



Trustees' Report and Financial Statements

Year Ended 31 March 2021

Registered Charity Number: 1166057

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Chairman's Message

During the past year, Covid-19 has presented the world with some enormous challenges. In the UK, we have seen the NHS stretched to the limit, families and friends unable to be together, restrictions in almost every aspect of our lives.

Those in prison have suffered more than most, with prisons almost totally locked down, inmates often in their cells for 23 hours a day with little access to basic amenities, let alone training and resettlement activities.

It would have been easy for the LandWorks team to mothball our facilities, waiting for the pandemic to pass and our prison trainees to reappear. Instead, the team have re-doubled their efforts, working more closely with the probation services to take more trainees who were serving community sentences or on license following release from prison. It is to the team's credit that, despite all the challenges, LandWorks remained open throughout and delivered more than 1100 training days during the year, at the same time constructing a new building and launching additional surgeries covering housing and substance misuse. The market garden has flourished, the woodwork shop has maintained its output and LandWorks has been there to provide that anchor of support so vital to our trainees and graduates alike.

Politicians have been keen to talk about "building back better" after Covid. However, there seems to be insufficient focus in the latest Prisons White Paper to suggest that rehabilitation and resettlement will be at the head of the criminal justice agenda. The latest spending review has committed £3.8 billion to building 20,000 additional prison places in the next 5 years, increasing the prison population to almost 100,000 by 2026.

But the current approach does not work. While there have been some welcome improvements in the figures over the last year or two, re-offending rates still remain far too high, at over 40% amongst those released from prison, rising to almost 60% for those serving prison sentences of less than 12 months. Apart from



obvious considerations relating to offenders who represent a serious risk to public safety, what is the point of locking offenders away, only for the majority to re-offend upon release. This depressing and wasteful cycle must be broken and LandWorks provides the clearest possible evidence that a commitment to resettlement, resource intensive and costly in the short term, can lead offenders away from a life of crime. Our re-offending rate remains less than 5% and 97% of our graduates eligible to work are in employment.

Post-Brexit Britain is apparently desperately short of key workers across all sectors. Could there be a more compelling argument for redirecting the £3.8b new prison building programme towards improving facilities in existing prisons, investing in skills training and resettlement and reducing the prison population by properly re-integrating offenders into the workforce and society in general.

LandWorks continues to move forward, a powerful demonstration to government of an alternative approach. My thanks and admiration go to our immensely strong team, our generous and committed funders and our loyal supporters who have built strong foundations upon which LandWorks will continue to thrive.

A handwritten signature in black ink, appearing to read 'Ted Tuppen'. The signature is stylized with a long, sweeping underline that extends to the right.

Ted Tuppen CBE
Chair of Trustees

Trustees' Report

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2021. 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) - (Charities SORP (FRS 102)).

Objectives and Activities

The object of the charity as set out in its governing document is 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.

LandWorks delivers its charitable purpose by providing a supported route back into employment and community for people in prison or at risk of going to prison.

We have considered the Charity Commission guidance on public benefit and are confident that our activities and success in supporting trainees into employment and away from crime satisfies the criteria.

The charity's key aims are to:

1. Reduce reoffending
2. Improve individual wellbeing
3. Change attitudes towards offenders in wider society

In addition, we aim to continue to fund the project in the long term.



“We need more projects like this available to people because it can change people's outlooks on life. It can make them turn around and want bigger and better things and not commit offences”

Robin, LandWorks trainee

Based on the Dartington Hall estate in South Devon, the charity provides intensive, individually tailored placements for its trainees. LandWorks uses the structure of a working day to develop skills and work intensively on a one-to-one basis with its trainees, building trusted relationships to help them develop a crime-free identity and transform their lives.

Trainees take part in three training enterprises on our site - including a sustainably operated market garden, a woodwork shop and a pottery studio - all offering produce for sale to the local community. As well as developing vocational skills, participation in these enterprises builds social skills, increases self-worth, and encourages self-responsibility.

The working day at LandWorks includes 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.

