



Trustees' Report and Financial Statements

Year ended 31 March 2019

Registered Charity Number: 1166057

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Chairman's Message

At a time of political uncertainty verging on turmoil, it is profoundly disappointing, yet perhaps unsurprising that the Government appears to offer little more to the prison population, staff and inmates, than the promise of bigger prisons and longer sentences.

At LandWorks, the team has shown over the past six years of offering intensive resettlement support to those in prison, or at risk of going to prison that it is possible for offenders to turn their backs on crime and become fully contributing members of society.

Our success requires resources and comes at a short-term cost significantly higher than keeping someone locked up in a prison cell. We have delivered close to 1500 training days during the year at an average cost per day of £178, some 70% more than keeping someone in prison. We manage our resources carefully and, thanks to our commercial ventures, have not only provided trainees with positive and rewarding work experience but have also produced income which reduces our net daily cost to £139, still 30% more than the cost of prison.

However, the long-term tangible and intangible benefits to society and the Treasury could not be clearer. With the annual cost of re-offending estimated to be in the region of £15 billion, the 4% re-offending rate for LandWorks graduates compared to 48% for the total prison population (rising to 64% for those serving a sentence of 12 months or less), has to suggest that the commitment of adequate resources to resettlement represents outstanding value for money.



Furthermore, 92% of our graduates are in employment compared to 27% of the general prison population who have a job to go to on release. Again, the economics of 92% gainfully employed and contributing to the Treasury compared to 73% on some form of benefits must be plain to see.

LandWorks is making a very large difference to a small number of people. We hope and continue to believe that the success of our intensive training and resettlement support will demonstrate to ministers the significant long term benefits that will flow from a meaningful commitment of resources to investing in a similarly positive approach across the whole prison system.

A handwritten signature in black ink, which appears to read 'Ted Tuppen'. The signature is stylized with a long, sweeping horizontal line at the end.

Ted Tuppen CBE
Chair of Trustees

Year ended 31 March 2019

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2019. 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 aims and objectives

LandWorks aims to develop the abilities, skills and capacity 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.

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

- 1. Improve individual well-being and sense of self worth**
- 2. Reduce reoffending**
- 3. Change attitudes towards offenders in wider society**
- 4. Continue to fund the project for the long term**

Based on the Dartington estate in South Devon, the charity provides intensive, individually tailored placements to trainees. LandWorks provides a working day structure using



“ This is the most settled and the happiest I have felt for years, long before prison ”

- Joe, LandWorks Graduate

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 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 these criteria.

Our impact

The charity has achieved a great deal since becoming a CIO in 2016, extending and developing training facilities at our Quarry Field site, expanding the range of support services that we offer to trainees and graduates and establishing the key disciplines required to operate as an independent charity.

Trainees are referred to LandWorks 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 8:45am and return to prison by 5pm.



Examples of resettlement support given to trainees in the past year:

ROBIN had served several prison sentences for burglary, which he carried out to feed a serious heroin addiction. Having dealt with his addiction in prison, finding stable employment for Robin was essential in order to give his life purpose and routine on leaving prison. Through the funding of a construction related course and help from a supportive local Employment Agency in writing a CV, he was able to secure on-going work and has remained crime free. He recently contacted us to report that he was 'living life as it should be!'

GEORGE had spent the last few years in and out of prison for drug related offences and on release generally lived on the streets. After overcoming his drug addiction, we were able to help him to consider a different way of life on leaving prison. Through our links with a local landlord and a nearby employer, we were able to help him secure the two most important elements of his release - he went directly to suitable, supported accommodation and commenced part-time employment on a local farm. We still provide on-going support in money matters and general life skills.

TILLY came to LandWorks as part of a community sentence for committing fraud when facing a very difficult relationship breakdown. Tilly mostly worked in our landscape gardens and valued the time and support that we gave her. Over time she built up her self-esteem and confidence. Before leaving LandWorks she had the confidence to apply for and secure employment with a national supermarket, where she is now employed as a team leader.

HARRY was serving a community sentence and his life was spinning out of control. He had serious debt and was suffering from depression. We supported him in accessing healthcare and accompanied him to the Citizens Advice Bureau to gain support in dealing with the debt. Although his mental health is still fragile, he can see light at the end of the tunnel and is now working part-time with a family friend.

Case Study – Eric's story

“

"I've been in trouble most of my life, always picking the wrong things to do. I'm at an age now when I have had enough of it. LandWorks was a gateway back into the way of working life again; they had faith in me and gave me the confidence to become the person I am today"

”

Serving a four-year prison sentence, Eric came to LandWorks on day-release from HMP Channings Wood a few months before his release date. He made it clear that he wanted his life to be different in the future - be part of a family again, do an honest day's work and enjoy the simple pleasures in life.

