

**Charity Registration No. 1049095**

**Company Registration No.03095356 (England and Wales)**

**FINE CELL WORK  
(LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE**

**YEAR ENDED 31 DECEMBER 2023**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Patrons</b>	Tracy Chevalier Dame Judi Dench CH Kaffe Fassett Esther Freud Cath Kidston MBE Libby Purves OBE Isabella Tree
<b>Trustees</b>	Jennifer Rademaker (Chair) Marion Bedford Julian Diment Tabitha Elwes Kit Kemp MBE Miranda Kendall (Vice Chair) Andrew Murray (Treasurer) Cathy Robinson Emma Soames Nicola Wright
<b>Executive Director</b>	Victoria Gillies
<b>Founding Director</b>	Dr Katy Emck OBE
<b>Financial Director</b>	Mariana Spater
<b>Charity Number</b>	1049095
<b>Company Number</b>	03095356
<b>Registered Office &amp; Principal Address</b>	190-192 Queenstown Road London SW8 3NR
<b>Auditors</b>	James Cowper Kreston Audit 8th Floor Reading Bridge House George Street Reading RG1 8LS
<b>Bankers</b>	Unity Trust Bank 4 Brindley Place Birmingham B1 2HB

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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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The Trustees present their report and accounts for the 12-month period ended 31 December 2023. The accounts have been prepared in accordance with Fine Cell Work's Memorandum and Articles of Association and with the accounting policies set out in note 2 to the accounts and comply with the charity's governing document, applicable law and the requirements of the Charities SORP (FRS 102).

**Governance, Structure and Management**

**Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 25 August 1995 and registered as a charity on 9 September 1995. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members guarantee to contribute an amount not exceeding £10.

**Recruitment and Appointment of Trustees**

The directors of the company are also charity trustees for the purposes of charity law. The number of trustees shall not be more than twelve or less than three. The charity may by ordinary resolution appoint a person who is willing to be a trustee and may also determine the rotation in which any additional trustees are to retire. Meetings take place five times a year, with an Annual General Meeting held in the summer. There is an ongoing programme of trustee strategy meetings to discuss and set the charity's effectiveness, goals, aims and purpose. Guidance and training are also given to promote understanding of Charity Governance and specific issues related to the Charity and its work.

None of the trustees has any beneficial interest in the company and there are no related parties to the charity with the exception disclosed in note 19 of the accounts.

The range of trustees is intended to reflect Fine Cell Work's own blend of needs incorporating experience of prisons and understanding of rehabilitation issues, working with volunteers, fundraising, marketing, communications, merchandising, product design, textile production and knowledge of interior design and its commercial aspects relevant to establishing an effective business profile for the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Jennifer Rademaker (Chair)  
Marion Bedford  
Julian Diment  
Tabitha Elwes  
Kit Kemp MBE  
Miranda Kendall (Vice Chair)  
Cath Kidston MBE (resigned 12 March 2024)  
Andrew Murray (Treasurer)  
Cathy Robinson  
Emma Soames  
Nicola Wright

**Structure, staffing and volunteers**

In 2023 Fine Cell Work's 26 years' experience working in prison, strong management structure and innovative, flexible approach, alongside an active, multi-talented Board, enabled the charity to continue to reestablish their in-prison programmes, restore levels of engagement close to pre-pandemic numbers, build their engagement with their service users and strengthen their relationships and impact in the sector. Key to this was establishing a partnership with HMPPS (His Majesty's Prison and Probation Service) textile workshops and setting up a Board Advisory Group with five service users, the Chair and Vice Chair of the Board alongside the Executive Director and Director of Programmes.

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Fine Cell Work is run by the Executive Director supported by the senior management team comprised of the Founding Director, Finance Director, and Director of Programmes. The senior management team is supported by a permanent, full-time staff of eleven and, from Q4 one part-time staff member working three days a week giving the charity, by year end, a full-time equivalent of 15 employees.

The duties of Fine Cell Work's staff were divided between skills and paid work provision for prisoners; supporting volunteers delivering in-prison stitching classes (cell groups); working in collaboration with volunteers who supported production, sales and fundraising; the development and provision of skilled and varied work to be stitched; marketing and sales including management of the website and dispatch; fundraising; business planning and financial management. To support our programme for prison leavers, Open the Gates (OTG), staff duties included provision of work experience, employment training and mentoring as well as delivering workshops on well-being, boundaries, wider textile skills and interview preparation.

During the year, the charity worked in 38 prisons; in 18 prisons we ran 24 cell groups and in a further 20 prisons we supported 'lone stitchers' who have developed advanced skills in one of our cell groups and been moved to a prison without a cell group. Fine Cell Work staff support these stitchers with work, feedback, and payment directly.

With volunteers having returned to all but one of our groups this year after pandemic lockdowns, we were finally able to ascertain how many prisoners we were supporting. This was the first time since 2019 that we have been able to gather accurate statistics on stitcher numbers. In total, 538 stitchers engaged with us in 2023, still some way from the 602 stitchers we worked with in 2019. However, good progress was made as we supported 56% more new stitchers than we did in 2022.

Of the 538 stitchers, 458 resided within the male prison estate (85%) and 80 in the female prison estate (15%). We met our goal of working with more female prisoners. By comparison, in 2022, 91% of our stitchers were from the male estate and 9% from the women's. With 68% of the stitchers we worked with in 2023 returning monitoring and evaluation forms, 72% disclosed they were white British and 28% from minority ethnic backgrounds.

There were 471 'cell group stitchers', participating in fortnightly stitching classes where possible and taking the kits back to their cells, and 79 'workshop stitchers' who either worked in our full-time textile workshop in the men's estate or in our part-time workshop in the woman's estate. These numbers include 12 prisoners who worked in both cell groups and the prison workshops. Of the total cell work stitchers, 398 returned work in the year compared to 265 stitchers who returned work in 2022. In 2023, 280 stitchers were new to Fine Cell Work with 239 joining cell groups, 38 joining the workshops and three joining both a workshop and a cell group. Of the 280 new stitchers, 196 returned work whilst the remaining stitchers were still working on practice pieces.

On the OTG post-release programme, we supported 32 prison leavers. At the Clothworkers' Studio in Battersea, we provided employment training to 25 ex-prisoners (who we refer to as apprentices) and supported three prison leavers we worked with in prison who were not able to travel to the London area. This remote engagement involved a bespoke package of support, which included regular phone calls, signposting to local organisations and stitching materials. Four prison leavers who graduated from our post-release programme pre-2023, were supported with general wellbeing, career and welfare advice. Of the 32 apprentices engaged with in the year, 50% were new recruits, 35% were women with 60% white British and 40% from minority groups. 56% had stitched with us in prison.

The small ratio of Fine Cell Work staff to prisoners and prison leavers was supported by extensive, essential activities of our volunteer team teaching in prisons and in the Clothworkers Studio, mentoring, supporting production and commissions, helping with administration and design, promoting our work, helping at sales events across the country, supporting events, and manning the pop-up shop.

During the year, 67 volunteers went into prison to train prisoners in soft work skills by teaching embroidery, canvas work and quilting compared to 47 volunteers who did so in 2022. Eight people volunteered in The Clothworkers Studio to support the training of the apprentices and another three volunteered as mentors to our apprentices. In the year, eight highly skilled stitching volunteers assisted with commission development. In all 12 volunteers

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helped us design and promote new design ranges. Eight volunteers assisted with production; nine volunteers gave talks on the work of the charity to community organisations, 34 volunteers served on event committees and 10 volunteers helped run our pop-up shop at Pentreath and Hall in autumn. With 11 trustees generously volunteering their time and expertise, this brought the number of volunteers supporting the charity this year to 138 individuals who covered 168 volunteering opportunities.

**Remuneration policy for senior management**

The directors' salaries are determined by the trustees with reference to market rates and the financial resources of the charity and reviewed annually.

**Principle Risks and Uncertainties**

Using a comprehensive Risk Register, the trustees regularly assess the major risks to which the charity is exposed, and systems established to manage and mitigate those risks. Key areas that undergo risk assessment are currently threats to revenue, working in the community, working in prisons (particularly with the current staff shortages across the estate, and the rapidly increasing prison population), staff-related risks and IT infrastructure risks.

The risk of a drop in external funding is mitigated by a strategic plan to increase Fine Cell Work's sustainability through product sales, new funding sources and increased fundraising resources. The reserves policy seeks to retain sufficient funds to cover any short-term funding losses. Internal control risks are minimised by procedures for the authorisation of transactions and projects.

Risk with the OTG post-release programme is mitigated by building relationships with probation and other organisations working with prison leavers, and the support of a trustee who has substantial experience working in prison and in HMPPS providing expertise and knowledge to both the Board and the senior management team.

The risk of working in prisons is twofold. The risk to volunteers working in prisons is mitigated by ongoing training by Fine Cell Work staff and by working with prisons to ensure a safe environment for our volunteers. The prison system itself is also a challenge with changing policies and frameworks. Currently staffing levels of front-line prison officers are of concern as this could affect the prison's ability to accommodate our volunteers and activities. This is mitigated by working with HMPPS, the trustees, professionals in the field and other prison charities to ensure an understanding of the overall prison environment. In order to be more embedded in the prison estate, we are building a closer relationship with HMPPS.