Alongside this core vocational and social skills training, LandWorks provides counselling and practical resettlement support to provide a holistic response to the needs and challenges faced by its trainees. 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). The counselling delivered on-site helps trainees to come to terms with a range of issues and assists with building resilience for life after crime and importantly, to build relationships with their families.

Placement lengths at LandWorks vary depending on needs and circumstances, but on average they last for about six months. Trainees attend the site for a full working-day, for up to five days a week. After trainees finish their placement, LandWorks provides an on-going programme of graduate support, keeping in touch with its former trainees and providing advice, guidance and support to further aid their resettlement and rehabilitation.

Referral to LandWorks is through our partners in the probation, prison and police services. This normally includes serving prisoners attending LandWorks on day-release from our local prison HMP Channings Wood through the 'release on temporary licence' (ROTL) scheme, where men from the resettlement wing are released on a daily basis to prepare for their integration back into the community. This allows LandWorks to provide 'through the gate' support, with placements spanning pre and post release from custody. Other trainees are based in the community, serving community sentences, suspended sentences or on licence following release from custody and are primarily referred to LandWorks through probation services.

LandWorks offers an intensive, prolonged, and bespoke approach, working comprehensively with some of the most socially excluded people in our communities.



LandWorks Guiding Principles

- **We work with people in prison or at risk of going to prison** who demonstrate and are assessed as wishing to change their lives and patterns of behaviour.
- **Every trainee at LandWorks is accepted as an individual**, addressing their differing and often complex issues. This is achieved by delivering person-centred and relational work with our trainees.
- **Building individual trusting relationships is a critical starting point for successful resettlement.**
- **LandWorks has a clear work ethic.** At its core is a structured workday where we build practical skills.
- **LandWorks believes in a standard of achievement** and we identify accomplishment as something to be proud of.
- **LandWorks allows people to develop a non-criminal identity**, developing a sense of hope and belief that change is possible and encouraging honesty and openness.
- **LandWorks offers longer term engagement and post-placement support.**
- **LandWorks is committed to being informed by evidence and learning from its experience**, including through evaluation, to continually improve and develop its delivery model and activities.

The annual evaluation of LandWorks undertaken by the University of Plymouth has identified the welcoming, non-judgemental nature of the project as a key 'x-factor' in its success, making trainees feel valued and providing a foundation for change.



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

Counselling, and
drugs and alcohol
support (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

Help Securing
Accommodation

Review
Action Plan

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

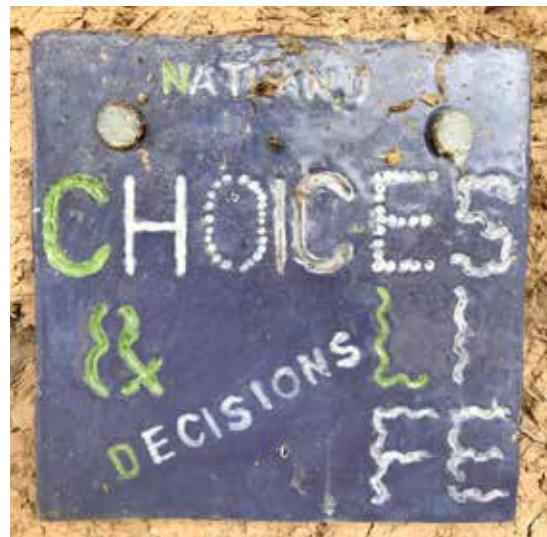
Partnerships
With probation,
employers, and
other support
organisations.

Continued
involvement with
LandWorks

Achievements & Performance

The year in figures:

