



Trustees' Annual Report

For the year ended 31 March 2018

LandWorks Trustees' Annual Report

For the year ended 31 March 2018

Registered charity name	LandWorks
Charity number	1166057
Principal address	Quarry Field Dartington Hall Totnes Devon TQ9 6EA
Charity trustees	Graham Edward Tuppen CBE (Chair) Celia Atherton OBE Sally Benthall
Independent examiner	Neil Hitchings FCA Francis Clark Centenary Park Peninsula Park Rydon Lane Exeter EX2 7XE
Charity staff	Chris Parsons (Project Manager) Sarah Hocking (Project Coordinator) Graham Stone (Woodwork Trainer) Martin Mawson (Operations Coordinator)

Special thanks to all of our partners, funders and supporters who make LandWorks possible.

Chairman's Statement

As ministers struggle to get to grips with a growing prison population, we are proud to mark five years of offering successful resettlement support to those in prison, or at risk of going to prison.

Our project proves it is possible for offenders to become full, contributing members of society, but it takes work and resources.

The latest Home Office statistics suggest it costs just over £100 a day to keep someone in prison. Employment rates after release are just 27% and the reoffending rate is 46% in the first 12 months, rising to almost two-thirds within two years.

Admittedly, LandWorks trainees are not a perfect statistical sample of the whole criminal justice system, but let's look at our statistics and consider the very big message they send.

We have delivered 1,400 training days over the past 12 months. The cost to us per training day is £166 - some 60% more than is currently spent keeping someone locked in prison.

Thanks to our commercial ventures, we have not only provided our trainees with meaningful experience of work but we have also produced an income stream that effectively reduces the cost of our training day to a net £133, still 30% more than the cost of prison. Our reoffending rate is steady at 6% and 92% of our trainees are in employment.

This success comes at a cost: the cost of time spent providing training in a variety of workplace skills; the costs of counselling, spending time listening to our trainees' back stories, helping them understand and come to terms with the impact of their crimes; the costs of developing social skills and confidence, cooking and eating lunch together; the cost of helping trainees prepare for life outside prison, completing the countless forms that are required before they can begin to apply for a job, open a bank account, simply to get back on the radar of the normal world.



But ultimately we believe the long-term benefits of this investment, to our trainees and to us as a wider society, are worth every penny.

And the investment becomes even more important as training and support facilities now stand idle in prisons across the country due to government cuts, giving prisoners fewer and fewer chances of turning their lives around, even though many are desperate to do so.

So there it is: long-term investment versus short-term cuts. Prisoner rehabilitation requires commitment and resources. But it pays off in the long run.

This is the message we must deliver to government.

A handwritten signature in black ink, appearing to read 'Ted Tuppen'.

Ted Tuppen CBE
Chair of Trustees

Trustees' Annual Report

Year Ended 31 March 2018

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2018. They are satisfied that the Financial Statements comply with the requirements of the Charities Act 2011, the Trust Deed as described below and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

Charity objectives

To develop the capacity and skills of the members of the socially and economically disadvantaged community of offenders, ex-offenders and those at risk of offending, in such a way that they are better able to identify and meet their needs, and to participate more fully in society.

Objectives and Activities

LandWorks provides a supported route back into employment and community for those in prison or at risk of going to prison (trainees).

The charity's key aims are to:

1. Reduce reoffending
2. Improve individual wellbeing
3. Change attitudes towards offenders in wider society
4. Continue to fund the project long-term.



"LandWorks helps you get back into 'normal' life again. It's like a stepping stone.

It's given me the motivation to get out of bed in the morning and sort my life out. It's really improved my chances of getting a job and I've got closer to my family. None of my family used to trust me, now they do."

- Luke, LandWorks Graduate

Based on the Dartington estate in South Devon, the charity provides intensive, individually tailored placements to trainees. LandWorks provides a working day structure using woodworking, market gardening, arts and craft, construction and landscaping - and builds vital life skills, increasing self-worth and encouraging self-responsibility. This includes the daily cooking of lunch for staff and trainees, together with a team of volunteer cooks, using seasonal produce grown on-site in the market garden. Cooking and eating together is a key part of building a community at LandWorks, developing social skills, and learning about budgeting and healthy eating.