After a troubled childhood, when he was taken into care at an early age, Eric struggled to find his way in life, becoming involved with the wrong crowd to gain a sense of belonging, and eventually building a drug dependency. However, despite his addiction, Eric had always had a work ethic and worked whenever he was able. Ultimately his addiction to heroin took over his life and he committed multiple burglaries, serving several community and custodial sentences.

Eric threw himself into the skills training and work activities at LandWorks and was very proud of the bird boxes he made in the wood shop and the ceramic tankards he created. He also enjoyed helping to cook lunch with one of our volunteer cooks on a regular basis. Working alongside the LandWorks team, his confidence and self-worth began to grow. He was able to talk about his past, his concerns for the future and the help he felt that he needed. As well as the on-going support he received from the LandWorks team, he was also able to engage with the in-house professional counselling, to work through issues.

A priority for Eric whilst at LandWorks was building a solid plan for the future, identifying his barriers and - with the support of the Resettlement Co-ordinator - creating a plan of action for the future. He was able to address practical issues, e.g. renewing his driving licence and insurance, and with the help of a LandWorks local partner employment agency built a strong CV and identified possible sources of work.

Despite the construction skills and experience that Eric had acquired in the past, he felt strongly that his employment chances would be enhanced by not only regaining his CSCS card (necessary to work on any construction sites) but by training to drive

an articulated dump truck. Acknowledging that this was likely to be the case, LandWorks stepped in, provided the funding for both and arranged for him to undertake the required training upon release. Eric was delighted and clearly appreciated the faith that was placed in him.

Upon release from prison, with both qualifications soon under his belt, he proactively sought employment, contacting as many employers and agencies as he could. Within 2 weeks, he was offered work and has been employed ever since. He keeps in touch regularly and is enjoying - in his words - a normal life!

“[...] hope you're all doing well and keeping up the good work. Well I'm in with a new agency and it's like a job for life on the books in the main quarries with the top drivers. On holiday soon, all's going well and it's scary lol, all the best to you all, [...] x... I really appreciate it cos I didn't think life could ever be like this for me thanks.”



A session on CV writing and applying for jobs between Eric, the Resettlement Co-ordinator and Chris Leonard of Mego Employment Agency.

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

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

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



Organise
Housing and
Work

Back in control
of your life

Create Your
Action Plan

Review
Action Plan

Help Securing a Job

We are partners with employers who accept people with criminal records

Help Securing
Accommodation

Continued
involvement
at LandWorks

Mentoring
Someone
there to help...

Partnerships
With probation,
employers, and
other support
organisations.

In 2018/19 the charity has:

- **Provided 37 placements to current and former prisoners, and those at risk of going to prison**
- **Provided 29 of its 'graduates' with ongoing support**
- **Since starting in July 2013, we have supported and are supporting a total of 89 direct beneficiaries (84 men and 5 women)**
- **Improved life prospects**
 - The employment rate across LandWorks graduates (eligible for employment) 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 48%. On the same basis that this measure is calculated, the comparable reoffending rate for LandWorks is 4%
- **Developed resettlement surgeries**

We run regular specialist surgeries with external advisers to provide practical advice and support on site for our trainees, advice and support on site and respond to the immediacy of trainees needs including:

 - Citizens Advice deliver a fortnightly surgery supporting debt management, universal credit problems to housing issues.
 - Job Centre Plus surgery provides advice on benefit claims.
 - Legal surgery answers problems and provides understanding of sentencing.
 - We hope to also soon deliver an addiction/recovery surgery.

At LandWorks, we measure our success not just by the number of our graduates who succeed in turning their lives around after crime. Our overall employment and reoffending statistics speak for themselves, but success is more than this. It is seeing graduates settling down and creating new identities that are free of offending.

Our team

LandWorks 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 Administration Manager and a team of five with specific responsibilities for the various aspects of the operation. 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 2018/19 volunteers donated over 1,100 hours of their time to support our aims.

The charity also now employs two of its former trainees or 'graduates' - one who leads the Woodworking department, training others, and another who is currently being trained into the role of Site Manager, working across all 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. Their desire to 'give back' to an organisation that has helped them turn their own lives around adds a genuine level of commitment to their work.