- 28** trainees supported over the year, all based in the community. 2 people were on licence and 26 serving community sentences. There were 26 men and 2 women
- 70+** LandWorks graduates provided with support or advice over the year. The vast majority of all LandWorks graduates were contacted during the pandemic
- 1,107** training days provided at LandWorks in 2020-21, against a pre-pandemic target of 1,575. A major achievement given we were unable to deliver any of the planned 784 training days for people on day release from prison because of Covid restrictions
- 139** trainees who have attended LandWorks from when it was first established in 2013 until the end of March 2021. A detailed breakdown of placements since 2013 is available in our latest evaluation report
- 48** on-line 1:1 counselling sessions with trainees and graduates delivered across the year
- 41** online and in-person resettlement support sessions delivered by Citizens Advice and our housing, employment and substance misuse specialists
- 5%** the one-year reoffending rate for LandWorks trainees. This compares to a national re-offending rate within one year of release from prison of 41.6%, and the rate for adult offenders either released from prison or following a community court order of 33% (Ministry of Justice, October 2021)
- 97%** of all LandWorks graduates available to work who were in employment at the end of the year
- 1,100** registered LandWorks supporters
- 425** support hours provided at LandWorks by our volunteer team, despite restrictions during the pandemic
- £257** the total cost per training day delivered at LandWorks, reduced to £202 net of income generated from our commercial operations



“ This place is what I needed, the compassion, the open ears, you're not judged, you're an individual that makes mistakes. As long as you're willing to accept, own and take responsibility then there's not a lot they won't help you to get on with. ”

Ryan, LandWorks Trainee

The onset of the Covid-19 pandemic had a significant impact on LandWorks. Day-release placements from prison were suspended throughout the year and, during the first national lockdown in 2020 placements for community-based trainees were all but totally suspended, with a skeleton staff working on site with one or two of our most vulnerable trainees.

While there was limited onsite work during that first national lockdown, the charity took the decision to increase its remote contact with graduates, offering additional advice and support during this difficult period and in response to the additional challenges people were facing.

As soon as was possible after the first lockdown ended, LandWorks restarted community-based placements for trainees - slowing building up numbers on-site. Since then, the charity successfully delivered its core programme of intensive, tailored placements at the LandWorks site, engaging 28 trainees over the course of the year. While this is lower than last year (37) it is considered a significant achievement given the obstacles presented by the pandemic. In addition, the charity worked with significantly more graduates this year compared to last year.

The LandWorks team worked hard to meet 'Covid-secure' guidelines, adapting working practices and facilities to make the site as safe as possible and meet the requirements of partners including probation services. This process was significantly aided by the awarding of two emergency Covid recovery grants that allowed the team to install a marquee with wood burner and to build an additional indoor space, providing more flexible and covid-secure space.

Our resettlement surgeries and counselling provision was adapted to provide support on-line when necessary. And we are very grateful to our volunteer cooks who continued to provide nourishing meals despite not being able to cook onsite - preparing meals at home and bringing them to LandWorks.

We continued to develop our service provision during the year, adding a specialist housing advice session to our range of resettlement surgeries

“ Considering the very difficult year in relation to the Covid pandemic and the consequent limitations on the offer at LandWorks, the organisation has still been able to meet its goals and to develop further. ”

LandWorks Evaluation Report 2020-21

and, towards the end of the financial year, introducing a new drugs and alcohol group session, in partnership with the local NHS.

Sales from our three training enterprises have held up remarkably well. We continued to provide produce for sale from the market garden throughout the pandemic, providing the local community with fresh fruit and vegetables. And there has been a high demand for our wooden outdoor furniture in response to the pandemic.

We have continued to build and develop the structures, systems and processes needed to operate as a successful charity and introduced the new role of Charity Manager during 2020. We were also delighted to add a new, very experienced and supportive trustee to the board, Sarah Wollaston.

Our evaluation report for the year 2020-21 highlights how staff successfully adapted their approaches in response to the pandemic, and the report provides powerful feedback from trainees and graduates about the impact of the support that has been provided.

The level of reoffending amongst LandWorks trainees has remained below 5% and the vast majority of its graduates seeking work continue to be in at least part-time employment. Again, this is considered a significant achievement given the additional challenges this year.

Our Reach

As well as seeking to directly improve the lives of our beneficiaries and reduce reoffending, LandWorks is committed to using its experience to engage the wider community in the issues of resettlement and rehabilitation and to inform public debate about the criminal justice system. While the pandemic restricted what was possible, including necessitating the cancellation of our annual Supporters' Day, further progress was made this year.

