

**THE LANDWORKERS' ALLIANCE
DIRECTORS' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**The Landworkers' Alliance
Directors' Report and Financial Statements
For The Year Ended 30 September 2021**

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**The Landworkers' Alliance
Company Information
For The Year Ended 30 September 2021**

Directors

Oliver Rodker
Helen Woodcock
Rosalind Corbett
Oliver Craigan
Jyoti Fernandes
Ruth Hancock
Katharine McEvoy
Gerald Miles
Adam Payne
Sam Robinson
Beth Stewart
Deirdre Woods
Rupert Dunn

Secretary

Oliver Rodker

Company Number

09386794

Registered Office

Fivepenny Farm Spence Lane
Wootton Fitzpaine
Bridport
Dorset
DT6 6DF

Accountants

Third Sector Accountancy Limited
Chartered Accountants and Registered Auditors
Holyoake House
Hanover Street
Manchester
M60 0AS

The Landworkers' Alliance
Company No. 09386794
Directors' Report For The Year Ended 30 September 2021

The directors present their report and the financial statements for the year ended 30 September 2021.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**The Landworkers' Alliance
Directors' Report (continued)
For The Year Ended 30 September 2021**

Directors

The directors who held office during the year were as follows:

Oliver Rodker
Helen Woodcock
Rosalind Corbett
Oliver Craigan
Jyoti Fernandes
Ruth Hancock
Katharine McEvoy
Gerald Miles
Adam Payne
Sam Robinson
Beth Stewart
Deirdre Woods
Rupert Dunn

APPOINTED 09/12/2020

APPOINTED 09/12/2020

APPOINTED 10/12/2020

RESIGNED 09/12/2020

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Adam Payne

Director

Date

**The Landworkers' Alliance
Income and Expenditure Account
For The Year Ended 30 September 2021**

	Notes	2021 £	2020 £
TURNOVER		1,220,724	411,192
Cost of sales		(32,438)	(4,479)
		<hr/>	<hr/>
GROSS SURPLUS		1,188,286	406,713
Administrative expenses		(1,168,165)	(318,052)
		<hr/>	<hr/>
OPERATING SURPLUS		20,121	88,661
Other interest receivable and similar income		138	326
Interest payable and similar charges		(942)	-
		<hr/>	<hr/>
SURPLUS BEFORE TAXATION		19,317	88,987
Tax on Surplus		(5,807)	(4,003)
		<hr/>	<hr/>
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR		<hr/> <hr/> 13,510	<hr/> <hr/> 84,984

The notes on pages 7 to 9 form part of these financial statements.

**The Landworkers' Alliance
Balance Sheet
As at 30 September 2021**

		2021		2020	
	Notes	£	£	£	£
CURRENT ASSETS					
Stocks	3	34,008		1,729	
Debtors	4	95,950		47,182	
Cash at bank and in hand		532,191		368,097	
		<u>662,149</u>		<u>417,008</u>	
Creditors: Amounts Falling Due Within One Year	5	(497,132)		(265,501)	
		<u></u>		<u></u>	
NET CURRENT ASSETS (LIABILITIES)			165,017		151,507
			<u></u>		<u></u>
TOTAL ASSETS LESS CURRENT LIABILITIES			165,017		151,507
			<u></u>		<u></u>
NET ASSETS			165,017		151,507
			<u></u>		<u></u>
Income and Expenditure Account			165,017		151,507
			<u></u>		<u></u>
MEMBERS' FUNDS			165,017		151,507
			<u></u>		<u></u>

**The Landworkers' Alliance
Balance Sheet (continued)
As at 30 September 2021**

For the year ending 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Adam Payne

Director

Date

The notes on pages 7 to 9 form part of these financial statements.

The Landworkers' Alliance
Notes to the Financial Statements
For The Year Ended 30 September 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover is predominantly donations and grants, and some revenue earned from the sale of goods.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

1.3. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

The Landworkers' Alliance
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2021

1.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 25 (2020: 8)

3. Stocks

	2021	2020
	£	£
Stock of goods	34,008	1,729
	<u>34,008</u>	<u>1,729</u>

4. Debtors

	2021	2020
	£	£
Due within one year		
Prepayments and accrued income	76,533	47,182
Other debtors	19,417	-
	<u>95,950</u>	<u>47,182</u>

The Landworkers' Alliance
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2021

5. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	-	1,713
Corporation tax	5,745	4,003
Other taxes and social security	443	-
VAT	5,505	-
Accruals and deferred income	485,439	259,785
	<u>497,132</u>	<u>265,501</u>

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

7. General Information

The Landworkers' Alliance is a private company, limited by guarantee, incorporated in England & Wales, registered number 09386794. The registered office is Fivepenny Farm Spence Lane, Wootton Fitzpaine, Bridport, Dorset, DT6 6DF.

The Landworkers' Alliance
Detailed Income and Expenditure Account
For The Year Ended 30 September 2021

	2021		2020	
	£	£	£	£
TURNOVER				
Grants		1,069,088		279,961
Donations received		16,290		33,203
Membership income		28,467		23,137
Merchandise sales		59,209		49,422
Event income		-		17,348
Other income		47,670		8,121
		<hr/>		<hr/>
		1,220,724		411,192
COST OF SALES				
Purchases		32,438		4,479
		<hr/>		<hr/>
		(32,438)		(4,479)
		<hr/>		<hr/>
GROSS SURPLUS		1,188,286		406,713
Administrative Expenses				
Wages and salaries	380,875		128,800	
Staff training	6,373		-	
Travel expenses	8,649		16,101	
Rent	7,089		-	
Repairs, renewals and maintenance	6,214		-	
Insurance	982		-	
Printing, postage and stationery	11,505		-	
Advertising and marketing costs	18,104		-	
Events & workshops	70,881		38,898	
Design and media	11,436		17,643	
Elms	40,846		-	
Bank charges	3,089		-	
Mentoring	11,216		-	
Other donations	1,194		7,158	
Other office costs	9,887		11,614	
Sundry expenses	20,806		8,580	
B.O.N.D.	10,410		19,982	
Regional costs	-		3,245	

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The Landworkers' Alliance
Detailed Income and Expenditure Account (continued)
For The Year Ended 30 September 2021

Co-ordination	-	1,497
AGM	6,584	-
Re-granting	<u>542,025</u>	<u>64,534</u>
	<u>(1,168,165)</u>	<u>(318,052)</u>
OPERATING SURPLUS	20,121	88,661
Other interest receivable and similar income		
Bank interest receivable	<u>138</u>	<u>326</u>
	138	326
Interest payable and similar expenses		
Irrecoverable VAT	<u>942</u>	<u>-</u>
	<u>(942)</u>	<u>-</u>
SURPLUS BEFORE TAXATION	<u>19,317</u>	<u>88,987</u>
Tax on Surplus		
Corporation tax charge	<u>5,807</u>	<u>4,003</u>
	<u>(5,807)</u>	<u>(4,003)</u>
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR	<u><u>13,510</u></u>	<u><u>84,984</u></u>