Our reach

Alongside our aim to improve the lives of our beneficiaries and those around them, we are determined to change political and societal attitudes towards offenders, increasing local and national awareness and helping to influence attitudes by sharing our findings more widely. In the past year, we have:

- Sent over 25 blogs about project news and wider criminal justice issues to our group of over 1,000 registered supporters. The blog is published every fortnight, posted onto our website (www.landworks.org.uk) and has been featured several times in the 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 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 created by trainees at LandWorks - <https://penprojectlandworks.org>
- Provided placements to ten trainee police officers for the Devon and Cornwall Police.

Challenges & learning

As we enter our 7th year of operation, LandWorks is keen to flex and evolve in order to meet the needs of trainees and partner agencies, and to keep up with on-going changes to rehabilitative policy in England and Wales. The monitoring and evaluation of the project is an essential, yet challenging aspect of our work.

The process of evaluation is essential in order to show how the project is continuing to evolve, to critically examine the outcomes of these changes for trainees, their families, and the local community, and crucially, to identify how LandWorks can continue to improve. While still in its early development, The Life Measures is based upon the government's seven 'Pathways to Resettlement' (Home Office 2004) - it aims to capture all key areas that can lead to reoffending and measure trainees progress.

“LandWorks is a place of peace, hope and healing - doing everything and more to make the community safer by giving trainees the skills and confidence to live contributing, crime-free lives.”

- Erwin James

*Editor of national prison newspaper
'Inside Time'*

“It is clear that the input offered by LandWorks has a beneficial and positive impact upon those placed there; reducing the likelihood of reoffending and building social capital. Those who have attended speak positively about the opportunity afforded them and the very real difference it has made to their lives, in terms of attitude, thinking and behaviour. Research conducted by University of Plymouth indicates reoffending rates amongst attendees is much lower than the average for statistically similar comparators and the chance of securing employment is enhanced by placement with this project. There is almost universal praise for the project from attendees and many of those we manage speak positively about the life changes their participation with LandWorks has provided.

This resource has been especially useful for those persons managed by the TurnAround Integrated Offender Management team, based in Torbay, who have utilised this resource to try and break the revolving door pattern of offending for many who are recidivists with a long history of offending. Chris Parsons and his team have been an asset to those seeking to rehabilitate those who offended and offers them the chance of a better life, without recourse to crime

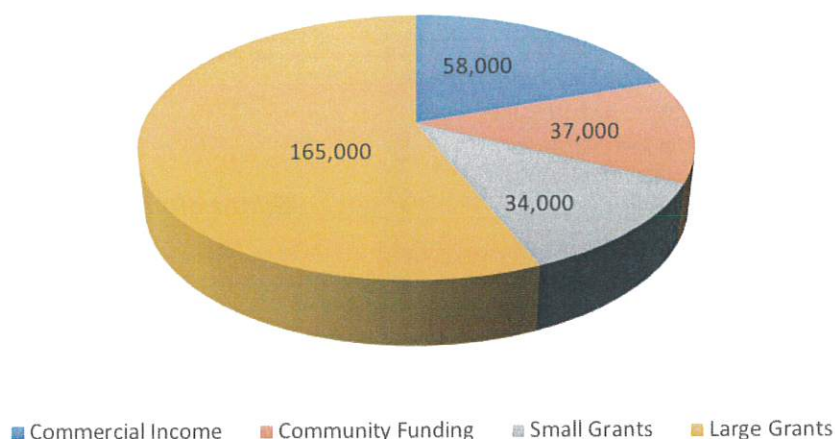
- Anne Proctor

*Association of Chief Officers of
Probation*

Financial review

Despite a challenging economic climate, we are able to report a favourable outcome for the year with total income of £295,204 (2018: £340,302). Total expenditure was £267,798 (2018: £237,634). This gave a net movement of funds of £27,406 of which £6,635 were restricted and £20,771 were unrestricted. The total level of reserves held at 31 March 2019 was £230,330.

2018/19 Income



Reserves policy

The trustees' reserves policy is to build reserves of a minimum of six and a maximum of twelve months running costs to protect the continuity of the project against fluctuations in income. The unrestricted reserves for the year ended 31 March 2019 are £211,169 (including fixed assets of £15,294), equal to around 9 months' running costs.

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.

Reference and administrative details

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 LLP Centenary House Peninsula Park Rydon Lane Exeter EX2 7XE
Charity staff	Chris Parsons (Project Director) Claire Limberg (Business Manager) Martin Mawson (Operations Coordinator) Graham Stone (Woodwork Trainer) Robyn Minogue (Market Gardener)

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


Statement of Trustees' Responsibilities

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.



Ted Tuppen CBE
Chair of Trustees

18/12/2019

Independent Examiner's Report to the Trustees of LandWorks

Year ended 31 March 2019

I report to the trustees on my examination of the accounts of LandWorks (the charity) for the year ended 31 March 2019.