In 2020/21 the charity:

- Distributed 25 blog posts about project news and wider criminal justice issues to our group of over 1,100 registered supporters and through our social media channels
- Submitted written evidence in September 2020 to the House of Commons Justice Select Committee for their inquiry into the future of the probation service, evidence that was cited in the Committee's report
- Hosted visits to LandWorks when the pandemic restrictions allowed, including by our local MP, Anthony Mangnall who subsequently raised LandWorks and issues facing prison leavers at Justice Questions in the House of Commons in November 2020
- Received a High Sheriff award from Gerald Hine-Haycock, the High Sheriff for Devon, in March 2021
- Hosted journalists at LandWorks, with online articles about LandWorks published by the BBC and Devon Live. Additional media releases were issued gaining coverage in the local media
- Published our latest evaluation report in partnership with the University of Plymouth in October 2020
- Continued to support 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 trainees as LandWorks
- Developed our use of social media, including the number of Facebook followers increasing by 60% over the year
- Continued to update our website, with the number of website users increasing by 37% year on year.

“

There needs to be a broader cultural change, and development of a (criminal justice) system that can truly provide tailored, joined up interventions that reflect the realities of people's lives

”

***LandWorks written evidence, as cited in the Justice Select Committee report,
The Future of the Probation Service.***

Fundraising

Despite the pandemic and the challenging environment, we had a successful fundraising year. This included an award of £60,000 over the coming three years by the Sir Halley Stewart Trust towards the introduction of a new Resettlement Manager role at LandWorks, and a new award for the coming year from the Drapers' Charitable Fund. We are very grateful also for the awards from HM Government/ National Lottery Community Fund and from HMPPS/Clinks that helped us develop our site in response to the pandemic.

We are hugely grateful to the individual donors who continued to support the charity, especially as we know that this has been a challenging financial period for many people. Our donors included 79 people who gave regular donations across the year and 59 people who gave one-off donations.

We would like to thank all our grant funders who provided income to LandWorks over the last year:

- The Aurum Charitable Trust
- Devon Community Foundation - WACE CT
- Devon and Cornwall Police and Crime Commissioner's Office
- The Fellfoot Charitable Trust
- The Henry Smith Charity
- HM Government (Coronavirus Community Support Fund, distributed by the National Lottery Community Fund)
- Liverpool Charity and Voluntary Services
- Lloyds Bank Foundation
- Mabel Cooper Charitable Trust
- HM Prison and Probation Service (administered by Clinks)
- Noel Buxton Trust
- The Norman Family Trust
- Speilman Charitable Trust
- Tudor Trust
- W.G. Beloe Charitable Trust

Finally, we would like to thank all our customers who bought items from our market garden, pottery and wood workshop.

All proceeds from the sales directly support the charity. Despite the pandemic and the associated restrictions, earned income did remarkably well across the year, providing 20% of our total income, just one percent down on last year as a proportion of total income.



Trainee Voices

The following extract is taken from the 'Photographic Electronic Narrative' (PeN) project, an independently funded project that allows trainees to tell their stories in their own words, and document their time at LandWorks through photographs. The full stories can be found at <https://penprojectlandworks.org>

A film documenting the research that has been undertaken at LandWorks has recently been released by the University of Plymouth and can be accessed via our website on the "Reports, Evaluation & Research" page.



Robin's story, posted January 2021

“ Since being here I've been working on the veg patch, harvesting veg, which is pretty cool and interesting. I've learnt quite a few things ... harvesting different things ... like kale and stuff, knowing where to cut it. I've never done that before. What else? I've done a bit of woodwork helping make benches. Just a whole variety of things really. I kind of enjoy everything and luckily, I get moved around, so I get to do a bit of everything. Pottery is good as well, but I'm not very good at it...I just enjoy everything I do.

One of the best things about being here is the atmosphere. The people that come in. Everyone gets on and it's a really nice place to be really. You've got a great support network...Every day up here is a highlight. Just coming in ... just being here.

