

PERMACULTURE ASSOCIATION (BRITAIN)

England & Wales · Charity number 1116699

Details

Status	Registered
Legal form	Charitable company
Company number	05908919
Registered	2006-11-08
Register	View on the Charity Commission register

Contact

Address	The Conservation Volunteers Hollybush Conservation Centre Broad Lane Kirkstall Leeds LS5 3BP
Phone	08454581805
Email	andyg@permaculture.org.uk
Website	www.permaculture.org.uk

Activities

Objects: (3.1.A.) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE THEORY AND PRACTICE OF PERMACULTURE, THE CONSERVATION OF THE ENVIRONMENT, AND RELATED SUBJECTS(3.1.B) TO CARRY OUT RESEARCH INTO PERMACULTURE AND RELATED SUBJECTS AN TO PUBLISH AND DISSEMINATE THE RESULTS OF SUCH RESEARCH WITH OR WITHOUT CHARGE.

Activities: The Permaculture Association's vision is a world in which we care for the earth, care for each other and future generations, and live within the earth's natural limits. We work to empower people to design a flourishing Britain and contribute to permaculture worldwide.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£375,004	£377,200	-	-
2024-06-30	£506,734	£511,400	£230,772	15
2023-06-30	£423,838	£425,969	-	-
2022-06-30	£419,218	£381,918	-	-
2021-06-30	£328,044	£312,874	-	-

Trustees

Name	Role	Appointed
Sonja Breuer	Chair	2023-11-30
Alessandro Lisi		2025-11-20
Anne-Marie Mayer		2023-11-30
David Hewitt		2020-12-03
Dominic Howe		2023-11-30
Franco Colombo		2025-11-20
Jane Elizabeth Lumb		2025-11-20
Les Moore		2017-11-09
Mark Jonathan Shipperlee		2025-11-20
Paul Christopher Mehew		2020-12-03
Tammi Dallaston		2020-12-03

Accounts



Permaculture Association (Britain)

Report and financial statements

For the year ended 30th June 2025

Company 5908919 **Charity** 1116699 (England & Wales) and SC041695 (Scotland).

Registered office and operational address

Hollybush Conservation Centre, Broad Lane, Kirkstall, Leeds, LS5 3BP

Other names the charity is known by

Permaculture Association

Trustees

Trustees, who are also directors under company law, who served during the year were as follows:

Ms Sonja Breuer	Chair	Appointed 30/11/2023
Mr David Hewitt	Treasurer	Re-appointed 28/11/2024
Mr Paul 'Bob' Mehew		Re-appointed 28/11/2024
Mr Sammuel Yisrael		Appointed 03/12/2020
Mr Les Moore		Re-appointed 09/11/2021
Ms Tammi Dallaston		Re-appointed 30/11/2023
Ms Pippa Chapman		Appointed 30/11/2023
Mr Dominic Howe		Appointed 30/11/2023
Ms Anne-Marie Mayer		Appointed 30/11/2023
Mr Andrew De La Haye		Re-appointed 30/11/2023
Mr Scott Moncur		Resigned 28/11/2024
Ms Carla Moss		Resigned 28/11/2024
Ms Gihan Soliman		Resigned 28/11/2024
Mr Hugo Bass		Resigned 28/10/2024

Company Secretary Mr Andrew Goldring

Management Team: Mr Andrew Goldring, Chief Executive, Mrs Rachel Crosby, Operations Lead, Mrs Sally-Ann Delf, Finance Lead, Ms Jemma Dixon, Education Lead, Ms Maria Paez, International Lead.

Bankers

Unity Trust Bank, Nine Brindleyplace, Birmingham, B1 2HB

Ecology Building Society, 7 Belton Road, Silsden, Keighley, West Yorkshire, BD20 0EE

Cooperative Bank, PO Box 25, Skelmersdale WN8 6WT

Triodos Bank, Deanery Road, Bristol, BS1 5AS

MetroBank, One Southampton Row, London WC1B 5HA

Independent Examiners

Third Sector Accountancy Ltd,
Holyoake House,
Hanover Street,
Manchester,
M60 0AS

The trustees present their report and the examined financial statements for the year ended 30th June 2025. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on pages 0-1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the

Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

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Looking back to leap forward

Permaculture is big. It's a methodology designed to create a flourishing future. Our members are pioneers, creators, designers and practical problem-solvers. They are also vision holders for a future that prioritises the care for people and the planet and a more equitable world. We have known this for many years, but now we can say that independent researchers agree. Over the last year, we have been working with the Ecological Citizens Network¹ (ECN), who have been investigating our long term work and impact, and they have some interesting findings²:

- Permaculture redefines sustainability not as a short-term fix, but as an “integrated design for living with each other and the planet”.
- Our learning systems are building ecological literacy and developing ecological citizens that are able to take action within a range of different contexts and scales.
- Our work helps participants to develop technical capacities and develop a robust sense of moral and civic agency in relation to environmental and social issues.
- The emphasis on immersive, experiential education models, such as the Permaculture Design Course and the Diploma, supports people to become lifelong learners.
- The Association offers “vital lessons for those seeking to catalyse systemic change”

“The impact of the PAB is extensive beyond formal education. Its ability to enable a broad range of community-oriented projects, from land stewardship and climate change initiatives to housing co-ops and food systems, speaks to the extent to which permaculture is an everyday way of living. It is this power to bring together the local and the systemic, the practical and the visionary, that constitutes the PAB as a powerful means for systems transformation and culture regeneration.”

Fine praise indeed! When set against a series of recent national policy announcements and research findings (e.g. Agrifood Network Roadmap, Local Nature Recovery Strategies & National Food Strategy), it shows that permaculture - and the Permaculture Association - is very well positioned to meet the big challenges identified at the most strategic levels.

In the last year we have delivered many important activities, services and achievements that you can read about in this report. We are very proud of our achievements and want to thank all the staff, volunteers and many partners that have helped to bring them about. In 2026, our focus will be to grow the network through a new regional strategy, to pilot some new ways of working, and to make our work more accessible by showing how it is applied within a range of familiar settings. To help bring this to life, we will work even more closely with our many partner organisations, members, project leaders, educators and practitioners, so that we can share their stories of permaculture in practice, and develop and enhance new local and regional networks.

We have achieved much over the last 40+ years, but the biggest challenges are still ahead of us. We now need to build momentum, scale the impact and grow a movement that can bring about the changes that are so urgently needed. We invite you to join us in this important mission.

Sonja Breuer,
Chairperson, on behalf of staff and trustees.

¹ Ecological Citizens Network is a UKRI funded partnership between Royal College of Art, Wrexham University, York University and the Stockholm Environment Institute

² A series of peer reviewed papers are being prepared and will be available in 2026.

Objectives and activities

The trustees review the aims, objectives and activities of the charity each year as part of the Policy Governance process. This report looks at what the charity has achieved and the outcomes of its work over the last year. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it serves. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

Public Benefit

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. Trustees consider how planned activities will contribute to the aims and objectives that have been set. Projects are designed to cater for the needs of particular groups, and also to have the widest possible public benefit.

Purposes and aims

Our charitable objects as defined in our Memorandum and Articles of Association are:

- 1.**
 - a.** to advance the education of the public in the theory and practice of permaculture, the conservation of the environment, and related subjects.
 - b.** to carry out research into permaculture and related subjects and to publish and disseminate the results of such research with or without charge.
- 2.** In the furtherance of these objects :
 - a.** to research and to collect, coordinate and disseminate information about permaculture;
 - b.** to produce, publish and develop, or cause to be produced, published and developed, information on permaculture, whether in printed, electronic, or other forms such as films and broadcasts, and whether gratuitous or for sale.
 - c.** to promote, manage or arrange courses, hands-on training, lectures, seminars, conferences, demonstrations, exhibitions, and other means and resources so as to provide and facilitate the education of the public in the theory and practice of permaculture;
- 3.** To seek and to exercise such powers as may be incidental and conducive to the objects of the Charity.

Last year we revised our Vision, Mission and Aims and set three overarching organisational priorities:

Our vision: A world where nature and communities thrive together.

Our mission: Inspiring people to use and share permaculture.

Top 3 priorities

1. Grow the member and donor support base.
2. Increase educational delivery
3. Grow partnerships to increase our reach and profile.

Our aims

1. Make permaculture accessible
2. Increase and diversify permaculture and regenerative learning opportunities
3. Grow permaculture networks
4. Share and develop permaculture practices and livelihoods
5. Work with others to tackle climate change, the biodiversity crisis and social injustice

This year, we used the new aims and updated Theory of Change to review and improve our Monitoring Evaluation and Learning (MEL) process.

Our impact, achievements & performance

The charity's main activities, achievements and performance for 2024-25 and the Permaculture Association's partners during this time are described below. All activities are undertaken to further the Permaculture Association's charitable purposes for public benefit. These are just some of the highlights of this year's achievements.

Aim 1. Make permaculture accessible

This aim, delivered through our **Outreach programme** seeks to increase the number of people who have heard about permaculture, and to reach more diverse audiences. To meet this aim :

- **Communications strategy:** We worked on our communications strategy and developed our key messaging so as to reach a broader audience
- **Reach:** We reached over 254,000 people through our different communications channels such as website, e-Bulletins, Facebook, Instagram and LinkedIn
- **Youth membership:** We noted that our social media is reaching an audience of mainly 35-54 year olds. In an effort to make permaculture more accessible we launched a youth membership for only £10 a year.

Aim 2. Increase and diversify permaculture and regenerative learning opportunities

Our **Education Programme** is at the heart of what we do. We support a network of permaculture educators and tutors, run an online platform and provide our own online courses. We continued to increase the number of courses which are CPD accredited which has led to an increase in enrolment.

Our biggest successes this year were to have developed:

- The **Designing Sustainable Schools** online course in partnership with other permaculture professionals and organisations and school teachers. This course provides teachers and schools with resources to meet their requirement to have a sustainability lead in every school. One participant stated. *"I have just completed the Designing Sustainable Schools course and would highly recommend it to anyone working in or with schools!. For me, the best thing about the course were the links! So much useful information to choose from, allowing me to tailor it to what I needed."* School designer: Vanda Bogнар
- A **partnership with Glasgow University** to support them to develop permaculture centred climate action training for all the primary schools in Scotland, with PAB delivering the online Introduction to permaculture training to between 50-70 of their teachers and artists.
- A better working, **better resourced Education Working Group**, who have already successfully completed their first sprint, with the year of exciting work mapped out ahead (modular PDC, accreditation).

Other highlights include:

- **1400 learners** have learnt permaculture on our platform, ranging from introductory to advanced learning
- **383 students** completed their Permaculture Design Courses and received certificates
- **72 educators** have contributed to our platform many of whom make a living or passive revenue from the platform
- **152 education members** used the educator's space for finding consultancy jobs and supporting each other's practice online
- **16 Educator members volunteer** their time on the Education Working Group and its sub group Mainstreaming Permaculture - managing the curriculum and managing the Certified Teacher's Register application process and standards.
- **A group of 9 Tutors, Diploma holders and Apprentices volunteer** their time on the Diploma Working Group - helping staff in the development and maintenance of the Diploma system and ensuring Tutors are providing appropriate and agreed support to Apprentices.
- **42 diploma tutors are supervising 196 apprentices** with their permaculture Diploma designs
- **5 members completed their portfolio** of ten designs and were awarded their Diploma in Applied Permaculture Design
- **12 courses are available** and another 5 educator member courses will be launched in 2025/26

Aim 3. Grow permaculture networks

We are a membership organisation, meaning one of our key roles is to encourage people involved in permaculture at different scales to link with, support and inspire one another - both locally and globally. We do this through our **Community and Regional Development programme**. We have:

- **1,809 members** (individuals and organisations)
- **142 UK Projects** registered on our project map (www.permaculture.org.uk/land)
- **2,690 people with accounts on the Community Hub**, an online platform for knowledge and resource sharing and accessing opportunities such as consultancy.

Responding to the Global South - Our International Network Development work

Another contribution to growing permaculture networks has been responding to queries from international organisations and individuals. We have focused on connecting people and this year, linked 148 organisations and individuals across the Global South. The importance of this work can be summarised in the words of Polydord Wasoke who has a vision to build a permaculture centre to move his community beyond poverty, hunger and dependency and towards resilience and self-reliance. We linked him to several people and organisations that were able to support his learning journey. As Polydord said "These connections have changed everything. You were the first person who listened, responded, and helped us connect with others. Now, our communities have access to the knowledge, tools, and skills we need to build a better future. Thank you."