All trainees develop a bespoke resettlement plan that covers specific training and skills, alongside practical support for life after the project (employment, housing, benefits, addiction, physical and mental health).

During their placement trainees also have access to weekly counselling delivered on-site to help them come to terms with their varying issues, build resilience for life after crime and importantly build relationships with their families.

We are also developing an in-house mentoring scheme that can provide personalised post-placement support to trainees outside project working hours.

The referral route is through our partners in the probation, prison and police services. Those who attend on day-release from our local prison HMP Channings Wood are referred through the 'release on temporary licence (ROTL)' scheme, where men attend from the resettlement wing in preparation for integration back into the community.

They are on site every day from 8:45 am and return to prison by 5:00pm. Those on a community licence are referred through our local probation teams, including the newly formed Community Rehabilitation Company.

It is anticipated that the charity will support up to 20 new trainees each year, and continue its post-release and mentor support to a further 10.

We have considered the Charity Commission guidance on public benefit and are confident that our success in getting trainees into employment and away from a life of crime satisfies this criteria.

Our impact

The charity has achieved a great deal since becoming a CIO in 2016, establishing the key structures, systems and processes needed to operate as an independent charity.

However, the biggest achievement continues to be the individuals at LandWorks who manage to turn their lives around after crime. The project's overall employment and reoffending statistics speak for themselves (see below), but for us success is measured by more than this. It is seeing graduates settling down and creating new identities that are free of offending.



The people at LandWorks

Case study – Jarvis' story

At 51, Jarvis had spent most of his adult life in prison. During his most recent sentence, he made the decision that he wanted his life to be different and asked for a transfer to a prison in the South West to get away from his old networks.

When he came to LandWorks it soon became clear he needed considerable support and by working regularly with our Resettlement Coordinator he was able to develop a realistic release plan.

His needs were significant, having never really lived independently. We helped him secure accommodation and were able to support him in learning how to shop in a supermarket, use a washing machine, manage his money, deal with statutory agencies and prepare basic meals.

To help him build a support network we asked for the help of LandWorks supporters who have since introduced him to local groups and activities. Since Jarvis was released from prison we have continued to provide tapering mentoring support. Jarvis is now volunteering for a local food bank charity and in paid employment two days a week.



“I’ve been a long-term criminal most of my life. But I’ve come to a stage in my life that I’ve had enough. I’m in my 50s all of a sudden, and there’s no goodness that’s come out of it at all. I’ve literally ruined everything I’ve touched. Now, I just want a bit of peace in life.

“It’s been really important for me to come here. I’ve had nice people in my life before, in ones, but here I’ve found a lot of people who are all trying to help me and that’s quite significant. It makes me feel secure. The last few weeks I’ve been doing cooking with different people. I’ve really liked that. Out of everything I’ve done, I think I like that one the most.

“Most people think I’m confident, and I am in certain areas, but my self-worth’s quite low. What I found really difficult was getting all the paperwork ready for when I came out, for all the benefits and things like that. It’s lucky I had help around me to contact people. I wouldn’t have had a clue how to do any of it.”

”

In 2017/18 the charity has:

- **Provided tailored resettlement support to 23 current and former prisoners, and those at risk of going to prison**

Since starting in July 2013, we have supported and are supporting a total of 70 direct beneficiaries

- **Maintained an employment rate of above 90%**

The employment rate across all trainees is 92%.
Nationally the average employment rate for those leaving prison is 27% (Ministry of Justice, 2016)

- **Reduced reoffending**

The national reoffending rate within one year of release from prison is 47%.
For LandWorks trainees is 6%.

- **Employed a second former beneficiary within the charity**

Two former trainees are now employed full-time at LandWorks, one who leads our Woodworking Team, and one who leads the Operations Team, working across all the project enterprises. As well as offering invaluable insight to project development, their knowledge of the criminal justice system and the challenges facing our beneficiary group filters into the day-to-day running of LandWorks.



Graham (left) working with trainee in workshop

How it Works

We help people like Sam...

After declaring on day one that he had never worked a day in his 40 years, Sam has now been in full-time employment for two years.