Staff risks relate to the retention of key members of staff, staff recruitment and staff safety. To mitigate these risks, staff policies, salary reviews, building staff resilience, encouraging and supporting staff training, wider recruitment promotion, and strict policies governing working with prison leavers in the charity's premises are in place. Organisational reviews take place regularly to ensure that the most appropriate staff structure is in place to support the work of the charity and the resilience of team members.

IT infrastructure risk assessment covers key databases, such as our supporter database and information on the server and includes back-up protocols to recover and restore lost data should any loss occur.

Fine Cell Work's Employer's Liability, Public Liability, stock, buildings, office contents, terrorism and business interruption insurance policies further minimise the financial risks to the charity. The charity has appropriate health and safety and safeguarding policies in place.

**Mission, Objectives and Activities**

Fine Cell Work addresses three key social issues: the need for rehabilitation in prison and for prison leavers in the community, challenges of release, and negative public perceptions of people who are or have been in prison. The charity aims to strengthen its position as a leading contributor to prison rehabilitation and to drive for greater positive awareness and change.

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Our work addresses the key issues affecting offending behaviour by developing and reinforcing work skills, building strong relationships and mental and emotional resilience, and providing the opportunity to build a financial buffer. We aim to enable our stitchers and workshop workers to complete their sentences with new skills, money earned and saved, and the self-belief to stop offending. For the apprentices engaged in our post-release programme, OTG, the aim is to support them into a socially connected, stable, independent, crime-free lifestyle, through employment training, bespoke workshops to broaden skills and resilience alongside mentoring and work experience.

As a charity and social enterprise, our core purpose is supporting prisoners and prison-leavers back into society. We do this by providing skills-based training both in prisons nationwide and in the community in our hub in London, focusing on building self-worth, self-respect, self-confidence and self-discipline. Our programme delivery encourages our stitchers to take responsibility, and work as part of a team. Our unique mission is to train and pay prisoners to do exquisite needlework to create beautiful products for sale.

In furtherance of its mission, the charity teaches prisoners and apprentices transferable skills through needlework, textile production, simple upholstery, warehousing and despatch to support employment and social re-integration on release. These textile products are bespoke, designed in collaboration with well-respected designers and of such high quality that they not only sell to the public but also to interior designers, museums, and heritage organisations.

Our vision is to build independent, crime-free lives. To support this, we are building Fine Cell Work as a sustainable social entity with the prisoners and prison leavers as stakeholders in the enterprise. As one of the few charities able to continue delivering its in-prison services throughout the years of lockdown, we are now even further embedded in the prison system, with prison staff and prisoners valuing the provision of paid, creative work that can be done by prisoners in their cells.

Stitchers work independently in their cells for 24 hours a week on average, with many voluntarily working for as long as 40 hours. We aim to pay our stitchers approximately twenty five percent of the net proceeds of sale. Our stitchers are always paid for the work they return regardless of whether or when it sold and are encouraged to save for release.

In addition, we run a textile workshop in prison making up the work stitched in cells into products – predominantly cushions, giftware and tableware - and an employment training workshop for prison leavers in the Clothworkers' Studio.

In the year, we began our partnership with HMPPS's textile workshops to deliver wider training, work experience and the opportunity of post-release support. Fine Cell Work specialist training staff now delivers training in different production techniques fortnightly in our first workshop partnership.

The charity continues to build expertise and awareness of the demand and opportunities in the marketplace and to build relationships with successful designers and artists to develop a wide range of desirable products. It is important that Fine Cell Work products appeal to our growing customer base, so the dedicated, skilled work of our stitchers remains meaningful. To engage as many prisoners as possible in the production process (usually four stitchers and apprentices are involved in the creation and sale-readiness of each product), with the exception of design, charting, screen printing and laser cutting, all production is carried out in UK prisons or the Clothworkers' Studio. To accommodate and maximise the involvement and training of as many stitchers and apprentices as possible, the production process is, by necessity, multi-layered. The charity covered 26% of its costs from selling products this year, up from 25% in 2022.

The Trustees regularly review the Charity's public benefit as set out by the Charity Commission.

**Building Organisational Resilience**

After the 'Covid years', followed by the energy and excitement of our 25-year celebrations in 2022, 2023 was a year of consolidation to ensure the growth planned over the next three years is sustainable. To build organisational

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resilience, to work with more people in prison and prison leavers, to grow the social enterprise and strength our impact in prison, the community and the criminal justice sector, we:

- Set up a Board Advisory Group to provide service user oversight of and input to the issues before the Board of Trustees
- Set up our partnership with HMPPS Textile Workshops by establishing a programme in the textile workshop in HMP Foston Hall women's prison
- Reviewed our theory of change demonstrating how it supports impact measurement and leads to lasting social change for our service users
- Reviewed our existing evaluation and how we can build on this to demonstrate the impact on service users including their mental health
- Updated our messaging and website functionality to build both sales and donations
- Provided bespoke management training to strengthen the management team
- Hosted events and meetings at the hub to strengthen our relationships with funders, livery companies and OTG partners
- Supported the growth of and engagement with customers and donors by enabling data sharing between our CRM and Shopify.

As a result, there is now more cohesion and better processes within the team with a better understanding of shared values. This is particularly important in our small team with diverse skill sets and interests.

***The Board Advisory Group***

Involving our service users at Board level is essential but almost all the people we work with, due to the nature of their offending, are not able to sit on a charity Board. This was addressed by setting up the Board Advisory Group last summer. With five current or graduate apprentices, the group meets quarterly. The meetings have given us the opportunity to review both our in-prison and post-release programmes to identify what, in the view of our service users, we do well and how we can do better. Recommendations for clearer, more accessible information for prison leavers on the website and for support literature to prepare prison leavers for the realities of release are the invaluable outcomes of this group that sit alongside excellent advice on how to address specific challenges the organisation is facing. A two-way link is established with the Board of Trustees through attendance by the Chair and Vice-Chair of the Board, reporting out of Board and Board Advisory Group meeting content, and reviewing organisational opportunities and challenges.

***Establishing the partnership with HMPPS Textile Workshops***

With the support of the Head of Textiles and the Head of Programmes, Assurance and Business Delivery at HMPPS, we are now partnering with their textile workshop at HMPPS in Foston Hall, expanding workplace skills and wider work experience to a workforce making prison apparel. Since July, two members of the FCW team deliver an all-day workshop every fortnight. Not only has this enabled us to build our work with women in prison, working closely with HMPPS has given the charity a better understanding of how the service works and how we can adapt to optimise the support we can offer to people in prison.

***Review of Theory of Change and Evaluation***

The collaborative sessions with an external consultant involved selected members of staff from different teams with a hub volunteer and an apprentice to involve different stakeholders in the discussions. We reviewed our evaluation practice to identify the three key areas of social issues we address and how we evidence our impact on this.

The aim was to use the wide range of data and feedback which Fine Cell Work collects to:

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- demonstrate what issues we were trying to address
- build evidence to show why society should care about our work
- demonstrate that it is important and vital
- evidence why Fine Cell Work has the capacity and proven capability to address the issues.

We now have an updated, clearer, simpler theory of change which focuses on the three main areas where Fine Cell Work has impact. The first is the need for rehabilitation in both prisons and in the community. The second is societal negative views of prisoners which creates the third issue, lack of opportunities and the barriers faced by prison leavers to rebuild meaningful, independent, crime-free lives. This has enabled us to improve our programme strategy and clarify our messaging on how we address the social problems identified. It has also enabled us to review and improve the ways in which we gather, analyse and share data to better demonstrate our impact.

***Updated our messaging and website functionality***

The review on the theory of change informed the process of how we improved our messaging as we worked with a digital marketing agency. This reflection strengthened how we communicate what we achieve in a more holistic way rather than focusing on the detail of what we do. This allows our donors and customers to appreciate the bigger picture of the necessity of our work in addressing the need for rehabilitation, deteriorating mental health of people in prison, the challenges faced by prison leavers, and reducing reoffending.

***Bespoke management training funded by City Bridge***

In order to build a stronger, cohesive management team, social impact consultants delivered training over two days. The training was adapted to meet the needs of the diverse experience of the management group building understanding and collaboration within the small team.

***Strengthening relationships***

Open days at the Hub in Battersea with service users leading tours of the workshop and warehouse with existing and potential funders and supporters, alongside meetings with leaders of charities working with prison leavers both inside prison and post-release, allowed us to showcase the OTG programme, gave our apprentices experience in representing their work, enabled us to discuss challenges and opportunities, and share best practice working in the criminal justice sector.

***Building systems for customer and donor growth***

During the year Fine Cell Work was fortunately chosen to participate in the JP Morgan "Force for Good" programme providing IT project support for not-for-profit organisations. From this initiative, we benefitted from enhancements to the interface between databases.

**Achievements and Performance**

***Working in prison***

With 2023 being the first year since 2019 where there weren't closures or Covid 'lockdowns' in prisons, we were able to rebuild our in-prison programmes to support 90% of the workforce we had supported in 2019. We worked with 56% more new stitchers than the previous year making good progress towards our goal of working with over 900 people in prison by the end of 2026.