We have identified permaculture projects in 94 countries and are working on an international permaculture directory with the CoLab (International Permaculture Collaboration Laboratory www.perma.earth).

The main highlights this year were:

- **Hosting three successful, well-attended water management webinars** in partnership with Permatil Global focusing on connecting communities in the Global South. We attended the International Permaculture Conference/Convergence which helped us to connect/understand networks/orgs in Asia.
- **Securing a £100k grant from the Agroecology Fund** which will strengthen a partnership with 10 organisations in Africa, Asia and Latin America. The project will be an opportunity for knowledge and to explore synergies between agroecology and permaculture.

Other international work this year, carried out by our science advisor Gihan Soliman:

Benin

The Permaculture Association is one of 5 organisations collaborating on a Darwin Initiative funded project, led by the University of Parakou in Benin. The project is seeking to include fungi in biodiversity policies and conservation efforts. The Permaculture Association is contributing practical expertise to promote regenerative agriculture and food forests through a holistic approach which supports indigenous social and cultural values, community self-empowerment, gender equity and stewardship of local ecosystems. (www.darwininitiative.org.uk/project/DAR30020)

Bolivia

We are also one of 7 organisations collaborating on a Darwin Initiative funded project in Bolivia led by CABI International. The project is working in the Bolivian altiplano (plateau), to identify beneficial

fungi and soil bacteria in quinoa-growing areas. It will seek to develop new bioproducts for greater crop and ecosystem resilience and use the knowledge gained to promote design of systems which meet their needs and enhance biodiversity. (www.darwininitiative.org.uk/project/DAR31001)

Aim 4. Share and develop permaculture practices and livelihoods

Our **Practical Permaculture** programme is about researching and sharing permaculture's practical applications. This programme is currently providing a regular online skill share, but lack of funds has prevented us from delivering the deep and much needed work to share our skills and practices more widely.

- We **hosted 10 virtual campfire events** to provide opportunities for members to share and learn about practical applications of permaculture.
- The **Paramaethu Cymru Gathering** is picking up pace! It brought together 230 interested individuals, families, active practitioners, teachers, members of Natural Resources Wales and other agencies to share ideas and learning. The People's Assembly brought together views on how to progress permaculture in Wales and this has been acted upon in the months since the event with a strategic group convening to develop future plans.

Aim 5. Work with others to tackle climate change, the biodiversity crisis and social injustice

The challenges we face in the world are huge and require unprecedented collaboration. Partnerships offer a way to share permaculture with far more people and create opportunities for us to learn new skills and approaches. We do this work within our Climate and Biodiversity Action Programme.

Our primary work this year has been to complete the **Community Climate Coaches** project, funded by the Network for Social Change. Four workshops were delivered and the methodology and materials have been refined thanks to the participation of four brilliant groups in Leeds, Stirling, Bristol and Carmarthen. We are working to secure funds for the next phase of work, to securing CPD accreditation for the training, and towards making the CCC training available as a commercial offer.

Internal aim: build an effective, socially responsible and sustainable organisation.

Impact assessment and futures workshops

This year, **we partnered with the Ecological Citizen(s) Network (ECN)** - a four-year research network based at the Royal College of Art in collaboration with Wrexham University and the Stockholm Environment Institute at University of York. Their mission is to catalyse, amplify and enable Ecological Citizenship in a sustainable digital society for positive climate action. They conducted research on the 40 years of the Permaculture Association work, and amongst the findings they noted *"The impact of the PAB is extensive beyond formal education. Its ability to enable a broad range of community-oriented projects, from land stewardship and climate change initiatives to housing co-ops and food systems, speaks to the extent to which permaculture is an everyday way of living. It is this power to bring together*

the local and the systemic, the practical and the visionary, that constitutes the PAB as a powerful means for systems transformation and culture regeneration."

The ECN have developed a series of recommendations via a series of 'Three Horizons' workshops and around 30 interviews, and the Permaculture Association will be using those recommendations to develop a new strategy for the charity in 2026.

National archive in Leeds

Adding to the theme of reflecting on the last 40+ years, we were delighted to work with Leeds University's 'Making History' Masters course. Working with two students, each on a 50 hour placement, we have now assembled and catalogued an impressive archive of permaculture Association work since 1983, network development and projects, and notable wider contextual information. A second phase is now underway with two new students, now guided by Ella McFarlane, who has continued to work with us as our volunteer archivist. The archive was of enormous value to ECN researchers, and we will continue to develop this as a key resource for sustainability researchers. The library and archive are available to members and researchers by booking an appointment in advance.

Staffing

Our team currently consists of 9 people working 5.25 FTE. Although the team is smaller than it has been for some time, all bar one are on contracts of over 2-days a week which is a marked improvement over previous years. It has also been possible to move all staff onto the salary scale, and no one is paid less than the real living wage.

Website and Database

At the end of 2024, we shifted our website support and development entirely to a third party. This was due to one team member leaving and one retiring, both of whom had been central to this work. It was more cost effective to outsource this function to Encircle who already hosts our website and provides technical support, and to build the internal capacity for content and database management rather than development, which is becoming ever more challenging.

Allocation of grants

The Permaculture Association supports a wide range of UK and international member-led projects and this year has included fiscal hosting for the Himalayan Permaculture Group. See note 8 in the accounts.

We also acted as agents for the Landworkers Alliance with funds from the Network for Social Change. See note 13 in the accounts.

Volunteers and professional support

Thanks to all the volunteers that have helped with online and in person events and provided over 1,800 hours (approx 1 FTE) for the following work; the Welsh, Education and Diploma working groups; JEDAI sub-committee (Justice Equity Diversity Accessibility Inclusion); general support in the Leeds office; archiving and library development; and the Designing Sustainable Schools project. Volunteering is now increasing back to pre-Covid levels and makes a huge difference to the Association's work.!

A huge thanks also to Encircle, the bespoke digital services company with permaculture ethics on their front page! They helped us make it through the enormous website transition and continue to support database and website development at a very substantial discount. www.encircle.co.uk/

How we measure performance – more changemakers!

As part of our effort to continually improve and understand our impact, we invested time in developing our monitoring and evaluation system. We have defined clear outcomes and indicators which are stated within the Board Policy Manual and reviewed annually. The specific targets for 2025/26 are included within the budget for the year where the targets have a financial implication. We have clarity on what quantitative data will be collected and the tools for this. We will do further work on qualitative data collection and the relevant tools in 2025/26.

We use a variety of measures to understand whether our work is on track within each area. Common to all are financial measures - primarily monitoring planned versus actual expenditure. We also use online surveys, participant interviews, monitoring of progress towards key milestones using Gantt charts, event and workshop feedback, web analytics, monitoring numbers of apprentices, members, tutors, sales, visitors, etc. Data is assembled by staff for review at the quarterly planning day on the Monitoring Report, and made available as a summary each quarter to the Board. Monitoring data is linked to aims.

Fundraising and funding sources

We have increased the number of applications made since the last financial year, updated our funding strategy and we now have five long term programmes that have been designed to deliver each aim. Sources of funding are detailed in the note 4 and 19 of the accounts. A huge thanks to all of our regular donors, and to the Darwin Programme, Garfield Weston Foundation, School for Social Entrepreneurs, and Network for Social Change for their support over the year.

Significant factors affecting the charity in 2024–2025

We experienced significant issues with web and database due to staff changes and an increasingly complex technical environment. We are now confident that we have addressed the majority of these issues and have a good plan to work through the remaining issues.

Beneficiaries

The Permaculture Association serves the public, its members and the wider international permaculture community. Specific projects and events are designed to engage specific groups, and we are working to increase our offer to ensure that a greater diversity of people feel included. Our JEDAI (Justice, Equity, Diversity, Accessibility, Inclusion) work is helping us to understand barriers to participation in permaculture and the Permaculture Association, and is helping us to increase the diversity of people involved.

Financial review

Summary of the year

The Association made a surplus in the year of £5,989 in **Unrestricted Funds**, slightly lower than the £13,257 in the preceding year.

This was mainly due to a lower surplus from events and fewer donations and legacies, offset by a positive transfer from completed projects and the final release of a provision for possible diploma refunds, which is no longer needed. There was also a small increase in membership subscriptions.

The surplus of £5,989 can be found in the **Unrestricted Funds** column of the **Statement of Financial Activities** in the accounts.

Restricted Funds had a closing balance of £128,118 for grant funded and member-led projects combined. Typically, the grants are **restricted** to achieving specific objectives. Overall the closing balance was similar to the balance at the end of the previous year of £136,303. Full details and descriptions are in Note 19 in the Accounts.

The surplus for the year means that **Unrestricted Funds** now stand at £100,458, which the Trustees consider fully sufficient to cover major risks. The overall picture is one of financial resilience, supporting the Trustees' opinion that the Association remains a going concern.

Significant events

There were no significant financial events.

Principal risks & uncertainties

There are two key financial risks to the organisation. Firstly the uncertain funding environment with increased competition for funds, with funding diverted from environmental causes to more immediate needs such as poverty and hardship. Secondly, the cost of living crisis continues to impact on the ability of members, learners and supporters to join, donate and learn with the PAB and its network of projects and educators. The main steps to mitigate these risks are to continue to maintain and develop our diverse sources of charitable trading and project work, and to continue to increase the value we provide members and the public through our work. We will work to maintain our existing level of service.

Reserves

At the end of the period the charity held total funds of £228,576 (previously £230,772). These break down as: Unrestricted £100,458 Restricted £128,118.

The reserves policy of the Association is to aim for 6 months running costs, assessed as half the previous year's expenditure on unrestricted charitable trading activities. This suggests a target figure of around £111,000, which the current unrestricted reserves of £100,458 broadly meet.

Reserves are held to ensure the continuation of the Association in the event of a significant reduction in funding or unexpected expenditure or modest investment needs.

Plans for the future

We have detailed plans for the year ahead, that identify both core work that we will deliver within existing and expected resources, and more aspirational projects that can be delivered if we can secure additional funding.

At a broad level we are reconfiguring our membership service and communications around three 'term time' offerings of online events, courses and newsletters, using the summer period to encourage and support members to visit each other's projects and events. Each term will have a theme that allows us to bring our learning together and celebrate the work across the network. We are also developing a new strategy for how we work regionally, as part of a wider strategic review that will consider the Ecological Citizens Network recommendations, gain further input from members, and be ready for publication in late Spring 2026.

Structure, governance and management

Recruitment, appointment and induction of new trustees is managed by the Board's Nominations Committee. Trustees are required to be members of the Charity. Prospective Board members are identified and invited to attend Board meetings prior to elections in order to meet current trustees, learn about the roles, responsibilities and the approach that we take to governance. Information is given about the general roles and responsibilities and training is offered to those that require it. Prospective trustees are then recommended (or not) by the Board during the election process. Election processes are detailed in full within the Memorandum and Articles of Association. All members are invited to find out about and apply to become Board members.

The Board uses the 'Policy Governance' approach. This details four key policies that are reviewed annually: 1. Aims; 2. Board self-management; 3. Board-executive relations; and 4. Executive limitations. Policy Governance is forward facing and strategic and provides a rigorous approach to the task of governance. In addition to reviewing the policies, Board members also undertake a series of discussion topics for their self-education, receive regular reports from the executive, and undertake stakeholder consultations.

The Board delegates day-to-day responsibility to the Chief Executive, who seeks to deliver the charity's aims described in policy 1, within the limitations as set out in policy 4. The Chief Executive manages staff through a series of quarterly planning days, supervision sessions and weekly stand up meetings. The emphasis is on staff self-management, open reporting, and flexible team working using an agile approach. Staff work within one or more teams that deliver within the areas of work set out above. Each team has an operational leader who keeps track of progress.

Member-led working groups are supported by a staff member, who ensures that they work within the limitations and towards the aims of the organisation.