Before LandWorks I was homeless and I would just sit down on

”

“ Torquay harbour, smoke weed, get drunk and that was it. I wasn't doing anything. I was just stuck in the moment and I'd probably still be there. I was trying to get help before, but I couldn't get anywhere. It took getting into trouble to actually be able to get some help. The system's just back to front. You're not on the radar as such. It's pretty sad that you've got to get into trouble, but it is what it is...

I've gone from being homeless and being in trouble to being here every day. I'm not drinking that much anymore. I'm not smoking cannabis anymore. I'm a lot more focused and a lot more positive. My housing issues are starting to change. It's all good things...

The fact that people come back to stick their head in and say 'hello', that speaks more than words. That's real respect and love for the place. [...] I think the more you come in, you spend more and more time around positive people, it just gradually gives you that lift. Now when I go out, that goes with me as well. I try and instil that into other people as well..."

”



Challenges & Learning

This has been a truly exceptional and difficult year for everyone. It has been a particularly challenging time for many of our trainees who are already struggling and have unstable lives. And it has been particularly hard for people in prison who have faced severe restrictions, with those restrictions continuing even when the rest of society was beginning to open up. While the suspension of day-release from prison has been understandable during the pandemic, it has been frustrating that LandWorks has been unable to provide placements for people in prison throughout the whole year.

While we have not been able to work with people in prison, in many ways the charity has been undertaking its most important work ever with people based in the community - providing an important lifeline during these turbulent times and being able to assist with the additional pressures created by the pandemic, including reduced contact from statutory services, increased substance misuse, relationship difficulties and employment problems. Keeping LandWorks operating throughout the pandemic and increasing contact with our graduates has proved to be important.

LandWorks has benefited during the pandemic from being able to provide a range of activities for our trainees, including opportunities for outdoor work. This has helped us to be able to provide 'covid-secure' activities and maintain our operations. We have also hugely benefited from having a highly dedicated team - staff, volunteers and delivery partners - who responded brilliantly to the additional challenges this year.

Our resettlement surgeries, with external specialists coming to LandWorks to provide advice and support, continue to prove invaluable to our overall service. When required we were able to move to online delivery in order to continue this service. During the year we extended the range of services offered to include housing support and advice on substance misuse.



The experience of LandWorks graduates during the pandemic is the subject of ongoing British Academy funded research project. The initial evidence shows that contact from LandWorks can be a relatively light touch but critical factor in keeping people on track. Sometimes just knowing the charity is here and available if needed can be enough to keep confidence levels up.

We have learnt over the years that desistance from offending is an uneven journey not a straight path. Being able to provide continuing advice and support after placements at LandWorks end is an important part of our delivery model, and we will be further developing our graduate support programme over the coming years with the introduction of a new Resettlement Manager post.

In general, we believe we have created a rehabilitation and resettlement model that works - holistic, sustained support, built on trusting relationships and delivered in a way that reflects the realities of people's lives. Rehabilitation works when delivered well and it has the potential to reduce reoffending significantly and transform people's wellbeing, in all our interests. We will seek to continue to take this message out into the community and with policy makers as we continue to deliver our services over the coming years.



Financial Review

In the current economic environment, fundraising continues to be challenging and we are therefore pleased to report a favourable outcome for the year with total income increasing to £299,366 (2020: £298,065). Total expenditure was steady at £282,201 (2020: £289,910) resulting in a net increase in funds of £17,165, reflecting a net decrease to restricted funds of £10,425 and a net increase to unrestricted funds of £27,590. The total level of reserves held at 31 March 2021 was £255,650 (2020: £238,485).

Despite the upheaval caused by the Covid-19 pandemic, it is the trustees' assessment that the charity is a going concern given the future grant funding already secured (including the award of a three-year grant from the National Lottery Community Fund announced later in 2021), the continuing strength of its earned income generation, and the level of its unrestricted reserves.

Reserves Policy

The trustees' reserves policy is to build reserves equal to a minimum of six months and 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 2021 were £235,550 (including fixed assets of £6,012), equal to around 10 months' running costs. Total planned expenditure is set to increase in 2021-22 and the unrestricted reserves are the equivalent to around 7.5 months' costs against the 2021-22 budget agreed by trustees.