The length of time we work with our stitchers means we have a significant impact. Working with 538 stitchers by yearend, 30% of our workforce engaged with us for six months or less, a further 22% stitched with us for up to a year. Of the remaining 48% who had worked with us for over a year, 11% have been supported by the charity for over five years. Through the fortnightly stitching classes with our volunteer teachers, or, in our workshops, fortnightly full-day training with Fine Cell Work staff, the stitchers build a strong connection to the charity. A

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magazine, *Stitch Up*, published by us biannually for our stitchers supports this. The sale of their work provides a further connection to the world beyond prison. The fact that many customers write to thank the stitcher for their work impacts this further. The sense of belonging and inclusion to the broader community built through the programme are all key factors in building the self-respect and resilience to not reoffend.

By end of the year, we were working in 18 prisons, four more than the previous year. We ran 24 stitching classes in these. In a further 20 prisons, we supported 'lone stitchers' directly from the office. Despite delays with the prison service organising security clearance for new volunteers, stitching classes were opened in three prisons new to us, at HMP Foston Hall, HMP Guys Marsh and HMP Thameside. We finally reopened groups in two prisons we had worked in before lockdown but had not yet been able to return to. Despite our efforts, it will not be until early 2024 that we will be able to return to HMP Long Lartin thereby having stitching classes in all the prisons we want to reengage with post lockdown.

***In-cell work***

To meet the growing demand for work from our stitchers, in 2023 we made a total of 3,580 kits: 44% embroidery kits, 31% needlepoint kits and 25% Christmas decoration kits. Kits for small items for both embroidery and needlepoint, such as lavender bags, pin cushions and Christmas decorations, have between two and six different products in one kit. Of all kits returned in the year, 32% were from beginner stitchers, 43% from intermediate and 26% were stitched advanced stitchers. In addition, 50 of our most talented stitchers completed 84 bespoke commission pieces.

The comparatively high proportion of new stitchers in the year meant that hours spent stitching recorded were down by 4% on the year before, (71,871 hours compared to 75,095 hours in 2022), and down 41% on total hours recorded for stitching in 2019. This is because established stitchers habitually spend longer stitching than beginners. In total, £70,688 was paid to stitchers, 8% up on the previous year due mainly to an increase in the number and value of awards presented.

Awards are given annually to our stitchers to reward their commitment to Fine Cell Work. The categories are for outstanding progress, excellence in stitching skill development, and peer mentoring with special awards for outstanding contributions to Fine Cell Work. All awards include a financial bonus payment. This year we gave 206 awards and bonuses to our stitchers in multiple categories. Most stitchers are nominated by their volunteers and then our judging panel picks certain stitchers for the top awards.

A total of £10,765 was paid to stitchers for the 206 awards, a significant increase from 119 awards and bonuses given in 2022 totalling £5,860.

With the lowest bonus attached to an award being £20 and the highest award, Outstanding Contribution to Fine Cell Work, having a remuneration of £100, awards are a good opportunity for us to acknowledge and reward the work of our stitchers. Of particular note, this year we distributed 57 Progress Awards (almost double the 30 awarded last year). We also gave out 10 Outstanding Contribution to Fine Cell Work Awards, more than usual, due to a few stitchers who worked very hard on multiple important commissions this year.

A new award was introduced, the Production Commendation, for stitchers who were not nominated by volunteers for an award but produced eight or more kits over the year. Additionally, we gave an extra one-time bonus to stitchers in four groups that have either not opened since lockdown or had been sporadic in their running, to thank them for their loyalty and continued work with us.

Feedback from our stitchers is done annually to assess service users' engagement in stitching, their primary motivations, and feedback on how the organisation is performing. Surveys were sent at the beginning of the year in 2024 to get feedback from the previous year.

*The Annual Stitcher Survey, Experiences of Fine Cell Work*, was sent to 295 stitchers with 165 sending back the completed survey, a 49% increase on the previous year reflecting the-recovery of our in-prison work following the

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pandemic and the launch of a number of new stitching groups in prison in 2023. The completion rate for this year's survey was an excellent 56%, a full 12 percentage points higher than last year. The surveys which were returned were completed to a high standard with almost all respondents answering every question and most providing detailed comments to a wide range of questions.

The analysis of the survey by the external evaluator makes it clear that stitchers derive enormous satisfaction from working with the charity and that stitching helps them cope with imprisonment as well as allowing many to save money and plan for their release. The majority of stitchers are very appreciative of the work of the organisation and of the volunteers who run groups in particular.

This is the sixth annual survey this researcher has conducted. Three themes stood out this year:

- More people talked about how their stitching for Fine Cell Work is an important lifeline connecting them to the world outside prison and making them feel part of society, sometimes a connection they feel that they had lost over their years of incarceration.
- Responses showed the importance of the quality of the work they do for Fine Cell Work: this is reinforced by the fact that customers pay commercial prices to buy them, has a strong impact on many stitchers. This validates their work (differentiating it from many other prison employment activities) and validates them as individuals, giving them a much-needed feeling of being a person, not merely a prisoner, again.
- The fact that so many products are in themselves beautiful, colourful and intricate shines joy and a sense of positivity into what is often a monotonous and grey life inside.

The importance of stitching:

In the survey, stitchers were asked to rate how important a list of 12 different factors were for them as individuals about being a stitcher on a scale from zero to ten (with ten representing the most important). This list was constructed from a series of preliminary interviews with Fine Cell Work staff and stitchers. The chart below ranks these 12 factors according to their average importance (out of 10) to this cohort of stitchers:



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To review our work with minority groups and make appropriate changes to our programmes, we send a 'stitcher monitoring & evaluation form' to all stitchers when they join a group to gather demographic data of our current stitcher group: Age, Gender, Preferred Pronouns, Disability Status, Ethnic Group, National Identity and Religion.

68% of the stitchers we worked with have returned their forms, with a total of 364 completed by year end; 190 of these were returned in 2023.

In 2021 we introduced the 'Fine Cell Work Mental Wellbeing Survey' to be completed by new stitchers when they joined a Fine Cell Work stitching group. A follow-up survey would then be sent nine months after the first mental wellbeing survey was completed to monitor progress. The opening and subsequent closing of groups in 2021 and 2022 impacted on the results of new stitcher surveys completed during this period. Because of this, we only considered follow-up surveys from stitchers that had joined groups that remain open to ensure throughout their engagement with us so that we were not only monitoring the impact of stitching on our beneficiaries but also the impact of engaging with volunteers and being part of a stitching group. It is anticipated that by mid-year 2024, sufficient follow up surveys will be returned for the external consultant to evaluate the feedback and report on his findings. By the end of 2023, 52 participants had returned the second round Mental Health evaluations.

In order to encourage volunteers to deliver our accredited in-cell training to their stitchers, further training was delivered to our volunteers teaching in prison. Stitchers are paid £30 for each unit completed and given a certificate of achievement from the Open College Network (OCN). During the year, an impressive 26 units of study had been completed in cell groups with one stitcher having completed three units of study over a two-year period. In recognition of this achievement, the stitcher will receive a bonus of 10% on his earnings from stitching in a year added to his prisoner pay every year he remains a stitcher.

Fine Cell Work's Prison Awards were introduced in 2021 to acknowledge exceptional goodwill and support we receive from selected prison we work in. For the support we received in 2023, early in 2024 we awarded a total of twelve prison awards in five categories: four prisons were presented with the 'Outstanding Contribution to Fine Cell Work Award'; three prisons were presented with the 'Gold Award for Staff Engagement and Support', three prisons were awarded the 'Best Practice in Volunteer Support'; with two prisons presented with the 'Lone Stitcher Support Award'. A new category was introduced this year, the New Group Support Award, for prisons who had been particularly helpful in setting up new groups. This was awarded to two prisons.

Framed certificates and accompanying letters are sent directly to the Governor of each of the 12 prisons. The letter gives credit to specific members of prison staff and is an opportunity to acknowledge and thank individuals for their ongoing, exceptional support.

### **Supporting Volunteers**

With 138 volunteers supporting all aspects of the charity this year, over 80% of our volunteers have worked with the charity for over five years, nearly half of whom have volunteered with Fine Cell Work over 10 years. Their longstanding support gives them a strong connection with both the ethos and mission of the charity. 21% of volunteers took on more than one volunteering opportunity with one volunteer undertaking five different roles during the year.

Volunteers teaching in prison deliver front-line services to our stitchers and are vital to the charity. In the year, four volunteers retired and two left as they no longer wanted to volunteer in prison. New volunteers accounted for 27% of the 67 volunteers teaching in prison in 2023.

In order to facilitate growth in our in-cell programme, we did a dedicated recruitment drive to widen the pool of volunteers. We did this by promoting the opportunity through all our networks including emailing current volunteers, social media posts and building relationships with local and regional volunteer organisations nationwide.

Over 40 volunteers were trained by us in 2023 to support the reopening of prison groups, more volunteer cover in existing groups, and our establishing of groups in new prisons in 2023 and 2024. In order to accommodate training more volunteers who live throughout the UK, most training sessions are now run online. However, to accommodate

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a large cohort of volunteers starting during the summer, we organised in-person training which was appreciated by the volunteers. Our ongoing plan is to organise a couple of in-person sessions per year, including future refresher training for existing volunteers and other ad-hoc training.

To thank and publicly acknowledge the value of volunteering to the charity, in Spring the Chair of the Board hosted a truly memorable lunch for volunteers at the hub with Fine Cell Work's longstanding Patron, Kaffe Fassett, and his partner, Brandon Mably as guest speakers discussing their creative motivation.

**In-prison workshops**

With our new parttime workshop in HMP Foston Hall and our well-established workshop in HMP Littlehey, we supported 79 men and women during the year.