Strategy, business plans and budgets are prepared by the Chief Executive with the support of staff, volunteers, working groups, members and other stakeholders, and then given to the Board for

review, feedback and finally, approval. With a clear focus on specifying the four policies, and being well informed via discussion topics, progress reports and stakeholder engagement, the Board is able to balance strategic direction with effective delegation.

The organisation is a charitable company limited by guarantee, incorporated on 17th August 2006 and registered as a charity on 8th November 2006 (having first established as an unincorporated charity in 1986, and a group of committed pioneers in 1983). The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Expenses reclaimed from the charity are set out in the notes to the accounts.

The Permaculture Association has no subsidiaries, with Permaculture Scotland and other working groups, operating as integral parts of the organisation. Paramaethu Cymru has special status as our first official Branch. The Permaculture Association is a founding member of the European Permaculture Network and Ecolise. We work with many other charities, networks and organisations through our funded work, at events and for occasional workshops and seminars.

Remuneration policy for key management personnel

Pay is in the range of £24,264 (assistant) - £29,900 (lead) pro-rata, CEO (£32,591 pro rata). Rates are set within the annual budget process which includes a participatory staff pay review. We have committed to always paying the real living wage as a minimum. We recognise that the more senior roles are at rates below sector norms and are working towards closing this gap.

Policy Review and Risk management

Risk management for the organisation is the responsibility of the Trustees. A risk register is maintained and reviewed quarterly with support and input from the Management Team. Emerging risks are added when they are identified. Mitigation measures are identified for each of the risks appropriate. The risk register is part of the quarterly reporting to the Board.

The Operations Lead has reviewed existing policies and procedures. Trustees are satisfied that adequate systems and procedures are currently in place to enable the Association to work safely and effectively, within the law and following good practices.

Statement of responsibilities of the trustees

The trustees (who are also directors of Permaculture Association (Britain) for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP*
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 03 / 02 / 2026 and signed on their behalf by



Sonja Breuer
Chair

Report to the members and trustees of Permaculture Association (Britain)

I report on the accounts of the charity for the year ended 30 June 2025 set out on pages 18 to 37.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011. The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and section 144 of the Charities Act 2011 do not apply. The charity prepares accounts on the accruals basis, and income is greater than £250,000. I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations (as amended) and section 130 of the Charities Act 2011
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) and the requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 of the Charities Act 2011have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

04 / 02 / 2026

Permaculture Association (Britain)
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 June 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2024 £</i>
Income from:							
Donations and legacies	3	99,482	1,870	101,352	110,203	8,275	118,478
Charitable activities	4	92,239	179,740	271,979	127,663	257,995	385,658
Investments	5	1,673	-	1,673	2,598	-	2,598
Total income		193,394	181,610	375,004	240,464	266,270	506,734
Expenditure on:							
Charitable activities	6	188,489	188,711	377,200	221,987	289,413	511,400
Total expenditure		188,489	188,711	377,200	221,987	289,413	511,400
Net income/(expenditure) for the year	9	4,905	(7,101)	(2,196)	18,477	(23,143)	(4,666)
Transfer between funds		1,084	(1,084)	-	(5,220)	5,220	-
Net movement in funds for the year		5,989	(8,185)	(2,196)	13,257	(17,923)	(4,666)
Reconciliation of funds							
Total funds brought forward		94,469	136,303	230,772	81,212	154,226	235,438
Total funds carried forward		100,458	128,118	228,576	94,469	136,303	230,772

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

Permaculture Association (Britain)
Company number 5908919

Balance sheet as at 30 June 2025

	Note	2025	2024
		£	£
Fixed assets			
Intangible assets	15	40,456	49,370
Total fixed assets		40,456	49,370
Current assets			
Stock		617	617
Debtors	16	10,974	28,073
Cash at bank and in hand		195,137	203,321
Total current assets		206,728	232,011
Liabilities			
Creditors: amounts falling due in less than one year	17	(18,608)	(50,609)
Net current assets		188,120	181,402
Net assets		228,576	230,772
The funds of the charity:			
Restricted income funds	19	128,118	136,303
Unrestricted income funds	20	100,458	94,469
Total charity funds		228,576	230,772

The notes on pages 19 to 36 form part of these accounts.

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question 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 are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

Approved by the trustees on 04 / 02 / 2026 and signed on their behalf by:

S. Breuer
Sonja Breuer (Chair)

DCHewitt
David Hewitt (Treasurer)

Permaculture Association (Britain)

Statement of Cash Flows
for the year ending 30 June 2025

	Note	2025 £	2024 £
Cash provided by/(used in) operating activities	23	6,870	(2,484)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		1,673	2,598
Purchase of intangible fixed assets		(16,727)	(26,453)
Cash provided by/(used in) investing activities		(15,054)	(23,855)
Increase/(decrease) in cash and cash equivalents in the year		(8,184)	(26,339)
Cash and cash equivalents at the beginning of the year		203,321	229,660
Cash and cash equivalents at the end of the year		195,137	203,321

1 Accounting policies

The principal accounting policies adopted, judgments 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Permaculture Association (Britain) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Notes to the accounts for the year ended 30 June 2025 (continued)

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

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.

g Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

h Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

i 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 all costs undertaken to further the purposes of the charity and their associated support costs.

Notes to the accounts for the year ended 30 June 2025 (continued)

j Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

k 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 charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

l Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

m Intangible fixed assets

Intangible fixed assets are capitalised software costs for the online learning platform and development of the society website. Depreciation will be provided on a straight line basis over a three year period once the asset is brought into use.

n Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost.

o Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

p Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

q Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the accounts for the year ended 30 June 2025 (continued)

r Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

s Financial instruments

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

t Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note . There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 7.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and in Scotland, and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2025 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2024 £</i>
Donations	12,681	1,870	14,551	<i>35,733</i>	<i>8,275</i>	44,008
Legacies	6,840		6,840	-	-	-
Membership	71,935	-	71,935	<i>66,444</i>	-	66,444
Donations in kind	8,026	-	8,026	<i>8,026</i>	-	8,026
Total	99,482	1,870	101,352	110,203	8,275	118,478

Every year the association depends upon thousands of hours of volunteer time. Accounting standards do not permit us to assign a value to this in our accounts. Web hosting provided by Encircle is recognised as donations in kind.

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2024 £</i>
Charitable trading						
Grants	-	-	-	<i>2,600</i>	-	2,600
Shop income and sales	24,218	-	24,218	<i>31,439</i>	-	31,439
Registration and tutorials	3,511	-	3,511	<i>1,679</i>	-	1,679
Refunded diploma income	(905)	-	(905)	<i>(4,100)</i>	-	(4,100)
Released diploma income	32,178	-	32,178	<i>21,245</i>	-	21,245
Events	19,004	-	19,004	<i>67,677</i>	-	67,677
Consultancy	9,171	-	9,171	<i>263</i>	-	263
Administration charges	2,562	-	2,562	<i>7,042</i>	-	7,042
	89,739	-	89,739	127,845	-	127,845

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2025 (continued)

4 Income from charitable activities (cont)

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2024 £</i>
Grant funded projects						
Grants	2,500	152,000	154,500	-	240,543	240,543
Other income	-	18,542	18,542	-	5,915	5,915
	2,500	170,542	173,042	-	246,458	246,458
Member-led projects						
Grants	-	9,170	9,170		5,000	5,000
Other income	-	28	28		6,537	6,537
Events	-	-	-	(182)	-	(182)
	-	9,198	9,198	(182)	11,537	11,355
Total income from charitable activities	92,239	179,740	271,979	127,663	257,995	385,658

5 Investment income

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2024 £</i>
Income from bank deposits	1,673	-	1,673	2,598	-	2,598

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2025 (continued)

6 Analysis of expenditure on charitable activities

	Charitable trading £	Grant-funded projects £	Member-led projects £	Total 2025 £	Charitable trading £	Grant-funded projects £	Member-led projects £	Total 2024 £
Staff costs	55,983	149,422	107	205,512	77,693	187,477	5,861	271,031
Activities	11,526	4,489	-	16,015	41,231	3,610	-	44,841
Administration	4,736	4,837	20	9,593	9,193	1,205	222	10,620
Travel and subsistence	1,143	4,632	-	5,775	1,748	4,289	94	6,131
Grants - see note 8	-	-	7,316	7,316	-	21,557	12,517	34,074
Legal and professional	-	-	-	-	21	-	-	21
Exchange loss	-	-	-	-	-	19	109	128
Support costs (see note 7)	35,283	94,171	67	129,521	40,583	97,929	3,061	141,573
Governance costs (see note 7)	945	2,521	2	3,468	855	2,062	64	2,981
	109,616	260,072	7,512	377,200	171,324	318,148	21,928	511,400
Restricted expenditure	-	181,017	7,694	188,711	-	269,625	19,788	289,413
Unrestricted expenditure	109,616	79,055	(182)	188,489	171,324	48,523	2,140	221,987
	109,616	260,072	7,512	377,200	171,324	318,148	21,928	511,400

Notes to the accounts for the year ended 30 June 2025 (continued)

7 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2025 £	Support £	Governance £	Total 2024 £
Staff costs	Staff costs	94,843	-	94,843	104,800	-	104,800
Less capitalised staff costs		(16,727)		(16,727)	(22,345)		(22,345)
Events	Staff costs	702	-	702	620	-	620
Premises Costs	Staff costs	7,629	-	7,629	7,538	-	7,538
Admin	Staff costs	32,276	-	32,276	37,541	-	37,541
Travel and subsistence	Staff costs	2,391	108	2,499	1,900	881	2,781
Donated web services	Staff costs	8,026		8,026	8,026		8,026
Exchange differences	Staff costs	-	-	-	2,025	-	2,025
Legal and professional	Staff costs	381	-	381	1,468	-	1,468
Independent Examiner	Staff costs	-	3,360	3,360	-	2,100	2,100
		129,521	3,468	132,989	141,573	2,981	144,554
Allocated as follows:							
Charitable trading		35,283	945	36,228	40,583	855	41,438
Grant funded projects		94,171	2,521	96,692	97,929	2,062	99,991
Member led projects		67	2	69	3,061	64	3,125
		129,521	3,468	132,989	141,573	2,981	144,554

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2025 (continued)

8 Grants made to institutions

Name of institution	Purpose	2025 £	2024 £
Himalayan Permaculture Group			
	Long-standing support for efforts in Nepal, acting as fiscal host and other support as needed.	5,636	4,750
Permezone			
	Program training and supporting farmers in East Africa	-	1,734
Marda			
	Palestinian permaculture farm	-	6,034
Payments to project partners of iACT			
	iACT is creating a good practice guide, toolkit and competency framework to enable learning and demonstration centres (including LAND centres) to i) scale up their local and bioregional regenerative impacts, and ii) fulfil their potential to help society respond to the climate and ecological emergencies.	-	21,557
		<u>5,636</u>	<u>34,075</u>

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025 £	2024 £
Depreciation	25,641	23,467
Exchange differences	-	2,153
Independent examiner's fee	3,360	2,100
	<u>3,360</u>	<u>2,100</u>

Notes to the accounts for the year ended 30 June 2025 (continued)

10 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	171,357	190,921
Pension costs	2,328	2,572
Freelance staff costs	126,670	171,218
	<u>300,355</u>	<u>364,711</u>

Allocated as follows:

Charitable activities	222,017	282,256
Support costs	78,338	82,455
	<u>300,355</u>	<u>364,711</u>

No employee has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 13 (2024: 15).

The key management personnel of the charity comprise the trustees, and the posts of Chief Executive, Operations Lead and Finance Lead. The total employee benefits of the key management personnel of the charity were £49,915 (2024: £48,778).

11 Trustee remuneration and expenses, and related party transactions

During the year, trustees Gihan Soliman (£12,024 (2024: £4,260)) and Carla Moss (£315 (2024: £889)) received payment for services provided to the charity. In aggregate trustees received £107 for charity related expenses incurred (2024: £nil).

Andy Goldring is a related party to Billberry Bee, Billberry Bee provided services to the charity totalling £nil (2024: £1,514).

Aggregate donations from related parties were £nil (2024: £590).

Trustee remuneration has been made in accordance with the charity's governing document.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

12 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
British Council	-	39,231
Erasmus	-	28,699
	<u>-</u>	<u>67,930</u>

Notes to the accounts for the year ended 30 June 2025 (continued)

13 Funds received as agent

During the year the charity received £168,526 (2024: £200,000) from the Network for Social Change as agent for the Landworkers Alliance.