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 strategic direction, and a team of five other salaried staff with specific responsibilities. We introduced a new Charity Manager role this year to increase our capacity and oversight of governance, fundraising, communications, impact and outreach activities.

The charity is supported by a dedicated team of volunteer cooks. Additional specialist support and professional services are provided by sessional workers and outside contractors, including a significant percentage on a pro bono basis by the team of LandWorks advisors and ambassadors.

During 2020-21, the charity continued to employ two of its former trainees - one who leads the woodwork training enterprise, overseeing its operations, and training others, and another as Site Manager, working across all the enterprises. As well as offering valuable 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.



Recruitment & Training of Trustees

Any new trustees are appointed by the existing trustees. Prospective trustees have the opportunity to meet with the Chair and other trustees and to speak with the Project Director, and they are provided with background information about the charity. Following appointment, all new trustees are provided with a copy of the Charity Commission guidelines 'The Essential Trustee', as well as the charity's constitution, the LandWorks Handbook and recent annual reports and financial statements. New trustees are encouraged to visit the site and meet with staff and trainees.

“ The pressure I always feel is less than half to what it used to be. Remember, 40 years incarcerated, things don't change overnight, but to be under half is one hell of an achievement for me... without LandWorks and the staff and help, I would have failed before now... ”

Glyn, LandWorks trainee

Structure, Governance & Management

LandWorks is constituted as a Charitable Incorporated Organisation (CIO), registered as a charity on 15 March 2016. The charity has a governing constitution registered with the Charity Commission. The governing document was amended in September 2020 in order to allow trustees to serve up to three, rather than two, consecutive terms of office.

Trustees meet for a minimum of three times a year. All trustees give their time voluntarily and receive no benefits from the charity.

Reference & 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
John Kiddey
Sarah James (Wollaston) (Appointed 28th September 2020)

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

Charity staff
During 2020-21:
Chris Parsons (Project Director)
Gill Hearnshaw (Office Administrator)
Graham Stone (Woodwork Supervisor)
Lucy Phillips-Kassanis (Market Gardener)
Martin Mawson (Site Manager)
Steve Bradford (Charity Manager) (from 14th April 2020)

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

Statement of Trustees' Responsibilities

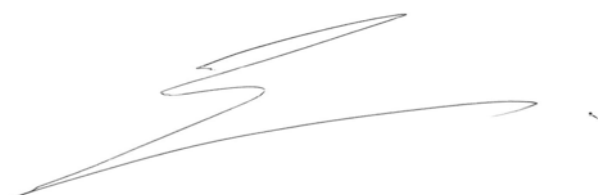
The trustees of LandWorks (CIO) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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.

The Trustees Report was approved by the Trustees and signed on their behalf by



Graham Edward (Ted) Tuppen CBE
Chair of Trustees
12 January 2022

Independent Examiner's Report to the Trustees of LandWorks

Year ended 31 March 2021

I report to the trustees on my examination of the accounts of LandWorks (the charity) for the year ended 31 March 2021.

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

17 January 2022

Statement of Financial Activities

(Including the Income and Expenditure Account)

Year ended 31 March 2021

	Note	Unrestricted Funds	Restricted Funds	Total year ended 31 March 2021	Total year ended 31 March 2020
Income:		£	£	£	£
Donations and Legacies	2	190,283	47,850	238,133	234,335
Investment income	3	1,183	-	1,183	1,041
Charitable activities	4	60,050	-	60,050	62,689
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Income		251,516	47,850	299,366	298,065
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Expenditure:					
Charitable activities		223,926	58,275	282,201	289,910
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditure	5	223,926	58,275	282,201	289,910
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income/(expenditure)		27,590	(10,425)	17,165	8,155
Transfers between funds		-	-	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds		27,590	(10,425)	17,165	8,155
Reconciliation of Funds:					
Total funds brought forward		207,960	30,525	238,485	230,330
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Funds carried forward		235,550	20,100	255,650	238,485
		<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 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	8		6,012		10,545
Current assets					
Debtors	9	3,707		3,092	
Cash at bank and in hand		257,775		232,442	
		<u>261,482</u>		<u>235,534</u>	
Total current assets					
Liabilities					
Creditors due within one year	10	(11,844)		(7,594)	
		<u></u>		<u></u>	
Net current assets			249,638		227,940
Net Assets			<u>255,650</u>		<u>238,485</u>
The funds of the charity					
Unrestricted funds	11		235,550		207,960
Restricted funds	11		20,100		30,525
			<u>255,650</u>		<u>238,485</u>
Total Charity Funds			<u>255,650</u>		<u>238,485</u>

The notes on pages 22 to 31 form an integral part of these accounts.