Set up 13 years ago, our full-time workshop in HMP Littlehey makes up at least 70% of the kits stitched in prison cells into the final product; creates the needlepoint kits themselves; completes specific handstitched products which lend themselves to a group activity and produces machine stitched cushions, tableware and giftware.

The activities require many skills and are the complete antithesis of the repetitive tasks of many prison textiles workshops. Taking on new and varied tasks requires concentration, motivation and builds confidence to take on new skills which are important attributes to prepare for work post-release. Our workshop is an essential part of the social enterprise and fosters the workers' appreciation of their relevance to the wider organisation and engagement with the world beyond prison. The nature of the work develops their ability to work as part of a team, broadening their employable skills.

This is the first time the workshop was opened for a full year since 2018 as infrastructure challenges in the prison closed the workshop in October 2019. With a highly experienced supervisor provided by the prison to run the workshop, productivity and workshop morale went from strength to strength in the year.

A very experienced member of Fine Cell Work's teaching staff provided more extensive training to the workshop fortnightly focusing specifically on delivering the Open College Network accredited units of study, with 21 units of study successfully completed in the year.

Interior design retailers have in the past donated excess stock to us. A very generous donation of large rolls of high-quality plain linen from De Le Cuona allowed us to develop an extensive range of utility products with this excess fabric in the workshop. The launch of the beautifully crafted aprons and bags proved hugely popular with our customers and were one of the most successful in-house designed product launches in the year.

Feedback was also gathered from our workshop stitchers at HMP Littlehey. Twenty-one workshop stitchers returned the survey to our external evaluator, representing 88% of the workshop team at the time.

The analysis of the survey returns makes it clear that prisoners working in Fine Cell Work workshops derive enormous satisfaction from working with Fine Cell Work and that the atmosphere of productivity where all are treated with respect is much appreciated in the context of what is often a stressful prison environment.

All the workshop participants who responded were very appreciative of the work of the organisation and of staff who visit and help organise the workshops in particular. Unlike with many prison workshops, those working with and for Fine Cell Work expressed an important sense of community with both Fine Cell Work staff and other prisoners involved in the charity and a sense of ownership and pride in being part of the wider Fine Cell Work family. The fact that they were encouraged to suggest improvements to the workshop processes was a source of particular satisfaction to many.

Perhaps the most important factor for most workshop stitchers was that the workshop felt like as close as is possible in prison to a real work environment where attractive and practical objects were made to a high standard for sale to the general public. Many survey respondents differentiated their experiences in the workshop from the rest of their life in prison; seeing it both as an oasis of calm where respect was both given and received and as a place where their time in prison had a purpose and a connection to the outside world. They contrasted what they

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saw as a real-world commercial operation with previous experiences of prison workshops. Several respondents talked about looking forward to going to work for the first time during their period of incarceration.

This year saw an increase in the number of workshop stitchers who had already developed plans to continue their association with Fine Cell Work via the OTG post-release programme.

We began working in the HMPPS's textile workshop at HMP Foston Hall in July this year, a new initiative for the charity to expand its reach. Two members of Fine Cell Work specialist training staff now deliver an all-day workshop every fortnight on a variety of different production methods including hand stitching and working on small production runs. The first four sessions formed an induction phase whereby participants made items for themselves or as gifts with the subsequent sessions in the year working on production of bags and purses specifically designed for the project.

In a spirit of collaboration and solidarity, because a full day a fortnight doesn't allow sufficient time for preparation – cutting of fabric and threads and marking out motifs to be handstitched - women engaged in our post-release programme in the Clothworkers Studio in Battersea prepared kits for the women in HMP Foston Hall to work from to support their productivity.

**Rehabilitation Pathway and post-release support: Open the Gates (OTG)**

Seven years ago, the OTG programme was established to support prisoners post-release at the Clothworkers' Studio in Battersea. During that time, we have supported 89 prison leavers. Over 75% of these prison leavers (who we refer to as apprentices) had received sentences of four years or more, with many having complex offending histories and support needs.

The OTG programme allows the apprentices time to adapt to the challenges of settling back into the community. In many instances, this can take well over a year; for a few this can take over 18 months. The average length on the programme is 11 months involving an average of 440 hours of individual training and support. The success of this bespoke approach is that each year we get about 40% of our graduates into employment or further tertiary training. Since the start of the programme, the reoffending rate has been only 1%.

The Clothworkers' Studio continued to be a thriving, productive workplace with an ethos of inclusion, consultation and co-operation, offering a wide range of roles and responsibilities to match individual skill sets. We deliver intensive, bespoke support to those who are experiencing the most barriers to accessing employment and other services, some of the most marginalised people in the community.

Core to the delivery of the programme is providing pastoral support and mentoring alongside the accredited embroidery and textile training courses. Our apprentices are supported by Fine Cell Work staff, volunteers, and mentors into employment, settled living and, in some cases, further employment training beyond the Clothworkers' Studio. Key to the training is work experience in the busy textiles workshop, working on production, sampling new products, simple upholstery, working on commissions which require teamwork and problem solving, facilitating sales and product management by warehousing, and dispatch. Soft skills such as timekeeping, boundaries, participation in meetings and service user forums support reintegration into society.

The Studio plays an important role in production with 20% of the kits stitched in cells made up into the finished product. Almost all commissions, particularly those requiring supervised teamwork and creativity are made up in the Studio. In the year, commissions included a large, quilted wall hanging created for Kit Kemp, five large needlepoint altar rail kneelers for Holy Trinity, and kneelers and bench seats for a church in America.

Service user engagement remained a key focus of the organisation. The newly established Board Advisory Group provides our Trustee Board, and the broader organisation, with the ability to benefit from our service users' lived experience and insights and to advise the Board on wider organisational areas of review and opportunity. Our bi-monthly service user involvement meetings give apprentices a forum to develop and shape the service we provide and build their commitment to the organisation. Regular team meetings with the apprentices who helped with warehousing and dispatch continued to reinforce their key role with the sales team and build their ability to take

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responsibility as part of a wider team. These meetings led to the development of another accredited unit of study with the Open College Network; warehousing, delivering, dispatch and stock management.

In total, 19 units of study accredited by OCN were successfully completed by apprentices in the year, 11 of which were in peer teaching which recognises the team support focus of the OTG programme.

A fortnightly craft club was held on Friday afternoons for apprentices and graduate apprentices with Fine Cell Work staff and volunteers and provided a creative space for our service users to develop their hand stitching skills and encouraged social interaction. The Chair of the Board attends many of the craft club sessions as a further link between the Trustees and our service users. Trips to an exhibition by our Patron Kaffe Fassett, and to the Koestler Exhibition encouraged social integration and shared interest.

Staff and external providers facilitated 22 workshops to broaden apprentices' resilience, skills, and aptitude to acquire new skills. These sessions were designed to build employment confidence and preparation for work and covered subjects as diverse as CV writing and disclosure of offending history, respecting and setting boundaries, online safety, basic upholstery, modern quilting techniques, mounting and framing, lampshade making, interview technique, developing social skills and positive affirmation workshops to build confidence and self-belief. A further 15 one on one sessions were delivered with apprentices who needed more personalised support.

The apprentices supported two Open Days of the Clothworkers' Studio, with current and potential donors invited to the first, and current and potential partners in the criminal justice sector invited to the second, by being Ambassadors of the OTG programme. This led onto more formal Ambassador training with a professional coach volunteering her time to deliver a day's workshop on public speaking skills, confidence building, promoting Fine Cell Work, and the skills to deliver a consistent, compelling message.

Of the 32 people we supported, 16 were new recruits, 11 were women and 16 identified with a BAME background. In 2023, six 'apprentices' graduated; two graduates moved into employment, three into further vocational training, and one graduate, who is at retirement age, went to volunteer in their community. Four apprentices left the programme in the year; three disengaged due to challenges they encountered in regard to their health, motivation, and historic substance use, and one apprentice was recalled for breaching licence conditions. No one on the programme reoffended.

**Sales and Commissions**

In 2023, earned income across all channels was £307,060, up 6% on income from this source in 2022 of £290,193.

Earned income is broken down into income from the sale of the prison-made products and income from prisons paying a nominal fee per place in each cell group. Income from sales was £303,060, an increase of 10% on the year before. However income derived from prisons where Fine Cell Work delivers its services was only £4,000, down from £14,400 from this source last year. This was the result of delays in payment from the prison service and a mismatch in fiscal years between them and Fine Cell Work.

**Sales**

Gratifyingly, total sales now have finally exceeded the record levels of 2019 and were up over 8% on total sales of £280,063 achieved then.

Despite trading income in 2023, being 10% up on 2022, online sales were down 6% at £159,602. Although we made a strong start to the year, with sales for the first quarter 36% ahead of the previous year, web sales for the remaining three quarters were 10% down on 2022. This reflected the general trend across the retail sector, given the overall financial climate, and also Fine Cell Work's internal challenge of not having a senior sales and marketing person in place until the last quarter.

Sales from events raised £38,544, just exceeding the previous year's total (£37,724) and included sales in Houghton Hall and Layer Marney.

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Commissions sales at £52,814 were up 51% on 2022 (£35,005). This was due to the completion of several long-term projects. We also delivered commissions to long-standing clients, including Carolina Mazzolari, Firmdale Hotels, Pentreath & Hall and the Royal Household.