15 Fixed assets: intangible assets

	On-line learning platform	Website platform	Total
Cost	£	£	£
At 1 July 2024	16,252	71,494	87,746
Additions	4,041	12,686	16,727
At 30 June 2025	20,293	84,180	104,473
Depreciation			
At 1 July 2024	16,238	22,138	38,376
Charge for the year	14	25,627	25,641
At 30 June 2025	16,252	47,765	64,017
Net book value			
At 30 June 2025	4,041	36,415	40,456
<i>At 30 June 2024</i>	<i>14</i>	<i>49,356</i>	<i>49,370</i>

16 Debtors

	2025 £	2024 £
Trade debtors	1,665	3,180
Prepayments and accrued income	3,575	14,023
Gift aid receivable	5,734	7,129
Other debtors	-	3,741
	10,974	28,073

Notes to the accounts for the year ended 30 June 2025 (continued)

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and other creditors	18,608	14,683
Deferred income	-	35,926
	<u>18,608</u>	<u>50,609</u>

18 Deferred income

	2025 £	2024 £
Event tickets sold in advance	-	3,748
Diploma fees sold in advance	-	32,178
	<u>-</u>	<u>35,926</u>

19 Analysis of movements in restricted funds
Current period

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2025 £
Grant funded projects					
Community Climate Coaches	2,142	-	-	-	2,142
Community Climate Coaches UK	11,890	-	(11,852)	-	38
Darwin Project	3,115	18,542	(21,333)	-	324
Ecolise	-	-	(340)	340	-
Garfield Weston Foundation	5,000	-	(5,000)	-	-
iACT	300	-	-	-	300
International Co-ordinator	21,352	32,000	(30,523)	-	22,829
Mother Nature	-	-	(1,689)	1,689	-
Next Steps	77,023	120,000	(107,276)	-	89,747
Permaculture Responds	6,117	-	(3,004)	(3,113)	-
Permaculture IRN	1,575	-	-	-	1,575
	<u>128,514</u>	<u>170,542</u>	<u>(181,017)</u>	<u>(1,084)</u>	<u>116,955</u>

Notes to the accounts for the year ended 30 June 2025 (continued)

19 Analysis of movements in restricted funds (continued)

Member-led projects

Children in Permaculture	1,645	-	(70)	-	1,575
IPEN	3,045	-	-	-	3,045
Project Darwin	1,192	-	-	-	1,192
IPES	380	-	-	-	380
Himalayan PG	1,466	9,170	(5,886)	-	4,750
Marda	61	80	-	-	141
PermEzone	-	1,700	(1,700)	-	-
Other	-	118	(38)	-	80
	<u>7,789</u>	<u>11,068</u>	<u>(7,694)</u>	<u>-</u>	<u>11,163</u>
Total	<u>136,303</u>	<u>181,610</u>	<u>(188,711)</u>	<u>(1,084)</u>	<u>128,118</u>

Comparative period

	<i>Balance at 1 July 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 June 2024</i>
	£	£	£	£	£
Grant funded projects					
<i>Community Climate Coaches</i>	-	2,355	(213)	-	2,142
<i>Community Climate Coaches UK</i>	-	20,000	(6,229)	(1,881)	11,890
<i>Darwin Project</i>	-	3,115	-	-	3,115
<i>Ecolise</i>	1,524		(1,520)	(4)	-
<i>Garfield Weston Foundation</i>	-	20,000	(15,000)	-	5,000
<i>iACT</i>	-	19,285	(24,192)	5,207	300
<i>International Co-ordinator</i>	18,851	32,000	(29,499)	-	21,352
<i>Lush</i>	-	9,854	(9,854)	-	-
<i>52 Climate Actions</i>	3,592	-	(4,466)	874	-
<i>Mother Nature</i>	(624)	19,000	(18,376)		
<i>Next Steps</i>	98,167	120,000	(141,144)	-	77,023
<i>Permaculture Responds</i>	13,797	1,452	(9,132)	-	6,117
<i>Permaculture IRN</i>	1,575	-	-	-	1,575
<i>School for Social Entrepreneurs</i>	10,000	-	(10,000)	-	-
	<u>146,882</u>	<u>247,061</u>	<u>(269,625)</u>	<u>4,196</u>	<u>128,514</u>

Notes to the accounts for the year ended 30 June 2025 (continued)

19 Analysis of movements in restricted funds (continued)

Member-led projects

<i>Children in Permaculture</i>	2,408	-	(763)	-	1,645
<i>IPEN</i>	3,137	-	(92)	-	3,045
<i>IPC Scholarship</i>	-	-	(638)	638	-
<i>PFP</i>	-	-	(143)	143	-
<i>Project Darwin</i>	-	6,536	(5,344)	-	1,192
<i>IPES</i>	380	-	-	-	380
<i>Himalayan PG</i>	257	6,250	(5,041)	-	1,466
<i>Marda</i>	71	6,023	(6,033)	-	61
<i>PermEzone</i>	1,334	400	(1,734)	-	-
<i>Sector 39</i>	7	-	-	(7)	-
<i>Other</i>	(250)	-	-	250	-
	<u>7,344</u>	<u>19,209</u>	<u>(19,788)</u>	<u>1,024</u>	<u>7,789</u>
<i>Total</i>	<u>154,226</u>	<u>266,270</u>	<u>(289,413)</u>	<u>5,220</u>	<u>136,303</u>

Name of restricted fund
Description, nature and purposes of the fund

Children in Permaculture	EU funding towards a wide range of education services for children
Community Climate Coaches	An EU Erasmus + funded programme to train and support community leaders with the aim of inspiring locally led, community responses to climate change.
Darwin Project	A partnership project to conserve biodiversity using sustainable livelihoods approaches, with PAB providing permaculture expertise and MEL.
Ecolise	Network of networks supporting and coordinating community led sustainability initiatives across Europe, including Transition, Permaculture, Ecovillages and other organisations active in this work.
Garfield Weston Foundation	Core funds to support the charity's developmental work (MEL / JEDAI / database).
iACT	iACT is creating a good practice guide, toolkit and competency framework to enable learning and demonstration centres (including LAND centres) to i) scale up their local and bioregional regenerative impacts, and ii) fulfil their potential to help society respond to the climate and ecological emergencies.
Lush	Core funds to support the charity's developmental work.
Information for Action on Climate Change - 52 Climate Actions	The information on action for climate change project: building a website of simple, practical solutions to climate change that anyone anywhere can use to transform homes, communities and landscapes.
Next Steps Collective	Funding for this international online collaboration project is from an anonymous donor.
Permaculture International Research Centre (PIRN)	PIRN was initiated by the Permaculture Association and is now developing a series of case-studies and connections with international researchers to move into its next fully independent phase.

19 Analysis of movements in restricted funds (continued)

IPEN	For development of International Permaculture Education Network, case studies, website.
IPC Scholarship	Towards costs and bursaries for the 14th International Permaculture Convergence in Argentina
PFP	Development of partnerships, outreach and education for a People's Food Policy.
IPES	The Instituto de Permacultura de El Salvador has been supported by the Permaculture Association since 2006 and we continue to enable members to support them with donations.
Marda	Marda is a Palestinian permaculture farm and we continue to enable members to support them with donations.
Sector 39	Educational support, curriculum development, training, facilitation and enterprise in permaculture. Works with schools, refugee agencies, individuals and communities using permaculture to transform the ethos of an entire school or community

Explanation of material transfers between funds

During the year, £32,000 received from a donor who wishes to remain anonymous was distributed for the International Coordinator role (salary and associated activities) and £120,000 to the Next Steps project. This was in accordance with the terms of the grant.

20 Analysis of movement in unrestricted funds

	As at 1 July 2024	Income	Expenditure	Transfers	As at 30 June 2025
	£	£	£	£	£
General fund	69,162	193,375	(188,284)	23,170	97,423
Designated funds					
Contingency Funds	22,086	-	-	(22,086)	-
Permaculture Scotland	2,070	19	-	-	2,089
Paramaethu Cymru	1,151	-	(205)	-	946
	25,307	19	(205)	(22,086)	3,035
Total	94,469	193,394	(188,489)	1,084	100,458

20 Analysis of movement in unrestricted funds (continued)

Comparative period

	<i>As at 1 July 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>As at 30 June 2024</i>
	£	£	£	£	£
General fund	16,202	240,464	(219,889)	32,385	69,162
Designated funds					
Contingency Funds	22,086	-	-	-	22,086
Diploma Provision	37,605	-	-	(37,605)	-
Permaculture Scotland	3,174	-	(1,104)	-	2,070
Paramaethu Cymru	2,145	-	(994)	-	1,151
	65,010	-	(2,098)	(37,605)	25,307
Total	81,212	240,464	(221,987)	(5,220)	94,469

Name of unrestricted fund

Description, nature and purposes of the fund

General fund	General unrestricted funds held by the charity
Diploma Provision	Contingency fund to cover any final refunds for apprentices that have not transferred from the previous Diploma system.
Contingency Funds	A designated fund for potential redundancy costs in event of the company winding up
Permaculture Scotland	Scottish working group
Paramaethu Cymru	Welsh working group

21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Intangible fixed assets	40,456	-	-	40,456
Net current assets/(liabilities)	56,967	3,035	128,118	188,120
Total	97,423	3,035	128,118	228,576
Comparative period				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2024 £</i>
Net current assets/(liabilities)	69,162	25,307	136,303	230,772
Total	69,162	25,307	136,303	230,772

22 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2025	2024	2025	2024
	£	£	£	£
Less than one year	3,000	6,000	-	-
Less than one year	3,000	6,000	-	-

23 Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net income/(expenditure) for the year	(2,196)	(4,666)
Adjustments for:		
Depreciation charge	25,641	23,467
Dividends, interest and rents from investments	(1,673)	(2,598)
Decrease/(increase) in stock	-	(299)
Decrease/(increase) in debtors	17,099	56,367
Increase/(decrease) in creditors	(32,001)	(74,755)
Net cash provided by/(used in) operating activities	6,870	(2,484)

Accounts



Permaculture Association (Britain)

Report and financial statements

For the year ended 30th June 2024

Company 5908919 **Charity** 1116699 (England & Wales) and SC041695 (Scotland).

Registered office and operational address

Hollybush Conservation Centre, Broad Lane, Kirkstall, Leeds, LS5 3BP

Other names the charity is known by

Permaculture Association

Trustees

Trustees, who are also directors under company law, who served during the year were as follows:

Mr Paul Mehew		Appointed 03/12/2020
Mr Sammuel Yisrael		Appointed 03/12/2020
Mr David Hewitt	Treasurer	Appointed 03/12/2020
Mr Les Moore		Re-appointed 09/11/2021
Mr Scott Moncur	Secretary	Re-appointed 17/11/2022
Ms Carla Moss		Re-appointed 17/11/2022
Ms Gihan Soliman		Re-appointed 17/11/2023
Ms Tammi Dallaston		Re-appointed 30/11/2023
Mr Andrew De La Haye		Re-appointed 30/11/2023
Ms Pippa Chapman		Appointed 30/11/2023
Mr Hugo Bass		Resigned 28/10/2024
Mr Dominic Howe		Appointed 30/11/2023
Ms Sonja Breuer	Chair	Appointed 30/11/2023
Ms Anne-Marie Mayer		Appointed 30/11/2023
Ms Rachel Phillips		Resigned 30/11/2023

Company Secretary Mr Andrew Goldring

Management Team: Mr Andrew Goldring, Chief Executive, Mrs Rachel Crosby, Operations Lead, Mrs Sally-Ann Delf, Finance Lead, Ms Jemma Dixon, Education Lead, Ms Maria Paez, International Lead.

Bankers

Unity Trust Bank, Nine Brindleyplace, Birmingham, B1 2HB

Ecology Building Society, 7 Belton Road, Silsden, Keighley, West Yorkshire, BD20 0EE

Cooperative Bank, PO Box 25, Skelmersdale WN8 6WT

Triodos Bank, Deanery Road, Bristol, BS1 5AS

MetroBank, One Southampton Row, London WC1B 5HA

Independent Examiners

Third Sector Accountancy Ltd,
Holyoake House,
Hanover Street,
Manchester,

The trustees present their report and the examined financial statements for the year ended 30th June 2024. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on pages 0-1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

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Small and slow solutions – growing our collective impact

Can you quantify the power of an idea? The potential of inspiration in the process of change? Not easily! Since 1983, the Permaculture Association has been advancing ideas and practices that back then were almost diametrically opposed to the status quo. 41 years later many of those ideas and practices are firmly on the mainstream agenda, and we can claim, to some modest degree, that we helped to do that.

