	**833,517**
Restricted funds					
The Julia and Hans Rausing Trust	157,378	1,420,940	(1,448,114)	54,349	184,553
The Innholders' Charitable Foundation	7,500	30,000	(30,000)	-	7,500
Wendy Osorio	-	35,000	-	-	35,000
The Worshipful Company of Cooks	15,498	20,000	(22,165)	-	13,333
Savoy Education Trust	-	93,140	(40,140)	-	53,000
Antonio Carluccio Foundation	-	35,000	(14,583)	-	20,417
Garfield Weston Foundation	250,000	-	-	(250,000)	-
Lewis Family Trust	3,749	-	(3,749)	-	-
Thrive Together (SIB) Ltd	37,500	-	-	(37,500)	-
Stewardship	39,727	48,000	(62,977)	-	24,750
St Aldhem	-	10,000	(7,500)	-	2,500
Swire Charitable Trust	-	40,000	-	-	40,000
Julia Rausing	-	102,000	-	-	102,000
The Greater London Authority	-	620,067	-	(620,067)	-
HSBC	-	50,000	(50,000)	-	-
Other small grant	-	27,236	(27,236)	-	-
Total Restricted Funds	**511,352**	**2,531,383**	**(1,706,464)**	**(853,218)**	**483,053**
Total Funds	**643,463**	**5,895,449**	**(5,222,342)**	**-**	**1,316,570**

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13 RECONCILIATION OF MOVEMENTS IN TOTAL FUNDS (CONTINUED)

Purpose of Designated and restricted funds

Trading Funds - unrestricted funds held related to trading activities within Clink subsidiairies; transfer of £944k from Trading Fund unrestricted reserves to General unrestricted reserves is reflects decision made to transfer trading activities into the charity effective at May 2024.

The Julia and Hans Rausing Trust funds provided for the operations of the Clinks Kitchens Project. Clink Kitchens project closed in 2025 and as such the funder agreed to remove the match funding condition to enable demobilisation of the project. The Julia and Hans Rausing Trust has also agreed to de-restricted £100k of funds for the continued support of the graduates exiting the programmes and leaving prisons during the period of demobilisation which is demonstrated by the transfer to unrestricted funds as shown.

The Innholders' Charitable Foundation provides for mentoring and support for HMP Brixton restaurant. All carried forward funds were utilised during the year 2025

Wendy Osorio provides funding for graduate support costs in the Clink Cafe. This was utilised during the financial year 2025 32,083 was utilised during 2025 and £2,917 was carried forward to the financial tyear 2026.

The Worshipful Company of Cooks provides funding for sous chef / chef trainer mentor at HMP Highdown and HMP Brixton and the Bakery at HMP Brixton. A portion for the Bakery funds are being carried forward to the financial tyear 2026

The Worshipful Company of Bakers provides funding for The Clink Bakery. A portion of the funds are being carried forward to the financial year 2026

The Worshipful Company of Weavers provides funding for graduate support costs in the Clink Cafe. A portion of the funds are being carried forward to the financial year 2026

Savoy Educational Trust provides funding towards the costs of a Bakery Chef Trainer as well as towards a Clink Cafe Trainer and related support costs. Amounts received during the year totalled £73k of which £68.5k was utilised . The balance of these funds are being carried forward to the financial year 2026

Antonio Carluccio Foundation provides funding for a chef trainer at HMP Brixton. A portion of the funds are being carried forward to the financial year 2026

British Telecommunications plc provided £200,000 of capital funding towards the construction and commissioning of the training kitchens at Bessemer Park. The capital works were completed during 2025 and the grant conditions relating to the use of the funding were met during the year

Dulverton Trust provides funding for Support workers outside London. These funds wil be utilised in the financial year 2026

Steel provides funding for graduate support costs in the Clink Cafe. A portion of the funds are being carried forward to the financial year 2026

Stewardship provides funding for both Event expansion expenses and Marketing resource for Charity. All carried forward amounts were utilised in the financial year 2025

Portal Trust provides funding for graduate support costs in the Clink Café (previously named Clink College). A portion of the funds are being carried forward to the financial year 2026

St Aldhem provided Capital funding for the HMP Send glasshouse. A portion of the funds are being carried forward to the financial year 2026

Swire Charitable Trust provides funds to be utilised equally in Catered by Clink and Clink Cafe. A portion of the funds are being carried forward to the financial year 2026

Julia Rausing provides funding partly toward HMP Send Gardens (£21.0k) and the HMP Erlestoke Gardens (£40.4k) projects.A portion of the funds are being carried forward to the financial year 2026

The Greater London Authority provides Capital funding for the Events expansion project costs at Bessmer Park. All the funds were utilised during the year 2025

Q Charitable Trust provides funding for graduate support costs in the Clink Cafe. A portion of the funds are being carried forward to the financial year 2026

1961 Charitable Trust provides funding for The Clink Bakery. A portion of the funds are being carried forward to the financial year 2026