Trading income from retailer partnerships gratifyingly increased 95% on 2022, with £34,445 in sales, and accounted for 11% of trading income. Of this total, 32% was generated by a design collaboration with Knepp Rewilding.

Income from pop-up shops at marginally over £3,000, was significantly down on 2022 (£15,296) as we had only one pop-up in the year. Pentreath & Hall once again gave us their Bloomsbury pop-up space, pro bono, in October for two weeks.

***Product launches & highlights***

Catalogue sales (sales of all Fine Cell Work products less commissions) in the year amounted to £235,817. We launched 36 new products which, at £40,370, accounted for 17% of catalogue sales. The most successful launch was a design collaboration using sustainable materials with Knepp Rewilding, celebrating the endangered wildlife living on Knepp's East Sussex estate. Launched in mid-October, one design sold out within the first two weeks. The collection generated a total of £15,383 in revenue - including sales to Knepp, who sold the range in their Wilding Kitchen & Shop.

Other key launches included the machine stitched Utility Range made from end-of-line linen donated by De La Cuona, Tasha's Trip designed by Fine Cell Work Trustee and designer Kit Kemp, and a new addition by Snowden Flood to our bestselling needlepoint Landmarks collection, Tower Bridge.

Two popular launches, the Baby's Breath and Forget-Me-Not napkins, and the geometric coasters, were designed by Fine Cell Work apprentices, a new initiative we are keen to encourage.

To enable our stitchers more creative freedom and to offer more products to support the accredited training modules from the Open College Network, we developed a new product inhouse, the folklore cushion, that gives stitchers the creative freedom to choose their own embroidery stitches and colours from a pre-picked palette. Launched towards the end of the year, the folklore kit was popular with our stitchers and our customers.

Our online sample sale in August gave us the opportunity to offer our customers a selection of unique, one-off items at significantly reduced prices. Running for three weeks in August, the sale generated nearly £9,000 from over 235 products.

Following the success of our 25th birthday Great Sewing Bear Christmas decoration last year, we designed a new hand-stitched decoration this year inspired by our best-selling Swag Bag. The Swag Bear was a success with all available stock sold, a total of 165 Swag Bears, raising over £4,000 - accounting for 15% of total decoration sales (£27,178) - making it our bestselling decoration of the year.

***Online newsletter***

Our online newsletter remained our most powerful marketing tool. We continued to channel our energies into this, increasing our frequency of sending by 15%, with a total of 45 unique email campaigns sent during the year. Newsletters generated 1,156 orders, an increase of 82% (634 in 2022), with attributed revenue increasing by 102%.

***Commissions***

Stitchers and volunteers work closely together on commissions planning the project and identifying new skills required. With the welcome return of our volunteer teachers to their prison groups providing encouragement, expertise and regular updates to the office this year, three large, multi-piece commissions were finally completed having been in process for a number of years.

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In 2023, 50 expert stitchers completed 84 specialist commission pieces including an 11-metre-long needlepoint altar-front kneeler in five pieces designed by Cressida Bell for Holy Trinity Church in Sloane Square, 14 bespoke needlepoint chairs featuring individual petit point designs for a private house in Buckinghamshire and a project for a church in Virginia in America which consisted of 8 church bench seats, all stitched in cross stitch needlepoint. All commissions with the exception of upholstering the needlepoint chairs, were made-up by Fine Cell Work specialists and apprentices in the Clothworkers Studio.

We worked on 11 pieces of complex embroidery for repeat commissions client and artist Carolina Mazzalori which will form the basis of her artworks. One such piece was a large-scale embroidery that measured over two metres in height and took over 100 hours to stitch.

Several intermediate and advanced level stitchers completed a wide variety of commissions for long-standing retail partners: Pentreath & Hall, Hauser & Wirth, Blithfield, GPO Museum and the United Kingdom Antarctic Heritage Trust (UKAHT).

A new quilting commission, a large 180cm x 180 cm multi-layer quilt for Firmdale Hotels was begun and completed in the year. The project, which resulted in a feature wall-hanging for one of the Firmdale Hotels in New York, was a very successful team effort involving the Firmdale creative team working alongside Fine Cell Work stitchers, apprentices, volunteers and staff. Designed by Kit Kemp, pieces of fabric with images of hedgerow animals were delicately embellished by stitchers in prison before being painstakingly machine pieced together in the Clothworkers' Studio. Apprentices then spent several weeks quilting the many layers together.

For the Royal Household, we stitched Her Majesty the Queen's cypher on linen to create 20 cushions. The highlight of the year was completion of a commission for the Royal Visit to Kenya where our Design and Commissions specialists worked alongside experienced stitchers in the Clothworkers Studio to create a stunning, bespoke, embroidered cushion with the Kenyan national flower entwined with native British wildflowers.

**Fundraising and Selling through events**

Events are an effective form in promoting knowledge and understanding of the impact of our work and of raising money. Events where we bring products for sale have always been very effective at showcasing the skill and beauty of our stitchers' work, encouraging sales and building on our network of customers, donors and volunteers.

The only fundraising event this year was a return to the Hurlingham Club in September with a private dinner for 60. The evening featured an engaging talk by renowned author Chris Atkins, perfectly aligned with the release of his new book, *Time After Time: Repeat Offenders*, and raised £11,670 in donations.

We were fortunate to host sales in two prestigious, historic locations in the year. The first in June was at Houghton Hall in Norfolk. The historic Picture Gallery gave a stunning backdrop to our products to optimise sales opportunities. Lord and Lady Cholmondeley hosted a well-attended evening reception and sale followed by a sale the next day of our hand-embroidered luxury products. The two-day, ticketed event raised £12,245 in donations and £8,220 in sales. Following the event, Lady Cholmondeley generously continued to support the charity by stocking Fine Cell Work cushions in the gift shop at Houghton.

Our second was at Layer Marney in Colchester, our fourth sale at this fabulous Tudor venue, hosted by longstanding supporters Nick and Shelia Charrington. This two-day event began with a private fundraising reception followed by a Christmas Sale open to the public the next day raising just over £7,000 in sales.

We joined forces with the Dulwich Quilters at Bell House in Dulwich to showcase an extensive array of meticulously hand-embroidered quilts including a number created by Fine Cell Work stitchers.

For the first time, thanks to the generosity of a volunteer in manning the sale and covering the cost, we took a table at the Cotswold Fair and raised almost £5,000 from sales over the three days of the sale.

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The sales event calendar ended with our annual Christmas Sale at St Peter's in Notting Hill. With a motivational speech by Andrea Coomber from the Howard League of Penal Reform on the current scarcity of purposeful activity in prisons, guests were encouraged to buy resulting in record sales for the event of £14,500.

To broaden fundraising opportunities, in April we welcomed trustees of grant-making organisations that had supported us in the past to an Open Day at the Clothworkers Studio to celebrate achievements made through our post-release OTG programme. Our guests visited the workshop and heard from the apprentices about the impact of the programme. Conversations on the day led to opportunities to apply for further support.

In order to create wider opportunities to meet our most loyal supporters, we hosted a profile-raising event and drinks reception in May at the studios of artists Carolina Mazzolari and Conrad Shawcross. The well-attended evening included talks by these two prestigious artists about the connections between their art and prison.

To build awareness of our work in the interior design sector, in September, we were given a stand at the Chelsea Harbour Design Centre for Focus 23. This provided a fantastic platform for networking with prominent interior and fabric designers.

With charities struggling to meet fundraising targets due to various pressures including the cost of living, we decided to launch an appeal at the end of the year. With the theme, "one stitch at a time" focusing on the progress and recruitment of stitchers, we ran the appeal from mid-October to 31st December with an initial target of £50,000. Thanks to the generous support we received, we raised £97,630 from 260 donors, of which 137 were new donors to us. We took the opportunity provided by two well-established 'giving occasions': Giving Tuesday, an international day for giving to charity on the last Tuesday in November and pre-Christmas seasonal giving to make our ask.

***Communications***

Our annual stitcher survey, sent out to nearly 300 stitchers, continued to give us statistical information, feedback and quotes to support the evaluation of our services. Combined with consultative work with a digital agency, this informed our communications strategy and ability to create engaging, unique content.

Key to our communications strategy was the launch of our upgraded website in 2023. Working with the digital marketing agency, several areas were established that would benefit from improvements:

- reviewing and refining brand messaging across all communication channels
- identifying and addressing barriers to conversion across the website, with a view to increasing product purchase rate
- utilising our Google Ad Grant to set up and refine Google Ad campaigns to drive increased awareness, traffic and conversions to the website.

We also identified the importance of better communicating the exquisite craftsmanship of our stitchers' work in order to maximise revenue through our website – our primary sales channel. In addition to this, we wanted to make it easier for visitors to the site, both new and existing, to learn more about Fine Cell Work's mission, and to support our work through buying product or donating. To do this, it was integral that we focused on the impact of our work upon our stitchers and apprentices.

The improvements made to our website have given us a more effective platform to raise awareness about our work, promote our social enterprise and our events programme, and increase wider support. Ensuring that we review and optimise the opportunity provided by the Google Ad Grant - particularly in light of recent changes to the ways which charities can utilise this - has driven new visitors to the website, helping to grow both newsletter subscribers and sales.

The digital agency worked with us to redesign the layout and content of our subscriber newsletter, prioritising the stories behind the products, telling stitcher stories, and showcasing customer reviews.