In this report, alongside the statutory and financial information, we want to give a snapshot of the kind of outcomes that we are delivering, which when taken together help us to better understand our impact – the significant and long-lasting changes that we are helping to bring about.

Given permaculture did not exist in the UK before 1980, we can see that the big picture impact of our work has been enormous. We have supported many thousands of people to learn about and use permaculture and this has resulted in some of the most innovative sustainability projects in the UK, influenced the Sustainable Development Goals, resulted in new global movements like the Transition Town Network, and enabled people across the UK and around the world to make their contribution to household and community sustainability. There is a buzzing action-learning community made up of many hundreds of businesses, charities, networks and groups all focused on 'doing permaculture'.

In the last 12 months, despite a very tough financial climate, we have progressed on many fronts. We are confident that we are making good progress on our headline impact statement “people use permaculture to make positive change”. It’s expensive to prove that, and needs more in-depth research, but this year we have made some great improvements to our Monitoring and Evaluation systems and we are delighted to announce that a year long partnership with the Ecological Citizen(s) Network¹ that will help us to look much more deeply at the ‘past, present and future of permaculture’. It’s a major opportunity for us to better understand our impact, to share our learning and grow as a network and charity.

A huge thanks to all of our staff, volunteers, members, donors, funders and other supporters. We really could not achieve so much without you!

We hope you enjoy reading about our work this year. Tell us what you find interesting, send us your questions, join, donate, engage. Permaculture is making a difference, and what seemed like a very alternative idea in the 1980s, is now backed by a range of scientific findings. Help us get these powerful and inspiring ideas and practices out more widely, so we can grow our collective impact.

Les Moore, Trustee, on behalf of staff and trustees.



11 / 02 / 2025

¹ The Ecological Citizen(s) Network is a four-year research network based at the [Royal College of Art](https://ecologicalcitizens.co.uk/) in collaboration with [Wrexham University](https://ecologicalcitizens.co.uk/) and the [Stockholm Environment Institute at University of York](https://ecologicalcitizens.co.uk/). See <https://ecologicalcitizens.co.uk/> for more information.

Objectives and activities

The trustees review the aims, objectives and activities of the charity each year as part of the Policy Governance process. This report looks at what the charity has achieved and the outcomes of its work over the last year. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it serves. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

Public Benefit

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. Trustees consider how planned activities will contribute to the aims and objectives that have been set. Projects are designed to cater for the needs of particular groups, and also to have the widest possible public benefit.

Purposes and aims

Our charitable objects as defined in our Memorandum and Articles of Association are:

- 1. (a)** to advance the education of the public in the theory and practice of permaculture, the conservation of the environment, and related subjects.
(b) to carry out research into permaculture and related subjects and to publish and disseminate the results of such research with or without charge.
- 2.** In the furtherance of these objects :
 - a.** to research and to collect, coordinate and disseminate information about permaculture;
 - b.** to produce, publish and develop, or cause to be produced, published and developed, information on permaculture, whether in printed, electronic, or other forms such as films and broadcasts, and whether gratuitous or for sale.
 - c.** to promote, manage or arrange courses, hands-on training, lectures, seminars, conferences, demonstrations, exhibitions, and other means and resources so as to provide and facilitate the education of the public in the theory and practice of permaculture;
- 3.** To seek and to exercise such powers as may be incidental and conducive to the objects of the Charity.

This year we revised our Vision, Mission and Aims and set three overarching organisational priorities:

Our vision: A world where nature and communities thrive together.

Our mission: Inspiring people to use and share permaculture.

Top 3 priorities

1. Grow the member and donor support base.
2. Increase educational delivery
3. Grow partnerships to increase our reach and profile.

Our aims

- 1: Make permaculture accessible
- 2: Increase and diversify permaculture and regenerative learning opportunities
- 3: Grow permaculture networks
- 4: Share and develop permaculture practices and livelihoods
- 5: Work with others to tackle climate change, the biodiversity crisis and social injustice

Each aim has newly defined outcomes and indicators.

Reporting our impact – achievements and performance

The charity's main activities, achievements and performance for 2023-24 and the Permaculture Association's partners during this time are described below. All activities are undertaken to further the Permaculture Association's charitable purposes for public benefit. This year we are reporting our achievements against our aims.

These are just some of the highlights of this year's achievements towards our aims.

Aim 1– Make permaculture accessible

We want to 'grow the market' for permaculture so that it can be adopted and used in a wider range of contexts, including by marginalised groups and communities, within specific sectors, businesses and professional networks, national agencies and local authorities. To meet this aim:

- **62 people participated in 4 stakeholder sessions:** BIPOC (Black, Indigenous and People of Colour), neurodiverse, disabilities and chronic health conditions and LGBTQI+. The result was a series of excellent recommendations to make permaculture more accessible to a wider range of stakeholders. These have been written up in a report and an action plan has been agreed as to how to implement them.

- **Over 700 mothers engaged and over 7000 reached through the Mother Nature Project.** Mothers have a great influence on their immediate communities, their family lifestyle and children's future habits. This project (funded by Erasmus+) empowers them to become agents of change, embrace their regenerative feminine leadership and move towards a more ecological way of living.
 - 1150 downloads of the Mothers As Natural Leaders Book,
 - 300 people joined the free online Leading Mother Nature Circles course,
 - 402 people attended in- person facilitated circles
 - Over 6000 listeners follow the Mother Nature Podcast

Aim 2: Increase and diversify permaculture and regenerative learning opportunities

Education is at the heart of what we do as we support a network of permaculture educators and tutors, run an online platform and provide our own online courses. One of our biggest successes this year was the CPD accreditation of our online courses by the CPD certification service.

We developed and ran a bespoke online course for LUSH cosmetics to train their grant assessors in permaculture and regeneration. According to one participant, the best thing about the course was *"the effect and emphasis it had on my personal health/ wellbeing, the support it provided for my professional work of grantmaking and the various teachings that were involved with elevating permaculture."*

We are hosting the development of a new course and materials with teachers and educators to train sustainability leads in schools and colleges. This will help make permaculture accessible to school children of all ages.

Other highlights include

- **1000 learners** have learnt permaculture on our platform, ranging from introductory to advanced learning
- **70 educators** have contributed to our platform many of whom make a living or passive revenue from the platform
- **132 education members** used the educator's space for finding consultancy jobs and supporting each other's practice online
- **13 Educator members volunteer their time** on the Education Working Group - managing the curriculum and managing the Certified Teacher's Register application process and standards.
- A group of 9 Tutors, Diploma holders and Apprentices volunteer their time on the Diploma Working Group - helping staff in the development and maintenance of the Diploma system and ensuring Tutors are providing appropriate and agreed support to Apprentices.
- **42 diploma tutors are supervising 166 apprentices** with their permaculture Diploma designs
- **9 members** completed their portfolio of ten designs and were awarded their Diploma in Applied Permaculture Design
- **10 courses are available** and another 5 educator member courses will be launched in 2024/25. The functionality of the Community Hub online platform supports different learning styles through the use of video, captions, audio, images and written information with the

added benefit of being able to engage with other participants via the hub. You can explore the full range of courses at: www.permaculture.org.uk/permaculture-pathways

Aim 3: Grow permaculture networks

We are a membership organisation, meaning one of our key roles is to encourage people involved in permaculture at different scales to link with, support and inspire one another - both locally and globally. We have:

- 2,070 members (individuals and organisations)
- 144 Projects registered on our project map (www.permaculture.org.uk/land) in the UK
- 2,137 people with accounts on the Community Hub, an online platform for knowledge and resource sharing and accessing opportunities such as consultancy.
- Members that benefit from the opportunity to learn about other initiatives through an exciting and diverse programme of masterclasses and virtual campfires.

Successful conclusion of the iACT project, a partnership between 7 organisations, funded by Erasmus+

In 2009 PAB created a network of environmental learning and demonstration centres in the UK, since emulated in the Nordic countries and Bulgaria. A learning and demonstration centre is a place where the public can see and experience sustainable lifestyles and practical solutions to the environmental crisis. 250+ centres are in these networks. Setting up and running such centres can be a challenging, exhausting and isolating experience and the quality of demonstration and learning can vary greatly.

The iACT partners believe that by sharing good practice and innovation between centres their quality and number would improve. They came together to build a network of thriving learning and demonstration centres across Europe.

At the end of the 3 years, the project had:

- Built the Regenerative Knowledge Commons, a unique system of data collection and mapping which enables the whole network to generate a deeper understanding of its activities and impacts.
- Connect up centres across a wide range of geographical, infrastructural, demographic, cultural and institutional contexts for the first time.
- Created a distributed place-based form of learning, within which individuals and groups can follow a common learning pathway at any centre, or the opportunity to move between centres.
- Produced the iACT toolkit, designed to aid implementation of good practice. It gathers diverse tools in one place online.
- Wrote the iACT Handbook; to enable those running learning and demonstration centres to improve their practice.
- Held 9 Multiplier Events; these reached 300 people in 7 countries.

Responding to the Global South

Another contribution to growing permaculture networks has been responding to queries from

international organisations and individuals. We have focused on connecting people and this year, linked 148 organisations and individuals across the global south. We have identified permaculture projects in 94 countries and are working on an international permaculture directory with the CoLab (International Permaculture Collaboration Laboratory www.perma.earth).

Aim 4: Share and develop permaculture practices and livelihoods

This aim is about researching and sharing permaculture's practical applications .

Skillshare events

- We worked with 5 of our LAND centre members to design and host skillshare events in England, Scotland and Wales. The groups shared their experience and lessons from their work as well as showing visitors around their sites and sharing some delicious home-grown food. Topics included: Designing a Practical Learning Programme; Supporting Wellbeing through Volunteering; Making your Project Pay; Designing and Implementing your Project Plan and Involving the Community with your Project.

Participants came away challenged and inspired to apply what they had learned into their own projects

- *Very inspiring, good fun, networking opportunity and tools that I can use not only for permaculture, but for other areas, eg decision making;*
- *Use it for our smallholding to develop plans to produce community food/ community supported agriculture;*
- *Slowing down and trying to worry less about progress and outcomes and enjoy what works well about our project and allow things to take their time*
- *Enjoyed networking and exchanging ideas and practices. Great site and fab food;*
- *Use it for our smallholding to develop plans to produce community food/ community supported agriculture*
- *Things feel more doable with the examples and tools shared today*

A huge thank you to Willowburn Woods, Ecoworks allotments, the Apricot Centre, Henbant and Scotswood Community Garden who put a lot of energy into planning and hosting these inspiring events and to Kathryn Baker who made it all work!

[The Paramaethu Cymru Gathering*](#) is picking up pace! It brought together 230 interested individuals, families, active practitioners, teachers, members of Natural Resources Wales and other agencies to share ideas and learning. The People's Assembly brought together views on how to progress permaculture in Wales and this has been acted upon in the months since the event with a strategic group convening to develop future plans.

Festival of Permaculture

In September 2023, close to 400 people came together for the Festival of Permaculture at *Lambourne End in Oxfordshire. The*

- *I feel deeply nourished from this Festival of Permaculture and know this will sustain me for months. In these strange times it's deeply reassuring to be with others who resonate with the vision of practical hope Permaculture gives us.*
- *'A weekend full of great connections, inspiring conversations and motivation to keep on keeping on designing a healing and regenerative future' -*
- *What a great coming together of like minded people who care for the earth, other people and the future. It really was a festival!*
- *So many joyful conversations with friends and new contacts along with such a wide range of workshops and presentations!*
- *A wonderful way to meet up with like minded people old and new to permaculture, and experience the joy of collaborative learning, as well as sharing our ideas, our struggles and hopes for our projects.*
- *What a fantastic experience it was... I arrived and looked at all these other people gathered and realised I had found my tribe. How could I have been on my own for so long?*

Aim 5: Work with others to tackle climate change, the biodiversity crisis and social injustice

The challenges we face in the world are huge and require unprecedented collaboration. Partnerships offer a way to share permaculture with far more people and create opportunities for us to learn new skills and approaches.