Join
LandWorks
6 month
placement

"LandWorks has helped me function normally again. Now I've got a purpose, I'm not sitting rotting."

Practical Skills

- Construction
- Woodworking
- Vegetable Growing
- Landscaping
- Art & Design

Create Your
Action Plan

Gain/develop
skills

Life Skills

- Cooking
- Eating together
- Managing Money
- IT, Maths and English
- Paperwork
- Criminology classes

Counselling
(Optional)

Building Self-Worth

- Social Skills
- Confidence

Review
Action Plan

Help Securing a Job
We are partners with employers who accept people with criminal records

"If it wasn't for LandWorks I'd be back in prison, without a shadow of a doubt."

Help Securing
Accommodation

Continued
involvement
at LandWorks

Mentoring
Someone
there to help...

Partnerships
With probation,
employers, and
other support
organisations.



Organise
Housing and
Work

Back in control
of your Life

Our team

The charity was founded and is staffed by people well qualified to deliver its objectives. The Project Director is supported by an experienced board of trustees who provide full strategic direction, an Operations Manager and a team of five with specific responsibilities. Additional specialist, support and professional services are provided by outside contractors, a significant percentage on a pro bono basis by the team of LandWorks advisors and ambassadors.

In 2017/18 volunteers donated over 1,000 hours of their time to support our aims.

Our reach

Just as important as our aim to improve the lives of our beneficiaries and those around them, is our determination to change societal attitudes towards offenders. Now that we have been operational for five years, with great success locally, we plan to increase our reach and our influence on the political debate by sharing our findings more widely.

In the past year we have:

- Sent over 100 blogs about project news and wider criminal justice issues to our group of over 1,000 registered supporters. The blog is published every fortnight and also posted onto our website (www.landworks.org.uk). The blog has also been featured several times in national prison newspaper *Inside Time*.
- Taken part in several outreach presentations to local community groups and made a presentation inside HMP Channings Wood to promote LandWorks to potential trainees.
- Continued with the PeN Project (independently funded by the Independent Social Research Foundation) which aims to give the community a window into the lives and experiences of offenders and ex-offenders as they work to turn their lives around. It shares photographs and blogs taken by beneficiaries at LandWorks - <https://penprojectlandworks.org>
- Provided placements to nine trainee police officers for the Devon and Cornwall Police.

Challenges & learning

Persistent cuts to the criminal justice and probation services and changes in the social welfare system continue to challenge us and our trainees, many of whom are very complex individuals.

The partly privatised probation service is hopelessly overloaded and understaffed, and officers barely have time to get to know all the people on their huge caseloads, far less have the time to manage and support them.

Our Resettlement Officer does vital 1-2-1 work with our trainees, helping them negotiate the myriad forms that need to be completed just to reappear on the radar of 'normal society' after release from prison. She often has to start with the most basic - but often the trickiest - thing, trying to get hold of a piece of ID for an ex-prisoner who has no documents, and who therefore does not exist as far as the banks and social security system are concerned.

Findings from Plymouth University's independent evaluation of LandWorks, together with our five years' experience of developing this service, has given us confidence that what we offer is best practice in the sector, although we can only reach a tiny minority of offenders.

It is the 'LandWorX-Factor' (Plymouth University Interim Report, 2017), and why we are best placed to meet the needs of this beneficiary group.

Support available locally for offenders is piecemeal at best, requires them to keep to appointments across various locations and to engage with too many professionals with insufficient contact time to build trusting relationships. For those with chaotic lives, and little money for transport, it is almost impossible for offenders to engage with the support they need.

The following metaphor about the challenges facing people with complex needs captures just some of the problem:

"Imagine trying to get your car fixed after it breaks down and finding that you have to take it to a different garage to fix each part. Even worse, each garage is in a different area and none of them share information, so you have to repeatedly explain the problem and fill out separate forms at each visit." (quoted in Hudson et al, 2005, p.13).

"LandWorks offers a unique and excellent service, not just in the support offered to ex-offenders in their rehabilitation, but to the community as a whole. The staff provide a steady hand through what can be a tumultuous time, allowing them to form valuable relationships with those they work with based on trust and compassion. It is a hugely important area of work that is often overlooked but the incredibly low re-offending rates of LandWorks' graduates and the high employability rates highlight just how valuable this work is.