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 2011 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

19/12/2019

Statement of Financial Activities

(Including the Income and Expenditure Account)

Year ended 31 March 2019

	Note	Unrestricted Funds	Restricted Funds	Total year ended 31 March 2019	Total year ended 31 March 2018
Income:		£	£	£	£
<i>Donations and Legacies</i>	2	185,006	50,610	235,616	292,824
<i>Investment income</i>	3	1,603	-	1,603	239
<i>Charitable activities</i>	4	57,985	-	57,985	47,239
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Income		244,594	50,610	295,204	340,302
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Expenditure:					
Charitable activities		223,823	43,975	267,798	237,634
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditure	5	223,823	43,975	267,798	237,634
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income/(expenditure)		20,771	6,635	27,406	102,668
Transfers between funds		-	-	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds		20,771	6,635	27,406	102,668
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Reconciliation of Funds:					
Total funds brought forward		190,398	12,526	202,924	100,256
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Funds carried forward		211,169	19,161	230,330	202,924
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

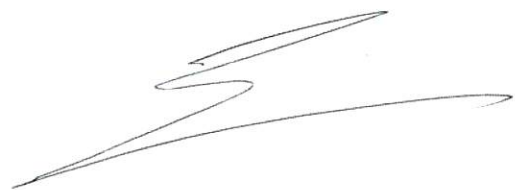
Balance Sheet

As at 31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	8	15,294	20,360
Current assets			
Debtors	9	5,296	41
Cash at bank and in hand		226,682	188,549
Total current assets		231,978	188,590
Liabilities			
Creditors due within one year	10	(16,942)	(6,026)
Net current assets		215,036	182,564
Net Assets		230,330	202,924
The funds of the charity			
Unrestricted funds	11	211,169	190,398
Restricted funds	11	19,161	12,526
Total Charity Funds		230,330	202,924

The notes on pages 18 to 27 form an integral part of these accounts.

These financial statements were approved by the Board of Trustees.



Graham Edward Tuppen
Chair of Trustees

18/12/2019

Registered Charity Number: 1166057

Notes to the accounts

Year ended 31 March 2019

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) - the 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 £20,771 (2018: £102,668) 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

	2019	2018
	£	£
Donations and gifts	64,592	119,426
Gift Aid	6,024	12,328
General grants provided by government/other charities	165,000	161,070
	=====	=====
	235,616	292,824
	=====	=====

The income from donations and legacies was £235,616 (2018: £292,824) of which £185,006 was unrestricted (2018: £147,943) and £50,610 restricted (2018: £144,881).

3. Investment Income

	2019	2018
	£	£
Bank Interest	1,603	239
	=====	=====
	1,603	239
	=====	=====

The income from investments was £1,603 (2018: £239) of which £1,603 was unrestricted (2018: £239) and £nil restricted (2018: £nil).

4. Charitable Activities

	2019	2018
	£	£
Wood workshop income	34,072	35,575
Market garden sales	11,817	10,297
Other sales	1,229	1,367
Off site working sales	3,980	-
Art department sales	2,772	-
Compost sales	4,115	-
	<u>57,985</u>	<u>47,239</u>
	<u><u>57,985</u></u>	<u><u>47,239</u></u>

The income from charitable activities was £57,985 (2018: £47,239) of which £57,985 was unrestricted (2018: £47,239) and £nil restricted (2018: £nil).

5. Total Expenditure

	2019	2018
	£	£
Project staff (all activities)	187,833	160,625
Operating and direct costs	43,650	40,665
Overhead costs	36,315	36,344
	<u>267,798</u>	<u>237,634</u>
	<u><u>267,798</u></u>	<u><u>237,634</u></u>

The total resources expended were £267,798 (2018: £237,634) of which £223,823 was unrestricted (2018: £93,222) and £43,975 restricted (2018: £144,412).

6. Staff costs

	2019	2018
	£	£
Wages and salaries	170,588	148,277
National Insurance	13,067	10,133
Pension costs	4,178	2,214
	<u> </u>	<u> </u>
	187,833	160,624
	<u> </u>	<u> </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 (2018: £nil) neither were they reimbursed expenses during the year (2018: £nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £nil).

The key management personnel of the charity are the Project Manager and the Project Coordinator and their remuneration for the year is £89,392 (2018: £77,883)

The average number of employees during the year was 4 (2018: 4).

There were no other related party transactions during the year ended 31 March 2019.

The charity paid £4,178 (2018: £2,214) of pension contributions through NEST.