Fidelity International provides funding for graduate support costs in the Clink Cafe. A portion of the funds are being carried forward to the financial year 2026

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14 GROUP - ALLOCATION OF NET ASSETS

	Fixed Assets £	Current Assets £	Curent Liabilities £	Non Current Liabilities £	2025 Total £
General fund	1,503,592	1,216,208	(947,689)	(443,710)	1,328,401
Restricted Funds	-	434,352	-	-	434,352
	1,503,592	**1,650,560**	**(947,689)**	**(443,710)**	**1,762,753**

	Fixed Assets £	Current Assets £	Curent Liabilities £	Non Current Liabilities £	2024 Total £
General fund	1,579,358	1,927,496	(1,569,082)	(714,957)	1,222,814
Restricted Funds	-	483,053	-	-	483,053
	1,579,358	**2,410,549**	**(1,569,082)**	**(714,957)**	**1,705,867**

14a CHARITY - ALLOCATION OF NET ASSETS

	Fixed Assets £	Current Assets £	Curent Liabilities £	Non Current Liabilities £	2025 Total £
General fund	1,503,594	1,198,680	(1,299,117)	(443,710)	959,447
Restricted Funds	-	434,352	-	-	434,352
	1,503,594	**1,633,032**	**(1,299,117)**	**(443,710)**	**1,393,799**

	Fixed Assets £	Current Assets £	Curent Liabilities £	Non Current Liabilities £	2024 Total £
General fund	1,579,360	1,915,293	(1,946,179)	(714,957)	833,517
Restricted Funds	-	483,053	-	-	483,053
	1,579,360	**2,398,346**	**(1,946,179)**	**(714,957)**	**1,316,570**

15 RELATED PARTY TRANSACTIONS

Amounts received from trustees in the year amounted to £13,865 (2024: £1,300), comprising donations of £3,325, Clink Charity Ball tickets of £2,140, and spend on Clink Events services £8,400.

During the year, The Clink Charity provided grants of £nil to The Clink Restaurant Company Limited (2024: £636,891). Included in the balance sheet for the charity is a balance of £nil (2024: £nil) due from The Clink Restaurant Company Limited. Interest of £nil was charged on the loan balance (2024: £nil) .

During the year, The Clink Charity provided grants of £nil to Clink Trading Limited (2024: £nil) . Included in the balance sheet for the charity is a balance of £351,402 (2024: £377,457) due to Clink Trading Limited. Interest of £nil was charged on the loan balance (2024: £nil) .

A review of the activities and operations of the charitable organisation resulted in a group restructre effective as at April 2024 whereby the operational activities and assets of the trading subsidiaries were transferred back into The Clink Charity.

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16 Reconciliation of net expenditure to net cash flow from operating activities

	2025 £	2024 £
Net income for the reporting period	56,886	561,507
Adjustments for:		
Investment Income	(46,400)	(63,571)
Loan interest paid	32,775	9,115
Depreciation	165,335	133,787
Disposal of fixed assets	22,049	19,872
Decrease / (Increase) in stock	19,336	(33,065)
Decrease/(Increase) in debtors	301,042	(305,873)
(Decrease) in creditors	(827,519)	(1,204,741)
Net cash provided (used in) operating activities	**(276,497)**	**(882,969)**

17 Operating Lease commitments

The group has the below minimum lease payments payable under non-cancellable operating leases arrangements at the reporting date.

	Group				Charity	
	Leasehold	Motor Vehicles	Total	Total	Leasehold and Motor Vehicles	
	2025 £	2025 £	2025 £	2024 £	2025 £	2024 £
Within a year	165,000	-	165,000	196,351	165,000	196,351
Two to five years	531,167	-	531,167	660,000	531,167	660,000
More than five years	-	-	-	36,667	-	36,667
	696,167	**-**	**696,167**	**893,017**	**696,167**	**893,017**

18 COMPARATIVE INFORMATION: STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR YEAR ENDED 31 DECEMBER 2024

INCOME AND EXPENDITURE		Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income				
Income from raising funds	2, 3	475,030	2,531,383	3,006,413
Income from Charitable Activities	5	3,788,893	-	3,788,893
Income from investments	4	63,571	-	63,571
Total income		**4,327,494**	**2,531,383**	**6,858,877**
Expenditure				
Expenditure on raising funds	6	61,709	-	61,709
Expenditure on Charitable Activities		3,884,302	1,702,715	5,587,017
Primary purpose trading, training	6	644,895	3,749	648,644
Total expenditure	6	**4,590,906**	**1,706,464**	**6,297,370**
Net income / (expenditure) for the year		**(263,412)**	**824,919**	**561,507**
Gross transfers between funds	13	853,218	(853,218)	-
Net movements in funds		**589,806**	**(28,299)**	**561,507**
Funds brought forward	13	**633,008**	**511,352**	**1,144,360**
Funds carried forward		**1,222,814**	**483,053**	**1,705,867**