Benin

The Permaculture Association is one of 5 organisations collaborating on a Darwin Initiative funded project, led by the University of Parakou in Benin. The project is seeking to include fungi in biodiversity policies and conservation efforts. The Permaculture Association is contributing practical expertise to promote regenerative agriculture and food forests through a holistic approach which supports indigenous social and cultural values, community self-empowerment, gender equity and stewardship of local ecosystems. (www.darwininitiative.org.uk/project/DAR30020)

Bolivia

We are also one of 7 organisations collaborating on a Darwin Initiative funded project in Bolivia led by CABI International. The project is working in the Bolivian altiplano (plateau), to identify beneficial fungi and soil bacteria in quinoa-growing areas. It will seek to develop new bioproducts for greater crop and ecosystem resilience and use the knowledge gained to promote design of systems which meet their needs and enhance biodiversity. (www.darwininitiative.org.uk/project/DAR31001)

Community Climate Coaches

We were one of 8 partners in a European Community Climate Coaches (CCC) community climate action project. The project piloted CCC training and created a handbook, good practice guide and toolkit that incorporates 52 Climate Actions. With funding from Network for Social Change, this year we have adapted the Community Climate Coaches training to a UK context and run three pilot sessions with local partners for around 60 people.

A successful crowdfunding campaign raised £25,657 from 178 donors to support the Community Climate Coaches project, work with LAND projects and to develop the Sustainability Leads course.

Fiscal hosting - £1 Million in 3 years!

- A recent review showed that we have processed over a million pounds through fiscal hosting to support UK and international work on sustainability since 2022.
- Fiscal hosting for groups such as Landworkers Alliance, the International Permaculture CoLab, Sector 39 and the Himalayan Permaculture Centre has enabled them to access grants towards action on agroecology and permaculture.

Internal aim: build an effective, socially responsible and sustainable organisation.

Volunteers - volunteers make a huge difference to the Association's work. Members and friends contributed over 1,900 hours (the equivalent of over 256 days work!!) to The Festivals of Permaculture in London and Wales, Education, Diploma and Welsh working groups, and the Sustainability Leads project.

Improving our systems

The biggest achievement this year in terms of building the organisation was a major upgrade to the membership database, website and rebranding. We have seen an increase in website users from 137,256 to 264,000 during this year.

Allocation of grants

The Permaculture Association supports a range of UK and international member-led projects, this year that has included the Himalayan Permaculture Group, Sector 39, and iACT project partners. See note 8 in the accounts.

We also acted as agents for the Landworkers Alliance (funds from the Network for Social Change) and the Apricot Centre project (funds from the John Swire 1989 Charitable Trust). See note 13 in the accounts.

Volunteers and professional support

Thanks to all the volunteers that have helped with online and in person events; the Welsh, Education and Diploma working groups; JEDAI sub-committee; project work; and in the Leeds office. are increasing back to pre-Covid levels.

A huge thanks also to Encircle, the bespoke digital services company with permaculture ethics on their front page! They helped us make it through the enormous website transition and continue to support database and website development at a very substantial discount. www.encircle.co.uk/

How we measure performance – more changemakers!

Last year we updated our Theory of Change, which helped us to further refine our monitoring and evaluation work. This work has continued and now been fully aligned with our new Vision Mission Aims document. In the year ahead we hope to develop a series of case studies and work with researchers from the Ecological Citizens Network to better understand our impact and how this can be used to develop our work and impact further.

We use a variety of measures to understand whether our work is on track within each area. Common to all are financial measures - primarily monitoring planned versus actual expenditure. We also use online surveys, participant interviews, monitoring of progress towards key milestones using Gantt charts, event and workshop feedback, web analytics, monitoring numbers of apprentices, members, tutors, sales, visitors, etc. Data is assembled by staff for review at the quarterly planning day on the Monitoring Report, and made available as a summary each quarter to the Board. Monitoring data is linked to aims.

Fundraising and funding sources

We have increased the number of applications made since the last financial year, updated our funding strategy and we now have five long term programmes that have been designed to deliver each aim. Sources of funding are detailed in the notes 3 and 4 of the accounts. A huge thanks to all of our regular donors, and to the Garfield Weston Foundation, School for Social Entrepreneurs, and Network for Social Change for their support over the year.

Significant factors affecting the charity in 2023-2024

Ongoing inflation and increasing pressure on staff wages is a significant factor affecting charity finances. The cost of living crisis is also having a noticeable impact on membership retention.

Beneficiaries

The Permaculture Association serves the public, its members and the wider international permaculture community. Specific projects and events are designed to engage specific groups, and we are working to increase our offer to ensure that a greater diversity of people feel included. Our JEDAI (Justice, Equity, Diversity, Accessibility, Inclusion) work is helping us to understand barriers to participation in permaculture and the Permaculture Association, and is helping us to increase the diversity of people involved.

Financial review

Summary of the year

It was a challenging year. We started with a budget which had a small expected loss of £3k. However, at the half year end in December 2023 the loss had risen to £11k. The executive team carried out remedial actions and by 31 March 2024 we had a surplus of £8k. The full year surplus was £13k, a good achievement in the end.

The exact figure, £13,257, can be found in the **Unrestricted Funds** column of the **Statement of Financial Activities** in the accounts.

In the previous year (2023-24) there was a smaller surplus of £2k. Two main reasons for the improvement were an increase in donations of £19k and reduced losses on events of £14k, less the first year of depreciation on the new website of £22K.

Restricted Funds had a closing balance of £136,303 for grant funded and member-led projects combined. This was about £18k lower than the previous year due to progress on projects where the grant was received in the previous year. Full details and descriptions are in the Notes to the Accounts.

The surplus for the year means that **Unrestricted Funds** now stand at £94,469, which the Trustees consider fully sufficient to cover major risks. The overall picture is one of financial resilience, supporting the Trustees' opinion that the Association remains a going concern.

Significant events

There were no significant financial events.

Principal risks & uncertainties

There are two key financial risks to the organisation. Firstly the uncertain funding environment with increased competition for funds, with funding diverted from environmental causes to more immediate needs such as poverty and hardship. Secondly, the cost of living crisis continues to impact on the ability of members, learners and supporters to join, donate and learn with the PAB and its network of projects and educators. The main steps to mitigate these risks are to continue to maintain and develop our diverse sources of charitable trading and project work, and to continue to increase the value we provide members and the public through our work. We will work to maintain our existing level of service.

Reserves

At the end of the period the charity held total funds of £230,772. These break down as:
Unrestricted £94,469 Restricted £136,303.

The reserves policy of the Association is to aim for 6 months running costs, assessed as half the previous year's expenditure on unrestricted charitable trading activities. This suggests a target figure of £96,500, which the current balance of £94,469 is almost meeting.

Reserves are held to ensure the continuation of the Association in the event of a significant reduction in funding or unexpected expenditure.

Plans for the future

We have detailed plans for the year ahead, that identify both core work that we can deliver within existing and expected resources, and more aspirational projects that will be delivered if we can secure additional funding.

At a broad level we are aiming to reconfigure our work around three 'term time' offerings of online events, courses and newsletters, using the summer period to encourage and support members to visit each other's projects and events. We want our focus in 2025 to be 'everyday permaculture' - growing our membership and concentrating on the core offer for general members. Work with the Eco-Citizens Network will help us to better understand our impact and plan further into the future. We hope to use those findings to plan a much bigger public awareness and engagement campaign in late 2025/ early 2026.

Structure, governance and management

Recruitment, appointment and induction of new trustees is managed by the Board's Nominations Committee. Trustees are required to be members of the Charity. Prospective Board members are identified and invited to attend Board meetings prior to elections in order to meet current trustees, learn about the roles, responsibilities and the approach that we take to governance. Information is given about the general roles and responsibilities and training is offered to those that require it. Prospective trustees are then recommended (or not) by the Board during the election process. Election processes are detailed in full within the Memorandum and Articles of Association. All members are invited to find out about and apply to become Board members.

The Board uses the 'Policy Governance' approach. This details four key policies that are reviewed annually: 1. Aims; 2. Board self-management; 3. Board-executive relations; and 4. Executive limitations. Policy Governance is forward facing and strategic and provides a rigorous approach to the task of governance. In addition to reviewing the policies, Board members also undertake a series of discussion topics for their self-education, receive regular reports from the executive, and undertake stakeholder consultations.

The Board delegates day-to-day responsibility to the Chief Executive, who seeks to deliver the charity's aims described in policy 1, within the limitations as set out in policy 4. The Chief Executive manages staff through a series of quarterly planning days, supervision sessions and weekly stand up meetings. The emphasis is on staff self-management, open reporting, and flexible team working using an agile approach. Staff work within one or more teams that deliver within the areas of work set out above. Each team has an operational leader who keeps track of progress.

Member-led working groups are supported by a staff member, who ensures that they work within the limitations and towards the aims of the organisation.

Strategy, business plans and budgets are prepared by the Chief Executive with the support of staff, volunteers, working groups, members and other stakeholders, and then given to the Board for review, feedback and finally, approval. With a clear focus on specifying the four policies, and being well informed via discussion topics, progress reports and stakeholder engagement, the Board is able to balance strategic direction with effective delegation.

The organisation is a charitable company limited by guarantee, incorporated on 17th August 2006 and registered as a charity on 8th November 2006 (having first established as an unincorporated charity in 1986, and a group of committed pioneers in 1983). The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Expenses reclaimed from the charity are set out in the notes to the accounts.

The Permaculture Association has no subsidiaries, with Permaculture Scotland and other working groups, operating as integral parts of the organisation. Paramaethu Cymru now has special status as our first official Branch. The Permaculture Association is a founding member of the European Permaculture Network and Ecolise. We work with many other charities, networks and organisations through our funded work, at events and for occasional workshops and seminars.

Remuneration policy for key management personnel

Pay is in the range of £24,264 (assistant) - £29,900 (lead) pro-rata, CEO (£31,200 pro rata). Rates are set within the annual budget process which includes a participatory staff pay review. We have committed to always paying the national living wage as a minimum. We recognise that the more senior roles are at rates below sector norms and are working towards closing this gap.

Policy Review and Risk management

The Permaculture Association maintains a risk register which is reviewed and updated regularly. The Operations Lead has reviewed existing policies and procedures. Trustees are satisfied that adequate systems and procedures are currently in place to enable the Association to work safely and effectively, within the law and following good practices.

Statement of responsibilities of the trustees

The trustees (who are also directors of Permaculture Association (Britain) for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP*
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on _____ and signed on their behalf by

Les Moore

Les Moore
Trustee

11 / 02 / 2025

Report to the members and trustees of Permaculture Association (Britain)

I report on the accounts of the charity for the year ended 30 June 2024 set out on pages 18 to 37.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011. The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and section 144 of the Charities Act 2011 do not apply. The charity prepares accounts on the accruals basis, and income is greater than £250,000. I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations (as amended) and section 130 of the Charities Act 2011
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) and the requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 of the Charities Act 2011have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



13 / 02 / 2025

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Permaculture Association (Britain)
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 June 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2023 £</i>
Income from:							
Donations and legacies	3	110,203	8,275	118,478	<i>91,141</i>	<i>12,773</i>	<i>103,914</i>
Charitable activities	4	127,663	257,995	385,658	<i>96,224</i>	<i>222,459</i>	<i>318,683</i>
Investments	5	2,598	-	2,598	<i>1,241</i>	-	<i>1,241</i>
Total income		240,464	266,270	506,734	<i>188,606</i>	<i>235,232</i>	<i>423,838</i>
Expenditure on:							
Charitable activities	6	221,987	289,413	511,400	<i>192,936</i>	<i>233,033</i>	<i>425,969</i>
Total expenditure		221,987	289,413	511,400	<i>192,936</i>	<i>233,033</i>	<i>425,969</i>
Net income/(expenditure) for the year	9	18,477	(23,143)	(4,666)	<i>(4,330)</i>	<i>2,199</i>	<i>(2,131)</i>
Transfer between funds		(5,220)	5,220	-	<i>6,023</i>	<i>(6,023)</i>	-
Net movement in funds for the year		13,257	(17,923)	(4,666)	<i>1,693</i>	<i>(3,824)</i>	<i>(2,131)</i>
Reconciliation of funds							
Total funds brought forward		81,212	154,226	235,438	<i>79,519</i>	<i>158,050</i>	<i>237,569</i>
Total funds carried forward		94,469	136,303	230,772	<i>81,212</i>	<i>154,226</i>	<i>235,438</i>

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

Permaculture Association (Britain)
Company number 5908919

Balance sheet as at 30 June 2024

	Note	2024	2023
		£	£
Fixed assets			
Intangible assets	15	49,370	46,384
Total fixed assets		49,370	46,384
Current assets			
Stock		617	318
Debtors	16	28,073	84,440
Cash at bank and in hand		203,321	229,660
Total current assets		232,011	314,418
Liabilities			
Creditors: amounts falling due in less than one year	17	(50,609)	(125,364)
Net current assets		181,402	189,054
Net assets		230,772	235,438
The funds of the charity:			
Restricted income funds	19	136,303	154,226
Unrestricted income funds	20	94,469	81,212
Total charity funds		230,772	235,438

The notes on pages 19 to 36 form part of these accounts.