7. Net income/(expenditure) for the year

	2019	2018
	£	£
This is stated after charging:		
Depreciation	5,500	4,991
Independent Examination	2,100	2,100
	<u> </u>	<u> </u>

8. Tangible fixed assets

	Leasehold Improvements	Plant, machinery & motor vehicles	Fixtures, Fittings and Equipment	Total
	£	£	£	£
Cost				
At 1 April 2018	11,289	14,468	2,084	27,841
Additions	-	-	434	434
	=====	=====	=====	=====
At 31 March 2019	11,289	14,468	2,518	28,275
	=====	=====	=====	=====
Depreciation				
At 1 April 2018	1,398	5,425	658	7,481
Charge for the year	1,524	3,037	939	5,500
	=====	=====	=====	=====
At 31 March 2019	2,922	8,462	1,597	12,981
	=====	=====	=====	=====
Carrying amount				
At 31 March 2019	8,367	6,006	921	15,294
	=====	=====	=====	=====
At 31 March 2018	9,891	9,043	1,426	20,360
	=====	=====	=====	=====

9. Debtors

	2019	2018
	£	£
Prepayments and accrued income	5,296	41
	=====	=====
	5,296	41
	=====	=====

10. Creditors: amounts falling due within one year:

	2019	2018
	£	£
Trade creditors	1,493	-
Taxation and social security	7,445	3,071
Accruals and deferred income	5,698	2,346
Other creditors	2,306	609
	<u> </u>	<u> </u>
	16,942	6,026
	<u> </u>	<u> </u>

11. Funds

	1 April	Incoming	Expenditure	Transfers	31 March
	2018	resources			2019
	£	£	£	£	£
Restricted funds					
The Big Lottery Reaching Communities Fund	9,043	-	(9,043)	-	-
The Big Lottery Building Capacities Fund	3,483	-	(3,483)	-	-
29th May 1961 Charitable Trust	-	2,000	(2,000)	-	-
Lloyds TSB Foundation	-	25,000	(10,891)	-	14,109
National Lottery Awards For All	10,000	-	(4,948)	-	5,052
Devon Safer Communities Trust	-	2,000	(2,000)	-	-
Elmgrant Trust	-	110	(110)	-	-
NCJAA Bursary Scheme	-	500	(500)	-	-
Norman Charitable Trust	-	1,000	(1,000)	-	-
Spielman Trust	-	5,000	(5,000)	-	-
Mabel Cooper Charities	-	5,000	(5,000)	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total restricted funds	12,526	50,610	(43,975)	-	19,161
Unrestricted funds	190,398	244,594	(223,823)	-	211,169
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	202,924	295,204	(267,798)	-	230,330
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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.

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

Lloyds TSB Foundation - Woodwork Trainer salary (Graham Stone)

National Lottery Awards for All - Art Co-ordinator salary

Devon Safer Communities Trust - Funding towards new composter

Elmgrant Trust - Funding towards electric potting wheel

NCJAA Bursary Scheme - National Criminal Justice Arts Alliance bursary towards Gary Fulton's artistic practice in ceramics

Normal Charitable Trust - To further develop our resettlement support to trainees, during and beyond their placement at LandWorks, offering on-going personal and practical

Spielman Trust - Wood Workshop extension

Mabel Cooper Charities - 2,000 for resettlement

11. Funds (continued)

	1 April	Incoming	Expenditure	Transfers	31 March
	2017	resources			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)	-	-
29th May 1961 Charitable Trust	-	2,000	(2,000)	-	-
G&H Roberts Community Trust	-	4,000	(4,000)	-	-
Devon Community Foundation	-	3,500	(3,500)	-	-
	12,057	144,881	(144,412)	-	12,526
Unrestricted funds	88,199	195,421	(93,222)	-	190,398
	100,256	340,302	(237,634)	-	202,924

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

Devon Community Foundation - 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.

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.

12. Analysis of Net Assets between Funds

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	2019	2019	2019
	£	£	£
Fund balances at the year-end are represented by:			
Tangible fixed assets	15,294	-	15,294
Net current assets	195,875	19,161	215,036
	<u> </u>	<u> </u>	<u> </u>
Total net assets	211,169	19,161	230,330
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

2018 Comparative net assets by fund

	Unrestricted	Restricted	Total
	Funds	Funds	Funds
	2018	2018	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
	<u> </u>	<u> </u>	<u> </u>
Total net assets	190,398	12,526	202,924
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

13. Operating lease commitments

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

	2019	2018
	£	£
Land and Buildings		
Less than 1 year	500	500
2-5 years	2,000	2,000
>5 years	1,000	1,500
	<u> </u>	<u> </u>
	3,500	4,000
	<u><u> </u></u>	<u><u> </u></u>