These financial statements were approved by the Board of Trustees.



Graham Edward (Ted) Tuppen CBE
Chair of Trustees
12 January 2022

Registered Charity Number: 1166057

Notes to the accounts

Year ended 31 March 2021

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) - 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) 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 £27,590 (2020: unrestricted deficit £3,209) 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

	2021	2020
	£	£
Donations and gifts	51,511	64,509
Gift Aid	12,049	11,301
General grants provided by government/other charities	174,573	158,525
	<u>238,133</u>	<u>234,335</u>

The income from donations and legacies was £238,133 (2020: £234,335) of which £190,283 was unrestricted (2020: £191,435) and £47,850 restricted (2020: £42,900).

Included in the donations and gifts was £5,485 related to the Coronavirus Job Retention Scheme.

3. Investment Income

	2021	2020
	£	£
Bank Interest	1,183	1,041
	<u>1,183</u>	<u>1,041</u>

The income from investments was £1,183 (2020: £1,041) of which £1,183 was unrestricted (2020: £1,041) and £nil restricted (2020: £nil).

4. Income from Charitable Activities

	2021	2020
	£	£
Wood workshop income	35,372	40,278
Market garden sales	10,306	9,958
Other sales	-	(57)
Off site working sales	-	2,270
Art department sales	3,228	3,721
Compost sales	11,144	6,519
	<u>60,050</u>	<u>62,689</u>

The income from charitable activities was £60,050 (2020: £62,689) of which £60,050 was unrestricted (2020: £62,689) and £nil restricted (2020: £nil).

5. Total Expenditure

	2021	2020
	£	£
Project staff (all activities)	199,832	199,286
Operating and direct costs	16,715	44,200
Overhead costs	65,654	46,424
	<u>282,201</u>	<u>289,910</u>

The total resources expended were £282,201 (2020: £289,910) of which £223,926 was unrestricted (2020: £258,374) and £58,275 restricted (2020: £31,536).

6. Staff costs

	2021	2020
	£	£
Wages and salaries	178,652	179,816
National Insurance	15,823	14,713
Pension costs	5,357	4,757
	<u>199,832</u>	<u>199,286</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 (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the charity are the Project Director and the Charity Manager and their remuneration for the year is £81,892 (2020: £55,698).

The average number of employees during the year was 6 (2020: 4).

There were no other related party transactions during the year ended 31 March 2021.

The charity paid £5,357 (2020: £4,757) of pension contributions through NEST.

7. Net income/(expenditure) for the year

	2021	2020
	£	£
This is stated after charging:		
Depreciation	4,533	4,749
Independent Examination	2,100	2,160
	<u>6,633</u>	<u>6,909</u>

8. Tangible fixed assets

	Leasehold Improvements £	Plant, machinery & motor vehicles £	Fixtures, Fittings and Equipment £	Total £
Cost				
At 1 April 2020	11,289	14,468	2,518	28,275
Additions	-	-	-	-
	<u>11,289</u>	<u>14,468</u>	<u>2,518</u>	<u>28,275</u>
At 31 March 2021	<u><u>11,289</u></u>	<u><u>14,468</u></u>	<u><u>2,518</u></u>	<u><u>28,275</u></u>
Depreciation				
At 1 April 2020	4,334	11,356	2,040	17,730
Charge for the year	1,412	2,894	227	4,533
	<u>5,746</u>	<u>14,250</u>	<u>2,267</u>	<u>22,263</u>
At 31 March 2021	<u><u>5,746</u></u>	<u><u>14,250</u></u>	<u><u>2,267</u></u>	<u><u>22,263</u></u>
Carrying amount				
At 31 March 2021	<u><u>5,543</u></u>	<u><u>218</u></u>	<u><u>251</u></u>	<u><u>6,012</u></u>
At 31 March 2020	<u><u>6,955</u></u>	<u><u>3,112</u></u>	<u><u>478</u></u>	<u><u>10,545</u></u>