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

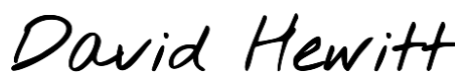
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question 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 are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

Approved by the trustees on 12 / 02 / 2025 and signed on their behalf by:


.....
Les Moore (Trustee)


.....
David Hewitt (Treasurer)

Permaculture Association (Britain)

Statement of Cash Flows
for the year ending 30 June 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	23	(2,484)	(54,665)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		2,598	1,241
Purchase of intangible fixed assets		(26,453)	(32,401)
Cash provided by/(used in) investing activities		(23,855)	(31,160)
Increase/(decrease) in cash and cash equivalents in the year		(26,339)	(85,825)
Cash and cash equivalents at the beginning of the year		229,660	315,485
Cash and cash equivalents at the end of the year		203,321	229,660

1 Accounting policies

The principal accounting policies adopted, judgments 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Permaculture Association (Britain) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Notes to the accounts for the year ended 30 June 2024 (continued)

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

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.

g Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

h Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

i 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 all costs undertaken to further the purposes of the charity and their associated support costs.

Notes to the accounts for the year ended 30 June 2024 (continued)

j Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

k 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 charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

l Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

m Intangible fixed assets

Intangible fixed assets are capitalised software costs for the online learning platform and development of the society website. Depreciation will be provided on a straight line basis over a three year period once the asset is brought into use.

n Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost.

o Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

p Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

q Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the accounts for the year ended 30 June 2024 (continued)

r Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

s Financial instruments

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

t Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note . There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 7.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and in Scotland, and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Notes to the accounts for the year ended 30 June 2024 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Donations	35,733	8,275	44,008	<i>15,900</i>	<i>12,773</i>	<i>28,673</i>
Membership	66,444	-	66,444	<i>67,215</i>	-	<i>67,215</i>
Donations in kind	8,026	-	8,026	<i>8,026</i>	-	<i>8,026</i>
Total	110,203	8,275	118,478	<i>91,141</i>	<i>12,773</i>	<i>103,914</i>

Every year the association depends upon thousands of hours of volunteer time. Accounting standards do not permit us to assign a value to this in our accounts. Web hosting provided by Encircle is recognised as donations in kind.

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Charitable trading						
Grants	2,600	-	2,600	-	-	-
Shop income and sales	31,439	-	31,439	<i>7,355</i>	-	<i>7,355</i>
Registration and tutorials	1,679	-	1,679	<i>17,558</i>	-	<i>17,558</i>
Refunded diploma income	(4,100)	-	(4,100)	<i>(13,450)</i>	-	<i>(13,450)</i>
Released diploma income	21,245	-	21,245	<i>44,063</i>	-	<i>44,063</i>
Events	67,677	-	67,677	<i>33,625</i>	-	<i>33,625</i>
Consultancy	263	-	263	<i>875</i>	-	<i>875</i>
Administration charges	7,042	-	7,042	<i>4,005</i>	-	<i>4,005</i>
	127,845	-	127,845	<i>94,031</i>	-	<i>94,031</i>

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2024 (continued)

Grant funded projects						
Grants	-	240,543	240,543	2,073	214,166	216,239
Other income	-	5,915	5,915	-	-	-
	-	246,458	246,458	2,073	214,166	216,239
Member-led projects						
Grants		5,000	5,000	-	5,000	5,000
Other income		6,537	6,537	-	3,293	3,293
Events	(182)	-	(182)	120	-	120
	(182)	11,537	11,355	120	8,293	8,413
Total income from charitable activities	127,663	257,995	385,658	96,224	222,459	318,683
5 Investment income						
	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Income from bank deposits	2,598	-	2,598	1,241	-	1,241

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2024 (continued)

6 Analysis of expenditure on charitable activities

	Charitable trading £	Grant-funded projects £	Member-led projects £	Total 2024 £	<i>Charitable trading £</i>	<i>Grant-funded projects £</i>	<i>Member-led projects £</i>	<i>Total 2023 £</i>
Staff costs	77,693	187,477	5,861	271,031	<i>69,930</i>	<i>120,442</i>	<i>7,316</i>	197,688
Activities	41,231	3,610	-	44,841	<i>21,293</i>	<i>7,043</i>	-	28,336
Administration	9,193	1,205	222	10,620	<i>11,844</i>	<i>5,302</i>	<i>818</i>	17,964
Support costs (see note 7)	40,583	97,929	3,061	141,573	<i>32,242</i>	<i>55,530</i>	<i>3,373</i>	91,145
Governance costs (see note 7)	855	2,062	64	2,981	<i>613</i>	<i>1,056</i>	<i>64</i>	1,733
	171,324	318,148	21,928	511,400	138,167	260,433	27,369	425,969
Restricted expenditure	-	269,625	19,788	289,413	-	<i>214,100</i>	<i>18,933</i>	233,033
Unrestricted expenditure	171,324	48,523	2,140	221,987	<i>138,167</i>	<i>46,333</i>	<i>8,436</i>	192,936
	171,324	318,148	21,928	511,400	138,167	260,433	27,369	425,969

Notes to the accounts for the year ended 30 June 2024 (continued)

7 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2024 £	Support £	Governance £	Total 2023 £
Staff costs	Staff costs	104,800	-	104,800	95,301	-	95,301
Less capitalised staff costs		(22,345)		(22,345)	(32,401)		(32,401)
Events	Staff costs	620	-	620	3,141	105	3,246
Premises Costs	Staff costs	7,538	-	7,538	6,850	-	6,850
Admin	Staff costs	37,541	-	37,541	9,372	-	9,372
Travel and subsistence	Staff costs	1,900	881	2,781	910	-	910
Donated web services	Staff costs	8,026		8,026	8,026		8,026
Exchange differences	Staff costs	2,025	-	2,025	(54)	-	(54)
Legal and professional	Staff costs	1,468	-	1,468	-	-	-
Independent Examiner	Staff costs	-	2,100	2,100	-	1,628	1,628
		141,573	2,981	144,554	91,145	1,733	92,878
Allocated as follows:							
Charitable trading		40,583	855	41,438	32,242	613	32,855
Grant funded projects		97,929	2,062	99,991	55,530	1,056	56,586
Member led projects		3,061	64	3,125	3,373	64	3,437
		141,573	2,981	144,554	91,145	1,733	92,878

8 Grants made to institutions

Name of institution	Purpose	2024 £	2023 £
Himalayan Permaculture Group			
	Long-standing support for efforts in Nepal, acting as fiscal host and other support as needed.	4,750	10,296
Sector 39			
	Educational support, curriculum development, training, facilitation and enterprise in permaculture	-	5,120
Payments to project partners of iACT			
	iACT is creating a good practice guide, toolkit and competency framework to enable learning and demonstration centres (including LAND centres) to i) scale up their local and bioregional regenerative impacts, and ii) fulfil their potential to help society respond to the climate and ecological emergencies.	21,557	56,729
		<u>26,307</u>	<u>72,145</u>

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	23,467	5,417
Exchange differences	2,153	(54)
Independent examiner's fee	2,100	1,700
	<u>27,720</u>	<u>7,063</u>

Notes to the accounts for the year ended 30 June 2024 (continued)

10 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	191,998	188,969
Pension costs	2,572	2,327
Freelance staff costs	171,033	100,842
	365,603	292,138
Allocated as follows:		
Charitable activities	287,910	229,238
Support costs	77,693	62,900
	365,603	292,138

No employees has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 15 (2023: 18).

The key management personnel of the charity comprise the trustees, and the posts of Chief Executive and Operations Lead. The total employee benefits of the key management personnel of the charity were £48,778 (2023: £46,082).

11 Trustee remuneration and expenses, and related party transactions

During the year, trustees Gihan Soliman (£4,260) and Carla Moss (£889) received payment for services provided to the charity.

Two members of the management committee received travel, subsistence and other expenses during the year totalling £2132 (2023:£439).

During the year, CEO Andy Goldring received payments for services provided to the charity (£450). Andy Goldring is a related party to Billberry Bee, Billberry Bee provided services to the charity totalling £1,514 (2023: £298).

Aggregate donations from related parties were £nil (2023: £590).

Trustee remuneration has been made in accordance with the charity's governing document.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

12 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
British Council	39,231	-
Ecolise	-	2,969
Erasmus	28,699	39,895
	67,930	42,864

Notes to the accounts for the year ended 30 June 2024 (continued)

13 Funds received as agent

During the year the charity received £200,000 (2023: £180,202) from the Network for Social Change as agent for the Landworkers Alliance, and £40,000 from the John Swire 1989 Charitable Trust as agent for the Apricot Centre.

15 Fixed assets: intangible assets

	On-line learning platform	Website platform	Total
Cost	£	£	£
At 1 July 2023	16,252	45,041	61,293
Additions	-	26,453	26,453
At 30 June 2024	16,252	71,494	87,746
Depreciation			
At 1 July 2023	14,909	-	14,909
Charge for the year	1,329	22,138	23,467
At 30 June 2024	16,238	22,138	38,376
Net book value			
At 30 June 2024	14	49,356	49,370
<i>At 30 June 2023</i>	<i>1,343</i>	<i>45,041</i>	<i>46,384</i>

16 Debtors

	2024 £	2023 £
Trade debtors	3,180	1,106
Prepayments and accrued income	14,023	71,348
Gift aid receivable	7,129	8,245
Other debtors	3,741	3,741
	28,073	84,440

Notes to the accounts for the year ended 30 June 2024 (continued)

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and other creditors	14,683	43,182
Deferred income	35,926	82,182
	<u>50,609</u>	<u>125,364</u>

18 Deferred income

	2024 £	2023 £
Event tickets sold in advance	3,748	28,759
Diploma fees sold in advance	32,178	53,423
	<u>35,926</u>	<u>82,182</u>

19 Analysis of movements in restricted funds
Current period

	Balance at 1 July £	Income £	Expenditure £	Transfers £	Balance at 30 June 2024 £
Grant funded projects					
Community Climate Coaches	-	2,355	(213)	(1,881)	261
Community Climate Coaches UK	-	20,000	(6,229)	-	13,771
Darwin Project	-	3,115	-	-	3,115
Ecolise	1,524		(1,520)	(4)	-
Garfield Weston Foundation	-	20,000	(15,000)	-	5,000
iACT	-	19,285	(24,192)	5,207	300
International Co-ordinator	18,851	32,000	(29,499)	-	21,352
Lush	-	9,854	(9,854)	-	-
52 Climate Actions	3,592	-	(4,466)	874	-
Mother Nature	(624)	19,000	(18,376)	-	-
Next Steps	98,167	120,000	(141,144)	-	77,023
Permaculture Responds	13,797	1,452	(9,132)	-	6,117
Permaculture IRN	1,575	-	-	-	1,575
School for Social Entrepreneurs	10,000	-	(10,000)	-	-
	<u>146,882</u>	<u>247,061</u>	<u>(269,625)</u>	<u>4,196</u>	<u>128,514</u>

Notes to the accounts for the year ended 30 June 2024 (continued)