Supporting people to learn new and useful skills and allowing them to take ownership and responsibility over their own work really gives a sense of pride and accomplishment. This is evidently a huge motivator and plays a key part in creating a positive start to life after prison.

The creativity and compassion shown by the staff is inspiring and their dedication to improving people's lives is evident in all they do.

After visiting LandWorks I was struck by the clear sense of 'team', with no unhelpful divide between staff and 'client'. Instead there were people, simply cooking together, eating together and working together.

That sense of community, shared goal and strong work ethic is what makes LandWorks stand out as an organisation."

Alison Hernandez, Police and Crime Commissioner, Devon & Cornwall

To combat this we offer a full-time, comprehensive service with integrated support across a broad range of issues in one location. We replicate a real working environment where accomplishment and achievement is valued. LandWorks also offers a safe place to be vulnerable, a place to build trusting individual relationships, and above all, a chance to develop a non-criminal identity.

"The LandWorks project offers a unique opportunity to prisoners preparing for release and those serving community sentences, to escape the revolving door syndrome that sees so many in a similar situation returning to custody.

I have personal knowledge from my involvement in the project of remarkable stories of people who have completely turned their lives around and now lead pro-social lives.

In only a few years LandWorks has shown what can be achieved by investing time and effort into rehabilitation; it is a model that needs to be replicated nationally in the interests of reducing the prison population."

His Honour Graham Cottle
Retired Circuit Judge

"In my view, and I believe it is one shared by all colleagues on the Integrated Offender Management Team in South Devon, LandWorks is an example of best practice in terms of rehabilitation and resettlement.

It provides a holistic package to offenders and enables them to have the best chance of desisting from crime and making a positive contribution to society.

ROTL opportunities are rare in this area, but once offenders have secured a place at LandWorks we are confident they will be on the road to recovery.

LandWorks is responsive to need and is constantly exploring ways to improve and refine what they offer. The project is creative, stimulating, safe and effective."

Detective Sergeant 3902 Anya Teakle
Turnaround Team
Devon and Cornwall Police

Financial review

Despite a challenging economic climate, we are able to report a favourable outcome for the year with total income increasing to £340,302 (2017: £247,222). Total expenditure was £237,634 (2017: £182,705). This gave a net movement of funds of £102,668 of which £469 were restricted and £102,199 were unrestricted. The total level of reserves held at 31 March 2018 was £202,924.

Reserves policy

The trustees' reserves policy is to build reserves equal to six months' running costs by 2018/19 to protect the continuity of the project against fluctuations in income. As above, the unrestricted reserves for the year ended 31 March 2018 are £190,398, equal to around 9 months' running costs. The policy remains to hold reserves equal to six months' running costs but the figure is currently higher as a result of some large unexpected one-off donations made in 2017/18 and anticipation of the funding shortfall caused by the end of the Big Lottery grant in March 2018.

Structure, governance and management

LandWorks is constituted as a Charitable Incorporated Organisation (CIO), registered as a charity on 15 March 2016. The charity has a governing document.

All trustees give their time voluntarily and receive no benefits from the charity. Any new trustees are appointed by the existing trustees and are each provided with a copy of the Charity Commission guideline 'The Essential Trustee', as well as the charity constitution, the LandWorks Handbook and the financial statements. Trustees meet three times a year.

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

The law applicable to charities in England and Wales require 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

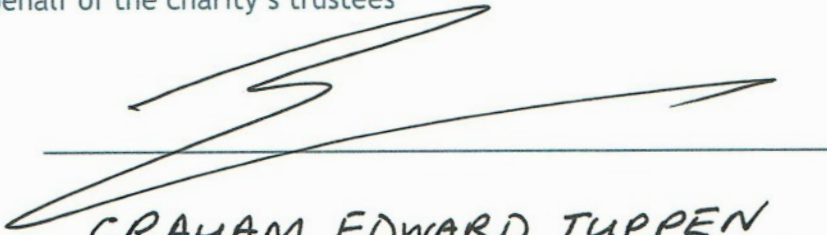
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature