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The gathering of new sign-ups at events drove a 92% increase in newsletter subscribers during the period July to December 2023 vs the prior six months (1,026 vs 534 new subscribers for the period January to June 2023). New subscribers during July to December were also up 80% compared to the same period in 2022. However, the overall size of the subscriber list remained fairly static following a cleaning of unengaged subscribers from the list.

Our frequency of posting on Instagram increased by 160% compared to the previous year, helping to grow our follower count by 8.5% during the year, to 13,248 followers. We continued to share a balance of posts across our social media channels driving the social enterprise, encouraging donations, and promoting our wider work and programmes. Whilst our energies continued to be focused on Instagram, we cross-posted the majority of this content to Facebook (4,393), X formerly known as Twitter (5,168) and, more selectively, LinkedIn (725 followers). Our most liked posts included those on our Patron Kaffe Fassett and Brandon Mably's visit to Fine Cell Work, as well as our stitcher stories, and those demonstrating the impact of our work.

***Publicity***

Fine Cell Work's mission and our stitcher's creations continued to gain recognition in the media, and we were featured in major newspapers and magazines, as well as radio.

In the run-up to Christmas, several of Fine Cell Work's products were picked for inclusion in the curated gift guides of several high-end glossy magazines, with many focusing upon their being gifts with a meaningful social purpose.

The undoubted highlight of 2023 was the first in a series of videos filmed by the Ministry of Justice, featuring Fine Cell Work's stitchers in Warren Hill and post-release hub in Battersea. The subsequent Instagram post from March 2024 went viral with over 10k likes and more than 208k views – with a total watch time of almost 985 hours (as of April 2024). The full video has over 69k views.

**Principal Funding Source**

Our fundraising strategy to diversify our income streams is working as illustrated below.

***Fundraising from grants***

In 2023 Fine Cell Work received £509,885 from grants from Trusts and Foundations, a 16% increase on the previous year. We were proud to secure a major, three-year grant from the Garfield Weston Foundation as well as new, three-year grants from the Adrian Swire and another Foundation, contributing to the strength of grants funding in future years. We also received new grants towards expanding and extending our work from the Henry Oldfield Trust, the MIVA Foundation, the Brothers Trust, the Radcliffe Foundation and the Merchant Taylors Charity. We benefited from ongoing, multi-year grants from the Ask Trust, the Bank of America Foundation, the Bromley Trust, the City Bridge Foundation, the Charles Hayward, Colyer Fergusson, de Laszlo and Matrix Foundations and Peter Stebbings, Rathbone, Rothschild, Eleanor Rathbone and Henry Smith charities. The Aldo Trust, the Ancaster Trust, the Broderers Livery Company, the Gilander Foundation, the James Roll Trust, the Michael Varah Memorial Fund, the Ancaster Trust, the Needlemakers Livery Company and the Taurus Trust continued to support us with annual grants, and we also received new, one-year grants from Dalby, 1772, St Adhelms and Ratcliff Trusts.

***Fundraising with major donors and corporates***

In total we raised £322,722 in donations from individuals, legacies and corporations. FCW Champions, our regular giving campaign, raised £15,000 which included monthly, quarterly or annual donations from 47 different donors. Fundraising at events raised £27,000, and the Appeal raised £97,630 from 260 donors. The balance was raised through general ad hoc donations from individuals and foundations.

**Financial Review**

In 2023, Fine Cell Work's total incoming resources were £1,152,548 up 1% on the previous year. Donations and grant income were down 1.8% on 2022. Income from the sale of prisoners' work was up 10% on 2022.

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**Reserves Policy**

The Trustees have established a policy whereby the unrestricted funds not committed in tangible assets held by the charity should be maintained at a level of four to six months of budgeted expenditure, currently equal to £517,347 for six months in general funds. At this level, the Trustees feel they would be able to continue the current activities of the charity in the event of a significant drop in funding or other changed circumstances. It remains a core aim to build and maintain Fine Cell Work's unrestricted reserves at this level.

In 2021 the Trustees resolved that the £127,317 raised by an appeal in that year would be a separate Designated Reserve to be used for the rebuilding of the stitcher numbers in prisons following the pandemic. In 2022, £63,500 was released from the reserve representing new stitchers in that year. In 2023 the remaining reserve was released as new stitchers returning work in the year reached 256 exceeding the balance of the designated reserve.

Also set up in 2021 the separate designated reserve equal to the value of the charity's fixed asset net book value is retained. This is in accordance with current best practice.

Total reserves at the yearend were £787,062 (2022 £817,047) of which £16,100 were restricted (2022 £8,682), £27,532 were designated (2022 £114,322) and £743,430 unrestricted (2022 £694,033). Free reserves at year end were £743,430 (2022 £694,033).

**Corporate Social Responsibility**

Fine Cell Work has set the goal of going beyond its charitable mission in order to make positive contributions to the wider community, our stakeholders and society.

We aim to achieve this by:

- Providing sustainable outcomes for our beneficiaries and society as a whole, leading to lower levels of reoffending and enabling beneficiaries to lead crime free lives
- Working with HMPPS to support their efforts to offer purposeful, rehabilitative work in prison and provide opportunities and positive pathways post-release
- Minimising our impact on the environment by sourcing ethical and sustainable materials for the making of our products and encouraging green initiatives within the organisation including recycling and alternatives to car usage
- Providing support, wellbeing and development programmes for our staff to nurture them and provide opportunities and resilience in their day-to-day work. We are accredited Living Wage Foundation employers
- Ensuring that we are financially sustainable
- Having a positive impact on the lives of our volunteers and support them to deliver our programmes
- Developing a positive relationship with suppliers including prompt payment
- Seeking to improve our governance and transparency to enable the community to understand our mission and our positive outcomes.

**REPORT OF THE INDEPENDENT AUDITORS  
TO THE MEMBERS OF FINE CELL WORK**

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**Statement of Trustees' Responsibilities**

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees, who are also the directors of Fine Cell Work for the purpose of company law, 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), including Financial Reporting Standard 102 'The Financial Reporting Standard in the UK and Republic of Ireland'.

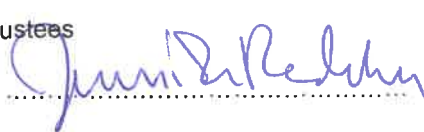
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

On behalf of the Board of Trustees

Jennifer Rademaker (Chair)



Date

11/6/2024

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**REPORT OF THE INDEPENDENT AUDITORS  
TO THE MEMBERS OF FINE CELL WORK**

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We have audited the financial statements of Fine Cell Work (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the related notes, 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 charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year
- 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

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

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**REPORT OF THE INDEPENDENT AUDITORS  
TO THE MEMBERS OF FINE CELL WORK (CONTINUED)**

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**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' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report (incorporating the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

**Responsibilities of the trustees**

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

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

**Auditor's responsibilities for the audit of the financial statements**

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

**FINE CELL WORK  
(LIMITED BY GUARANTEE)**

**REPORT OF THE INDEPENDENT AUDITORS  
TO THE MEMBERS OF FINE CELL WORK (CONTINUED)**

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The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

The specific procedures for this engagement that we designed and performed to detect material misstatements in respect of irregularities, including fraud, were as follows:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and those charged with governance to identify any material instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work to address the risk of irregularities due to management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for evidence of bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's report.

**Use of our report**

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



Alexander Peal BSc (Hons) FCA DChA (Senior Statutory Auditor)

for and on behalf of

James Cowper Kreston Audit

8th Floor  
Reading Bridge House  
George Street  
Reading  
RG1 8LS

10 July 2024

**FINE CELL WORK**  
(LIMITED BY GUARANTEE)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME & EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
<b><u>Income from:</u></b>						
Donations and grants	3	494,022	338,585	-	832,607	847,560
Charitable activities	4	307,060			307,060	290,193
Investment income		12,881			12,881	3,859
<b>Total income</b>		<b>813,963</b>	<b>338,585</b>	<b>-</b>	<b>1,152,548</b>	<b>1,141,612</b>
<b><u>Expenditure on:</u></b>						
Cost of Raising Funds	5	197,361			197,361	279,336
<b>Charitable activities</b>					<b>985,172</b>	
Prisoner Training & Support	5	653,995	331,177	-		889,755
<b>Total expenditure</b>	5	<b>851,356</b>	<b>331,177</b>	<b>-</b>	<b>1,182,533</b>	<b>1,169,091</b>
<b>Net income/(expenditure)</b>		<b>(37,393)</b>	<b>7,408</b>	<b>-</b>	<b>(29,985)</b>	<b>(27,479)</b>
Transfer between funds		86,790		(86,790)	-	-
Fund balances at 1 January 2023		694,033	8,692	114,322	817,047	844,526
<b>Fund balances at 31 December 2023</b>		<b>743,430</b>	<b>16,100</b>	<b>27,532</b>	<b>787,062</b>	<b>817,047</b>

All activities of the charity are classified as continuing. There are no other recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 28 to 44 form part of these accounts.