9. Debtors

	2021 £	2020 £
Prepayments and accrued income	3,707	3,092
	<u>3,707</u>	<u>3,092</u>
	<u><u>3,707</u></u>	<u><u>3,092</u></u>

10. Creditors: amounts falling due within one year:

	2021	2020
	£	£
Trade creditors	-	876
Taxation and social security	5,053	3,363
Accruals and deferred income	4,850	1,092
Other creditors	1,941	2,263
	11,844	7,594

11. Funds

	1 April 2020	Incoming resources	Expenditure	Transfers	31 March 2021
	£	£	£	£	£
Restricted funds					
Lloyds Bank Foundation	20,833	25,000	(27,083)	-	18,750
National Lottery Awards For All	5,833	-	(5,833)	-	-
National Lottery Community fund	-	13,750	(13,750)	-	-
The Norman Family Charitable Trust	167	1,000	(917)	-	250
Elmgrant Trust	500	-	(500)	-	-
Devon County Council	125	-	(125)	-	-
Devon Community Foundation – WACE CT	3,067	-	(1,967)	-	1,100
Clinks/HMPPS	-	3,100	(3,100)	-	-
Mabel Cooper Charitable Trust	-	5,000	(5,000)	-	-
Total restricted funds	30,525	47,850	(58,275)	-	20,100
Unrestricted funds	207,960	251,516	(223,926)	-	235,550
Total funds	238,485	299,366	(282,201)	-	255,650

11. Funds (continued)

Lloyds Bank Foundation - Woodwork Trainer salary

National Lottery Awards for All - Art Co-ordinator salary.

National Lottery Community Fund - HM Government Coronavirus Community Support Fund – coronavirus support

Elmgrant Trust - Funding towards electric potting wheel.

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

Devon Community Foundation WACE CT- A grant towards counselling support for trainees and staff

HM Prison and Probation Service/Clinks – coronavirus support

Mabel Cooper Charitable Trust – resettlement services

11. Funds (continued)

	1 April 2019 £	Incoming resources £	Expenditure £	Transfers £	31 March 2020 £
Restricted funds					
Lloyds Bank Foundation	20,833	25,000	(18,276)	-	20,833
National Lottery Awards For All	5,833	10,000	(9,219)	-	5,833
The Norman Family Charitable Trust	167	1,000	(833)	-	167
Elmgrant Trust	500	2,000	(1,500)	-	500
Devon County Council	125	300	(175)	-	125
Devon Community Foundation – WACE CT	3,067	4,600	(1,533)	-	3,067
Total restricted funds	30,525	42,900	(31,536)	-	30,525
Unrestricted funds	207,960	255,165	(258,374)	-	207,960
Total funds	238,485	298,065	(289,910)	-	238,485

12. Analysis of Net Assets between Funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Fund balances at the year-end are represented by:			
Tangible fixed assets	6,012	-	6,012
Net current assets	229,538	20,100	249,638
Total net assets	235,550	20,100	255,650

12. Analysis of Net Assets between Funds (continued)

2020 Comparative net assets by fund

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Fund balances at the year-end are represented by:			
Tangible fixed assets	10,545	-	10,545
Net current assets	197,415	30,525	227,940
Total net assets	207,960	30,525	238,485

13. Operating lease commitments

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

	2021 £	2020 £
Land and Buildings		
Less than 1 year	500	500
2-5 years	2,000	2,000
>5 years	-	500
	2,500	3,000



Reducing Reoffending. Transforming Lives

LandWorks is an independent charity providing a supported route back into employment and the community for people in prison or at risk of going to prison.

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Registered Charity Number: 1166057