Full name

GRAHAM EDWARD TUPPEN

Position

CHAIR OF TRUSTEES

Date

16 JANUARY 2018

Independent examiner's report to the Trustees of LandWorks

Year ended 31 March 2018

I report to the trustees on my examination of the accounts of LandWorks (the charity) for the year ended 31 March 2018.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Neil Hitchings FCA
Francis Clark LLP
Chartered Accountants
Centenary House
Peninsula Park
Rydon Lane
Exeter
EX2 7XE

Statement of Financial Activities (Including Income and Expenditure Account)

For the year ending 31 March 2018

	Note	Unrestricted Funds	Restricted Funds	Total year ended 31 March 2018	Total year ended 31 March 2017
		£	£	£	£
Income:					
<i>Donations and Legacies</i>	2	147,943	144,881	292,824	215,974
<i>Investment income</i>	3	239	-	239	-
<i>Charitable activities</i>	4	47,239	-	47,239	31,248
Total Income		195,421	144,881	340,302	247,222
Expenditure:					
<i>Charitable activities</i>		93,222	144,412	237,634	182,705
Total Expenditure	5	93,222	144,412	237,634	182,705
Net income/(expenditure)		102,199	469	102,668	64,517
Extraordinary items	6	-	-	-	35,739
Transfers between funds		-	-	-	-
Net movement in funds		102,199	469	102,668	100,256
Reconciliation of Funds:					
Total funds brought forward		88,199	12,057	100,256	-
Total Funds carried forward		190,398	12,526	202,924	100,256

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Balance sheet as at 31 March 2017

	Note	£	2018	£	£	2017	£
Fixed assets							
Tangible assets	9		20,360			24,216	
Current assets							
Debtors	10	41			10,960		
Cash at bank and in hand		188,549			102,887		
Total Current Assets		<u>188,590</u>			<u>113,847</u>		
Liabilities							
Creditors falling due within one year	11	(6,026)			(37,807)		
Net current assets			182,564			76,040	
Net Assets			<u>202,924</u>			<u>100,256</u>	
The funds of the charity							
Unrestricted funds	12		190,398			88,199	
Restricted funds	12		12,526			12,057	
Total Charity Funds			<u>202,924</u>			<u>100,256</u>	

The notes on pages 15 to 24 form an integral part of these accounts.

These financial statements were approved by the Board of Trustees.



Graham Edward Tuppen
Chair of Trustees

1. Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty

in the preparation of the financial statements are as follows:

(a) Basis of preparation

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

The charity meets the definition of a public 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).

The organisation is a Charitable Incorporated Organisation (CIO) registered in England and Wales on 15 March 2016.

The functional currency of LandWorks CIO is considered to be pounds sterling because it is the currency of the primary economic environment in which the charity operates.

The charity reported an unrestricted surplus for the year of £102,199 (2017: £88,199) and has already secured a significant amount of funding for the coming year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

(b) Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the charity's work for specific projects being undertaken by the charity.

(c) Income

Receipts are included in the Statement of Financial Activities (SOFA) when: the charity becomes entitled to the resources; it is probable they will receive the resources; and monetary value can be measured with sufficient reliability.

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

(d) Investment income

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

(e) Expenditure and irrecoverable VAT

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

Expenditure on charitable activities includes the direct cost of work with service users and other activities undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

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

(f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities work and activities. These costs have been allocated to expenditure on charitable activities.

(g) Tangible fixed assets and depreciation

Individual fixed assets costing £2,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

- Leasehold improvements - Straight line over the life of the lease
- Furniture and equipment - 50% on a straight line basis
- Plant, machinery and motor vehicles - 20% on a straight line basis

(h) Taxation

The charity is not registered for Value Added Tax, and the cost of irrecoverable VAT is therefore included within the relevant expenditure headings

(i) Financial instruments

LandWorks only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity currently holds:

- Trade and other debtors and trade and other creditors.