**FINE CELL WORK  
(LIMITED BY GUARANTEE)**

**BALANCE SHEET  
AS AT 31 DECEMBER 2023**

	Notes	£	£	2023 £	2022 £
<b>Fixed assets</b>					
Tangible assets	9		27,532		50,662
			<u>27,532</u>		<u>50,662</u>
<b>Current assets</b>					
Stocks		199,006		187,774	
Debtors	10	62,894		57,364	
Cash at bank and in hand		562,015		653,290	
		<u>823,915</u>		<u>898,428</u>	
<b>Non-current assets</b>		12,500		-	
<b>Creditors: amounts falling due within one year</b>	11	(76,885)		(132,043)	
		<u></u>		<u></u>	
<b>Net current assets</b>			<u>759,530</u>		<u>766,385</u>
			<u></u>		<u></u>
<b>Total assets less current liabilities</b>			<u>787,062</u>		<u>817,047</u>
			<u></u>		<u></u>
<b>Income funds</b>					
Restricted funds	14		16,100		8,692
Designated funds	16		27,532		114,322
Unrestricted funds	17		743,430		694,033
			<u>787,062</u>		<u>817,047</u>
			<u></u>		<u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to Accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Andrew Murray*

11. vi. 2024

Andrew Murray (Treasurer)  
Trustee

**Company Registration No. 03095356**

The notes on pages 28 to 44 form part of these accounts.

**FINE CELL WORK  
(LIMITED BY GUARANTEE)**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023	2022
		£	£
<b>Cash flows from operating activities:</b>			
Net income/expenditure for the year		(29,985)	(27,479)
Depreciation of tangible fixed assets	9	29,630	27,837
Increase/(decrease) in creditors	11	(55,158)	(107,928)
(Increase)/decrease in debtors	10	(18,030)	29,087
(Increase)/decrease in stocks		(11,232)	(62,011)
Investment income		(12,881)	(3,859)
<b>Net cash provided by/(used in) operating activities</b>		<b>(97,656)</b>	<b>(144,353)</b>
<b>Cashflows from investing activities</b>			
Interest income		12,881	3,859
Purchase of tangible fixed assets	9	(6,500)	(20,256)
<b>Cash provided by/(used in) investing activities</b>		<b>6,381</b>	<b>(16,397)</b>
<b>Increase/(decrease) in cash</b>		<b>(91,275)</b>	<b>(160,750)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>653,290</b>	<b>814,040</b>
<b>Cash and cash equivalents at the end of</b>		<b>562,015</b>	<b>653,290</b>
		<u>1 Jan 2023</u>	<u>Cashflow</u>
		£	£
<b>Cash at bank and in hand</b>		<b>653,290</b>	<b>(91,275)</b>
		<u>31 Dec 2023</u>	<u>£</u>
		<b>562,015</b>	<b>653,290</b>

The notes on pages 28 to 44 form part of these accounts.

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1 Statutory information**

Fine Cell Work is a charitable company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address can be found on the Legal and Administrative Information page.

**2 Accounting policies**

**2.1 Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Fine Cell Work meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about Fine Cell Work's ability to continue as a going concern.

**2.2 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Charitable Activities – represents income from sales of goods and is recognised when receivable, excluding Value Added Tax.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors and deferred income. Where entitlement occurs before income is received, the income is accrued.

**2.3 Expenditure**

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Costs of raising funds comprises those costs incurred in order to raise funds from external sources.

Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. It also includes costs associated with meeting the constitutional and statutory requirements of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on a staff time basis.

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**2.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	3 years straight line basis
Fixtures, fittings and equipment	3 years straight line basis

**2.5 Leasing and hire purchase commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

**2.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**2.9 Stock and work in progress**

Stock is valued at the lower of cost and net realisable value.

**2.10 Pensions**

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

**2.11 Fund accounting**

The charity has various funds for which it is responsible:

The Trustees also authorised the creation of a designated fund to cover the Fixed Asset value.

**2.12 Taxation**

The company is a registered charity (number: 1049095). All of the charity's income falls within the exemptions set out in part 11 of the Corporation Tax Act 2010.

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**2.13 Financial Instruments**

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

**2.14 Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Critical accounting estimates and assumptions**

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Critical areas of judgement:

**Tangible fixed assets**

Tangible fixed assets are depreciated over their useful lives taking into account residual values where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the assets and projected disposal values.

**FINE CELL WORK  
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**3 Income from donations and grants**

	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2023	Total 2022
	£	£	£	£	£
Donations and grants	494,022	338,585	-	832,607	847,560

**Donations and grants**

**Unrestricted funds:**

	Total 2023	Total 2022
Garfield Weston	110,000	-
Dalby Trust	7,500	-
Taurus Trust	5,000	-
Al-Fayed Foundation	5,000	-
Considered Ask Foundation	38,500	17,500
Bromley Trust	10,000	10,000
Reo Stakis	20,000	5,000
Michael and Clara Freeman Trust	-	5,000
Overwhelm Limited	5,000	-
Anthony Sofroniou	-	6,000
Armitage Trust	-	22,000
Devonshire Trust	5,000	-
Moorview Charitable Trust	10,000	-
Anonymous	-	5,000
B & L Know Fund	15,000	-
Crucible Foundation	-	51,000
Scouloudi Foundation	-	7,000
Charles Burrell and Isabella Tree	20,000	-
Susannah Peake	20,000	-
Lady Elizabeth Cavendish Trust	52,083	125,000
Other grants, donations and (<£5,000) and Gift Aid	170,939	168,596
	<b>494,022</b>	<b>422,096</b>

**FINE CELL WORK  
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**3 Income from donations and grants (continued)**

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Restricted funds:</b>		
Adrian Swire Trust	25,000	15,000
Bank of America Foundation	39,933	36,321
Brothers Trust	10,000	-
Batchworth Trust	-	15,000
Hadrian Trust	1,000	-
Colyer-Fergusson Charitable Trust	10,000	11,500
Henry Oldfield Trust	25,000	-
Merchant Taylors	10,000	-
De Laszlo Foundation	10,000	10,000
Rothschild Foundation	12,000	10,000
Evan Cornish Foundation	-	5,000
City Bridge Trust	50,405	12,567
Considered Ask Foundation	5,737	9,556
Anonymous	-	20,000
MIVA Trust	9,000	-
Needlemakers Livery Company	3,080	-
Ratcliff Trust	4,000	-
1772 Trust	2,000	2,000
Radcliffe Trust	5,000	7,500
Peter Stebbings Trust	10,000	10,000
Hiscox Foundation	-	5,000
Eleanor Rathbone Trust	2,000	-
Trusthouse Foundation	-	3,000
Sheriffs and Records	678	-
John Lewis Foundation	-	16,000
St Adhelms Chapel Trust	5,000	-
Anonymous	5,000	-
HDH Charitable Trust	1,000	-
Matrix Causes Fund	3,000	3,000
Porticus Trust	-	14,998
Hedley Foundation	-	5,000
Henry Smith Foundation	60,000	60,000
Michael Varah Memorial Foundation	1,752	2,747
Garfield Weston Foundation	-	75,000
Statham Family Trust	-	2,500
	<b>310,585</b>	<b>351,689</b>
Carried Forward		

**FINE CELL WORK  
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**3 Income from donations and grants (continued)**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Brought forward	<b>310,585</b>	351,689
Aldo Trust	<b>5,000</b>	5,000
Charles Hayward Foundation	<b>20,000</b>	20,000
John Coates Charitable Trust	-	5,000
Nina Campbell Limited	-	15,000
William Yeoward Limited	-	15,000
Worshipful Company of Broderers	<b>3,000</b>	3,000
Rio Stakis Foundation	-	5,000
Other donations & grants (<£5,000)	-	5,775
	<b>338,585</b>	425,464

**FINE CELL WORK  
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**4 Income from charitable activities**

	2023	2022
	£	£
Sale of prisoners' work	303,060	275,793
Income from cell work	4,000	14,400
	<u>307,060</u>	<u>290,193</u>

**5 Expenditure**

	Staff Costs	Depreciation	Other Costs	Total 2023	Total 2022
	£	£	£	£	£
<b>Expenditure on:</b>					
Costs of generating donations and grants	160,379	-	36,982	97,361	279,336
<b>Charitable activities</b>					
Prisoner Training & Support Activities undertaken directly	435,966	29,630	389,299	854,895	764,455
Support costs	-	-	130,277	130,277	125,300
	<u>596,345</u>	<u>29,630</u>	<u>556,558</u>	<u>1,182,533</u>	<u>1,169,091</u>

**Analysis of support costs (including governance costs)**

	2023	2022
	£	£
Rent	102,700	96,100
Governance costs	17,927	20,066
Insurance	9,650	9,134
	<u>130,277</u>	<u>125,300</u>

Included within support costs is £10,000 (2022: £10,000) in relation to audit fees for the current auditors.

**FINE CELL WORK  
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**6 Statement of financial activities - Comparative funds – year ended 31 December 2022**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Designated Funds</b>	<b>Total 2022</b>
	£	£	£	£
<b><u>Income from:</u></b>				
Donations and grants	422,096	425,464	-	847,560
Charitable activities	290,193	-	-	290,193
Investment income	3,859	-	-	3,859
	<u>716,148</u>	<u>425,464</u>	<u>-</u>	<u>1,141,612</u>
<b>Total income</b>				
<b><u>Expenditure on:</u></b>				
Costs of raising funds	279,336	-	-	279,336
<b>Charitable activities</b>				
Prisoner Training & Support	414,948	474,807	-	889,755
	<u>694,284</u>	<u>474,807</u>	<u>-</u>	<u>1,169,091</u>
<b>Total expenditure</b>				
<b>Net income/(expenditure)</b>	<b>21,864</b>	<b>(49,343)</b>	<b>-</b>	<b>(27,479)</b>
	<u>71,237</u>	<u>-</u>	<u>(71,237)</u>	<u>-</u>
Transfer between funds				
Fund balances at 1 January 2022	600,932	58,035	185,559	844,526
<b>Fund balances at 31 December 2022</b>	<b>694,033</b>	<b>8,692</b>	<b>114,322</b>	<b>817,047</b>

**7 Trustees transactions**

The Trustee expenses in the year were £1,372 (2022-£282) relating to travel expenses incurred in their capacity as a volunteer teacher in prison (2022 travel expenses) claimed by one (2022 one) Trustee.