2. Donations and Legacies

	2018	2017
	£	£
Donations and gifts	119,426	32,097
Gift Aid	12,328	4,128
General grants provided by government/other charities	161,070	179,749
	<u>292,824</u>	<u>215,974</u>

The income from donations and legacies was £292,824 (2017: £215,974) of which £147,943 was unrestricted (2017: £91,325) and £144,881 restricted (2017: £124,649).

3. Investment Income

	2018	2017
	£	£
Bank Interest	239	-
	<u>239</u>	<u>-</u>

The income from investments was £239 (2017: £nil) of which £239 was unrestricted (2017: £nil) and £nil restricted (2017: £nil).

4. Charitable Activities

	2018	2017
	£	£
Wood workshop income	35,575	19,818
Market garden sales	10,297	9,555
Other sales	1,367	1,875
	<u>47,239</u>	<u>31,248</u>

The income from charitable activities was £47,239 (2017: £31,248) of which £47,239 was unrestricted (2017: £31,248) and £nil restricted (2017: £nil).

5. Total Expenditure

	2018	2017
	£	£
Project staff (all activities)	160,625	138,651
Operating and direct costs	40,665	25,761
Overhead costs	36,344	18,293
	<u>237,634</u>	<u>182,705</u>

The total resources expended were £237,634 (2017: £182,705) of which £93,222 was unrestricted (2017: £55,645) and £144,412 restricted (2017: £127,060).

6. Extraordinary items

From July 2013 LandWorks was run as a self-contained project within a parent charity, the Dartington Hall Trust. It became an independent charity in March 2016. The figure of £35,739 is the balance of cash held within Dartington on behalf of LandWorks. This balance was donated as an extraordinary item at the point of legal transfer to the new Charitable Incorporated Organisation.

7. Staff costs

	2018 £	2017 £
Wages and salaries	158,410	138,433
Pension costs	2,214	218
	<u>160,624</u>	<u>138,651</u>

There were no employees in receipt of emoluments exceeding £60,000.

The charity trustees were not paid or received any other benefits from employment with the charity (2017: £nil) neither were they reimbursed expenses during the year (2017: £nil). No charity trustee received payment for professional or other services supplied to the charity (2017: £nil).

The key management personnel of the charity are the Project Manager and the Project Coordinator and their remuneration for the year is £77,883 (2017: £68,941)

The average number of employees during the year was 4 (2017: 4).

There were no other related party transactions during the year ended 31 March 2018. The charity paid £2,214 (2017: £218) of pension contributions through NEST.

8. Net income/(expenditure) for the year

	2018 £	2017 £
This is stated after charging:		
Depreciation	4,991	2,490
Independent Examination	<u>2,100</u>	<u>-</u>

9. Tangible fixed assets

	Leasehold Improvements £	Plant, machinery & motor vehicles £	Fixtures, fittings and Equipment £	Total £
Cost				
At 1 April 2017	11,289	14,468	949	26,706
Additions	-	-	1,135	1,135
At 31 March 2018	<u>11,289</u>	<u>14,468</u>	<u>2,084</u>	<u>27,841</u>
Depreciation				
At 1 April 2017	-	2,411	79	2,490
Charge for the year	1,398	3,014	579	4,991
At 31 March 2018	<u>1,398</u>	<u>5,425</u>	<u>658</u>	<u>7,481</u>
Carrying amount				
At 31 March 2018	<u>9,891</u>	<u>9,043</u>	<u>1,426</u>	<u>20,360</u>
At 31 March 2017	<u>11,289</u>	<u>12,057</u>	<u>870</u>	<u>24,216</u>

10. Debtors

	2018 £	2017 £
Prepayments and accrued income	41	10,960
	<u>41</u>	<u>10,960</u>

11. Creditors: amounts falling due within one year:

	2018 £	2017 £
Trade creditors	-	7,206
Taxation and social security	3,071	2,034
Accruals and deferred income	2,346	28,567
Other creditors	609	-
	<u>6,026</u>	<u>37,807</u>