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**8 Employees**

**Number of employees**

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
The average monthly number of employees during the year was	<u>15</u>	<u>15</u>

**Employment costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	527,022	512,759
Social security costs	48,179	49,056
Other pension costs	21,144	16,279
	<u>596,345</u>	<u>578,094</u>

The number of employees whose annual emoluments exceeded £60,000 in the year were as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
£70,001-£80,000	1	-
£60,001-£70,000	-	1
	<u>1</u>	<u>1</u>

The key management personnel of the charity comprises the founding director, executive director and finance director. The total employee benefits of key management personnel of the charity were £168,136 (2022: £163,036).

**FINE CELL WORK  
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**9 Tangible fixed assets**

	Plant and machinery	Fixtures, fittings & equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2023	9,679	147,843	157,522
Additions	-	6,500	6,500
<b>At 31 December 2023</b>	<b>9,679</b>	<b>154,343</b>	<b>164,022</b>
<b>Depreciation</b>			
At 1 January 2023	9,679	97,181	106,860
Charge for the year	-	29,630	29,630
<b>At 31 December 2023</b>	<b>9,679</b>	<b>126,811</b>	<b>136,490</b>
<b>Net book value</b>			
<b>At 31 December 2023</b>	<b>-</b>	<b>27,532</b>	<b>27,532</b>
At 31 December 2022	-	50,662	50,662

**10 Debtors**

	2023	2022
	£	£
Trade debtors	11,527	4,611
Other debtors	12,500	13,075
Prepayments and accrued income	51,367	39,678
	<b>75,394</b>	<b>57,364</b>

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

	2023	2022
	£	£
Trade creditors	12,278	14,997
Taxes and social security costs	35,520	21,798
Other creditors	1,340	1,366
Accruals and deferred income	27,747	93,882
	<b>76,885</b>	<b>132,043</b>

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**12 Deferred Income**

Included in deferred income are amounts relating to donations with timing conditions outside the control of the charity.

	<b>2023</b>	<b>2022</b>
	£	£
Brought forward as at 1 <sup>st</sup> January 2023	52,083	174,083
Received in year	-	125,000
Released in year	(52,083)	(247,000)
	<u>          </u>	<u>          </u>
Carried forward at 31 <sup>st</sup> December 2023	<u>          </u>	<u>52,083</u>

**13 Pension and other post-retirement benefit commitments**

**Defined contribution**

There were £3,059 contributions (2022 £2,233) due.

	<b>2023</b>	<b>2022</b>
	£	£
Contributions payable by the charity for the year	<u>21,144</u>	<u>16,279</u>

**FINE CELL WORK  
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**14 Restricted funds**

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Developing post release employment and training support for prisoners	-	159,338	159,338	-
Newsletter	-	3,000	3,000	-
Open the Gates apprentice stipends	2,636	1,752	4,388	-
Prisoner training and awards	-	15,000	15,000	-
Accredited Training	-	3,758	3,758	-
Volunteers expenses	-	2,000	2,000	-
Rebuilding Cell Work post pandemic	-	82,000	74,000	8,000
Cell work core costs	-	21,000	21,000	-
Support for prisoners in Kent	-	10,000	10,000	-
Stitcher training kits	-	5,000	5,000	-
Post release training programmes	-	10,000	1,900	8,100
Impact Evaluation	6,056	5,737	11,793	-
Support for female prisoners	-	20,000	20,000	-
	<u>8,692</u>	<u>338,585</u>	<u>331,177</u>	<u>16,100</u>

**FINE CELL WORK  
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**14 Restricted funds (continued)**

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Developing post release employment and training support for prisoners	15,000	96,163	111,163	-
Open the Gates apprentice stipends	2,535	2,747	2,646	2,636
Prisoner training and awards	-	5,500	5,500	-
Volunteers' expenses	-	12,500	12,500	-
Rebuilding cell work post pandemic	12,500	112,498	125,498	-
Cell work core costs	20,000	15,000	35,000	-
Support for prisoners in Kent	6,000	11,500	17,500	-
Stitcher training kits	-	10,000	10,000	-
Social enterprise support	2,000	75,000	77,000	-
Impact evaluation	-	9,556	3,500	6,056
Event sponsorship	-	55,000	55,000	-
Support for female prisoners	-	20,000	20,000	-
	<u>58,035</u>	<u>425,464</u>	<u>474,807</u>	<u>8,692</u>

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**14 Restricted funds (continued)**

**Developing post-release employment and training support for ex-prisoners**

The Bank of America Foundation, City Bridge, Adrian Swire, Henry Oldfield, MIVA and The Peter Stebbing Memorial Trusts funded the development and delivery of post-release support for ex-prisoners. The Michael Varah Trust provided bursaries for the post release apprentices.

**Rebuilding in prison stitcher numbers post Covid.**

The HDH Charitable and Eleanor Rathbone Trusts, de Laszlo, and Radcliffe Foundations, The Matrix Causes Fund and The Henry Smith Charity all supported the initiative to rebuild stitcher numbers in prison after the Covid pandemic drastically reduced numbers.

**Accredited Training**

The Needlemakers Company supported the OCN training programme.

**Support for prisoners and ex-prisoners in Kent**

The Colyer-Fergusson Charitable Trust funded support for prisoners and ex-prisoners in the Kent region.

**Volunteers expenses**

The 1772 Charity funded volunteer expenses.

**In Cell support**

The Hadrian, Ratcliff and St Adhelm's Chapel Trusts, The Merchant Taylors and Rothschild Foundation supported the costs of cell work for prisoners.

**Prisoner awards**

The Brothers and Radcliffe Trusts supported awards made to prisoners.

**Support for female prisoners**

The Charles Hayward Foundation provided support for working with women in the prison estate.

**Stitcher Training Kits**

The Aldo supported the provision of stitcher training kits.

**FINE CELL WORK  
(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**15 Unrestricted funds**

	Balance at 1 January 2023	Movement in funds			Balance at 31 December 2023
		Incoming resources	Resources expended	Transfer between funds	
	£	£	£	£	£
Unrestricted funds	<u>694,033</u>	<u>813,963</u>	<u>851,356</u>	<u>86,790</u>	<u>743,430</u>

	Balance at 1 January 2022	Movement in funds			Balance at 31 December 2022
		Incoming resources	Resources expended	Transfer between funds	
	£	£	£	£	£
Unrestricted funds	<u>600,932</u>	<u>716,148</u>	<u>694,284</u>	<u>71,237</u>	<u>694,033</u>

16 Designated funds	Balance at 1 January 2023	Incoming resources	Resources expended	Transfer between funds	Balance at 31 December 2023
Fixed Asset Fund	50,663	-	-	(23,131)	27,532
Rebuilding Cell Work	63,659	-	-	(63,659)	-
	<u>114,322</u>	<u>-</u>	<u>-</u>	<u>(86,790)</u>	<u>27,532</u>

	Balance at 1 January 2022	Incoming resources	Resources expended	Transfer between funds	Balance at 31 December 2022
Fixed Asset Fund	58,242	-	-	(7,579)	50,663
Rebuilding Cell Work	127,317	-	-	(63,658)	63,659
	<u>185,559</u>	<u>-</u>	<u>-</u>	<u>(71,237)</u>	<u>114,322</u>

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**17 Analysis of net assets between funds**

	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2023
	£	£	£	£
Fund balances at 31 December 2023 are represented by:				
Tangible fixed assets	27,532	-	-	27,532
Current assets	792,783	16,100	27,532	836,415
Creditors: amounts falling due within one	(76,885)	-	-	(76,885)
	<u>743,430</u>	<u>16,100</u>	<u>27,532</u>	<u>787,062</u>

	Unrestricted Funds	Restricted Funds	Designate Funds	Total 2022
	£	£	£	£
Fund balances at 31 December 2022 are represented by:				
Tangible fixed assets	50,663	-	-	50,663
Current assets	775,413	8,692	114,322	898,427
Creditors: amounts falling due within one year	(132,043)	-	-	(132,043)
	<u>694,033</u>	<u>8,692</u>	<u>114,322</u>	<u>817,047</u>

**18 Commitments under operating leases**

At 31 December 2023 the company had total commitments under non-cancellable operating leases payable as follows:

	Land and buildings	
	2023	2022
	£	£
Within one year	105,000	71,250
Between two and five years	393,750	-
	<u>498,750</u>	<u>71,250</u>

**19 Related Parties**

£38,450 was paid to addmustard Ltd for the redesign and optimisation of the Charity's website. This company has a director who is also a Fine Cell Work Trustee, Julian Diment.

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**20 Control**

The charity is a company limited by guarantee and is under the control of the trustees.