12. Funds

	1 April 2017 £	Incoming resources £	Expenditure £	Transfers £	31 March 2018 £
Restricted funds					
The Big Lottery Reaching Communities Fund	12,057	114,270	(117,284)	-	9,043
The Big Lottery Building Capacities Fund	-	9,211	(5,728)	-	3,483
Marjorie and Geoffrey Jones Charitable Trust	-	2,000	(2,000)	-	-
Devon Community Foundation – Crimebeat	-	2,400	(2,400)	-	-
Office of the Police & Crime Commissioner	-	7,000	(7,000)	-	-
Police Mutual Force for Good fund	-	500	(500)	-	-
29 th May 1961 Charitable Trust	-	2,000	(2,000)	-	-
G&H Roberts Community Trust	-	4,000	(4,000)	-	-
Devon Community Foundation	-	3,500	(3,500)	-	-
Total restricted funds	12,057	144,881	(144,412)	-	12,526
Unrestricted funds	88,199	195,421	(93,222)	-	190,398
Total funds	100,256	340,302	(237,634)	-	202,924

12. Funds (continued)

	1 April 2016 £	Incoming resources £	Expenditure £	Transfers £	31 March 2017 £
Restricted funds					
The Big Lottery Reaching Communities Fund	-	85,034	(72,977)	-	12,057
The Big Lottery Building Capacities Fund	-	9,748	(9,748)	-	-
Office of the Police & Crime Commissioner	-	3,000	(3,000)	-	-
29 th May 1961 Charitable Trust	-	2,000	(2,000)	-	-
Dartington Hall Trust	-	26,250	(26,250)	-	-
Other Donations	-	13,085	(13,085)	-	-
Total restricted funds	-	139,117	(127,060)	-	12,057
Unrestricted funds	-	143,844	(55,645)	-	88,199
Total funds	-	282,961	(182,705)	-	100,256

The Big Lottery Reaching Communities Fund – the third year of funding from a three-year revenue and capital grant awarded in 2015 to LandWorks contributing towards staff salaries, sessional workers, training materials and project evaluation.

The Big Lottery Building Capacities Fund – a grant restricted to cover crucial supervision and training in Counselling Skills for project staff.

Marjorie and Geoffrey Jones Charitable Trust – a grant towards the project's bespoke resettlement support.

Devon Community Foundation – Crimebeat Fund - a grant towards the project's bespoke resettlement support.

Office of the Police & Crime Commissioner – funding towards counselling sessions for beneficiaries, and PPE work kits.

Police Mutual Force for Good fund – funding towards PPE work kits for beneficiaries.

29th May 1961 Charitable Trust - a grant towards the project's in-house resettlement and mentoring support.

G&H Roberts Community Trust - a grant towards the project's in-house resettlement and mentoring support.

Devon Community Foundation – WACE Family Fund – a grant towards the Ceramics Tutor at LandWorks.

13. Analysis of Net Assets between Funds

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
Fund balances at the year-end are represented by:			
Tangible fixed assets	11,317	9,043	20,360
Net current assets	179,081	3,483	182,564
Total net assets	190,398	12,526	202,924

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £
Fund balances at the year-end are represented by:			
Tangible fixed assets	12,159	12,057	24,216
Net current assets	76,040	-	76,040
Total net assets	88,199	12,057	100,256

14. Operating lease commitments

Commitments – the total of future minimum lease payments as follows:

	2018 £	2017 £
Land and Buildings		
Less than 1 year	500	500
2-5 years	2,000	2,000
>5 years	1,500	2,000
	4,000	4,500

18 Creditors and accruals (payable within 1 year)

	This year £
Trade creditors	7,206
Accruals and deferred income	28,567
Taxation and social security	2,034
Total	37,807

19 Deferred income

The charity received an overpayment of £28,567 from the Big Lottery Fund in error. The Big Lottery Fund confirmed in writing that the charity should defer the income to the following financial year which is also the final year of the three-year grant.

<i>Movement in deferred income account</i>	This year £
Balance at the start of the reporting period	-
Amounts added in current period	28,567
Balance at the end of the reporting period	28,567

20 Guarantee

There have been no guarantees given by LandWorks as at 31st March 2017

21 Debt

There is no debt outstanding which is owed by LandWorks and which is secured by an excess charge on any of the assets of LandWorks at 31st March 2017

22 Governing document

The organisation is a Charitable Incorporated Organisation registered on the 15th March 2016.