19 Analysis of movements in restricted funds (continued)

Member-led projects

Children in Permaculture	2,408	-	(763)	-	1,645
IPEN	3,137	-	(92)	-	3,045
IPC Scholarship	-	-	(638)	638	-
PFP	-	-	(143)	143	-
Project Darwin	-	6,536	(5,344)	-	1,192
IPES	380	-	-	-	380
Himalayan PG	257	6,250	(5,041)	-	1,466
Marda	71	6,023	(6,033)	-	61
PermEzone	1,334	400	(1,734)	-	-
Sector 39	7	-	-	(7)	-
Other	(250)	-	-	250	-
	<u>7,344</u>	<u>19,209</u>	<u>(19,788)</u>	<u>1,024</u>	<u>7,789</u>
Total	<u>154,226</u>	<u>266,270</u>	<u>(289,413)</u>	<u>5,220</u>	<u>136,303</u>

Comparative period

	<i>Balance at 1 July 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 June 2023</i>
	£	£	£	£	£
Grant funded projects					
BLAST	1,069	-	(1,069)	-	-
Capacity+	47,840	-	(38,612)	(9,228)	-
Colab Collective	-	10	(1,640)	1,630	-
Community Climate Coaches	-	19,949	(19,949)	-	-
Ecolise	3,511	2,969	(4,956)	-	1,524
iACT	68,322	19,946	(85,988)	(2,280)	-
International Co- ordinator	-	-	(13,149)	32,000	18,851
52 Climate Actions	5,227	2,000	(3,635)	-	3,592
Mother Nature	6,199	10,362	(17,185)	-	(624)
Next Steps	-	152,000	(21,833)	(32,000)	98,167
Permaculture Responds	11,293	8,588	(6,084)	-	13,797
Permaculture IRN	-	-	-	1,575	1,575
School for Social Entrepreneurs	-	10,000	-	-	10,000
	<u>143,461</u>	<u>225,824</u>	<u>(214,100)</u>	<u>(8,303)</u>	<u>146,882</u>

Notes to the accounts for the year ended 30 June 2024 (continued)

19 Analysis of movements in restricted funds (continued)

Member-led projects

<i>Children in Permaculture</i>	2,408	-	-		2,408
<i>IPEN</i>	1,357	-	(500)	2,280	3,137
<i>IPC Scholarship</i>	623	15	(638)	-	-
<i>PFP</i>	656	-	(656)	-	-
<i>Project Darwin</i>	-	504	(504)	-	-
<i>IPES</i>	380	-	-	-	380
<i>Himalayan PG</i>	5,930	5,170	(10,843)	-	257
<i>Marda</i>	93	110	(132)	-	71
<i>PermEzone</i>	542	820	(28)	-	1,334
<i>Sector 39</i>	2,600	2,789	(5,382)	-	7
<i>Other</i>	-	-	(250)		(250)
	<u>14,589</u>	<u>9,408</u>	<u>(18,933)</u>	<u>2,280</u>	<u>7,344</u>
<i>Total</i>	<u>158,050</u>	<u>235,232</u>	<u>(233,033)</u>	<u>(6,023)</u>	<u>154,226</u>

Name of restricted fund
Description, nature and purposes of the fund

Children in Permaculture	EU funding towards a wide range of education services for children
BLAST	The BLAST partnership will enable trainers, facilitators and community champions to deliver transformative learning opportunities for citizens, communities and professionals that engage as change-makers in the social-ecological transition.
Capacity+	Capacity+ is a three year funded project to boost the capacity of the Permaculture CoLab, an online space working to enhance the cohesion and effectiveness of local to global permaculture networks.
Community Climate Coaches	An EU Erasmus + funded programme to train and support community leaders with the aim of inspiring locally led, community responses to climate change.
Darwin Project	A partnership project to conserve biodiversity using sustainable livelihoods approaches, with PAB providing permaculture expertise and MEL.
Ecolise	Network of networks supporting and coordinating community led sustainability initiatives across Europe, including Transition, Permaculture, Ecovillages and other organisations active in this work.
Garfield Weston Foundation	Core funds to support the charity's developmental work (MEL / JEDAI / database).
iACT	iACT is creating a good practice guide, toolkit and competency framework to enable learning and demonstration centres (including LAND centres) to i) scale up their local and bioregional regenerative impacts, and ii) fulfil their potential to help society respond to the climate and ecological emergencies.
Lush	Core funds to support the charity's developmental work.
Permaculture CoLab	Funding for this project from anonymous donor.
Information for Action on Climate Change - 52 Climate Actions	The information on action for climate change project: building a website of simple, practical solutions to climate change that anyone anywhere can use to transform homes, communities and landscapes.

19 Analysis of movements in restricted funds (continued)

Next Steps Collective	Funding for this international online collaboration project is from an anonymous donor.
Permaculture International Research Centre (PIRN)	PIRN was initiated by the Permaculture Association and is now developing a series of case-studies and connections with international researchers to move into its next fully independent phase.
Permaculture Responds	New work to provide support for local groups and projects in the face of Covid-19 and the unfolding economic recession.
IPEN	For development of International Permaculture Education Network, case studies, website.
IPC Scholarship	Towards costs and bursaries for the 14th International Permaculture Convergence in Argentina
PFP	Development of partnerships, outreach and education for a People's Food Policy.
IPES	The Instituto de Permacultura de El Salvador has been supported by the Permaculture Association since 2006 and we continue to enable members to support them with donations.
Marda	Marda is a Palestinian permaculture farm and we continue to enable members to support them with donations.
Sector 39	Educational support, curriculum development, training, facilitation and enterprise in permaculture. Works with schools, refugee agencies, individuals and communities using permaculture to transform the ethos of an entire school or community

Explanation of material transfers between funds

During the year, £32,000 received as part of the Full Circle Foundation was distributed for the International Coordinator role (salary and associated activities) and £120,000 to the Next Steps project. This was in accordance with the terms of the grant.

20 Analysis of movement in unrestricted funds

	As at 1 July 2023	Income	Expenditure	Transfers	As at 30 June 2024
	£	£	£	£	£
General fund	16,202	240,464	(219,889)	32,385	69,162
Designated funds					
Contingency Funds	22,086	-	-	-	22,086
Diploma Provision	37,605	-	-	(37,605)	-
Permaculture Scotland	3,174	-	(1,104)	-	2,070
Paramaethu Cymru	2,145	-	(994)	-	1,151
	65,010	-	(2,098)	(37,605)	25,307
	81,212	240,464	(221,987)	(5,220)	94,469

20 Analysis of movement in unrestricted funds (continued)

Comparative period

	<i>As at 1 July 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>As at 30 June 2023</i>
	£	£	£	£	£
General fund	55,878	144,443	(185,463)	1,344	16,202
Designated funds					
Contingency Funds	18,077	-	-	4,009	22,086
Diploma Provision	-	44,063	(6,458)		37,605
Ethical Lifestyle	-	-	(1,014)	1,014	-
Permaculture Scotland	3,075	100	(1)	-	3,174
Paramaethu Cymru	2,489	-	-	(344)	2,145
	23,641	44,163	(7,473)	4,679	65,010
	79,519	188,606	(192,936)	6,023	81,212

Name of unrestricted fund

Description, nature and purposes of the fund

General fund	General unrestricted funds held by the charity
Diploma Provision	Contingency fund to cover any final refunds for apprentices that have not transferred from the previous Diploma system.
Contingency Funds	A designated fund for potential redundancy costs in event of the company winding up
Ethical Lifestyle	Partnership with Ethical Consumer Research Association
NRFC	Northern Real Farming Conference
Permaculture Scotland	Scottish working group
Paramaethu Cymru	Welsh working group

21 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Intangible fixed assets	49,370	-	-	49,370
Net current assets/(liabilities)	19,792	25,307	136,303	181,402
Total	69,162	25,307	136,303	230,772
Comparative period				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2023 £</i>
Net current assets/(liabilities)	16,202	65,010	154,226	235,438
Total	16,202	65,010	154,226	235,438

22 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2024 £	2023 £	2024 £	2023 £
Less than one year	6,000	6,000	-	-
Less than one year	6,000	6,000	-	-

23 Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the year	(4,666)	(2,131)
Adjustments for:		
Depreciation charge	23,467	5,417
Dividends, interest and rents from investments	(2,598)	(1,241)
Decrease/(increase) in stock	(299)	138
Decrease/(increase) in debtors	56,367	(52,964)
Increase/(decrease) in creditors	(74,755)	(3,884)
Net cash provided by/(used in) operating activities	(2,484)	(54,665)

Accounts



Permaculture Association (Britain)

Report and financial statements

For the year ended 30th June 2023

Company 5908919 **Charity** 1116699 (England & Wales) and SC041695 (Scotland).

Registered office and operational address

Hollybush Conservation Centre, Broad Lane, Kirkstall, Leeds, LS5 3BP

Other names the charity is known by

Permaculture Association

Trustees

Trustees, who are also directors under company law, who served during the year were as follows:

Mr Graham Wood		Resigned 22/10/2023
Mr Les Moore	Chair	Appointed 09/11/2017
Ms Gihan Soliman		Appointed 17/11/2018
Ms Scarlett Penn		Resigned 22/10/2023
Mr David Hewitt	Treasurer	Appointed 03/12/2020
Ms Tammi Dallaston		Appointed 03/12/2020
Mr Andrew De La Haye		Appointed 03/12/2020
Mr Paul Mehew		Appointed 03/12/2020
Mr Scott Moncur	Secretary	Appointed 03/12/2020
Ms Carla Moss		Appointed 03/12/2020
Ms Rachel Phillips		Appointed 03/12/2020
Mr Samuel Yisrael		Appointed 03/12/2020

Company Secretary Mr Andrew Goldring

Key Management Personnel Mr Andrew Goldring, Chief Executive, Mrs Rachel Crosby, Operations Lead, Mrs Sally-Ann Delf, Finance Coordinator.

Bankers

Unity Trust Bank, Nine Brindleyplace, Birmingham, B1 2HB

Ecology Building Society, 7 Belton Road, Silsden, Keighley, West Yorkshire, BD20 0EE

Cooperative Bank, PO Box 25, Skelmersdale WN8 6WT

Triodos Bank, Deanery Road, Bristol, BS1 5AS

MetroBank, One Southampton Row, London WC1B 5HA

Independent Examiners

Third Sector Accountancy Ltd,
Holyoake House,
Hanover Street,
Manchester,
M60 0AS

The trustees present their report and the examined financial statements for the year ended 30th June 2023. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on pages 0-1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

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Our year

The last year has been challenging and hugely productive. We have invested heavily in a new website and online learning platform which creates a strong foundation from which we can grow our work. It was a complex technical challenge and we want to say a huge thanks to Encircle for their invaluable support. Major European projects have been delivered and our contribution as partners has been very much appreciated and valued. We have delivered high quality events, although the European Community Forum did not attract the numbers expected and left us with a substantial financial loss. Events post-covid have been very hard - we probably came in too early with the in-person event in Oxford and too late for the online European event. The content was fantastic in both cases and many new connections were made so both added considerable value.

As a Board we have supported a very effective staff team that have continued to deliver new member benefits, a new phase in the Diploma system, support for project leaders and educators and some great communications work. Our own achievement beyond the development of policy and strategic guidance, has been a renewed focus on Justice, Equity, Diversity, Accessibility and Inclusion - JEDAI - which has been taken forward as a new Board sub-committee with support from staff and volunteers. Stakeholder meetings are helping us identify barriers to participation that we are working to reduce. We want everyone to know that they are welcome and will be supported in the Permaculture Association, so that we can truly reflect wider society.

This fits well with our new phase of international work. Maria Paez - our new coordinator - is connecting with groups and networks all around the world, identifying challenges and uncovering groups and networks we were previously unaware of. Permaculture is helping some of the world's poorest communities to shape their own future and put food on the table by creating resilient and productive landscapes. Increasing our connection with projects and initiatives around the world helps us to illustrate the diversity within the movement and gives us inspiration and new ideas. Anyone that saw Rolande Casinga and Brenda Nakafeero speak at the European Community forum - Permyouth hub leaders in Nakivale refugee settlement, Uganda - will have felt incredibly touched and impressed with how they were using permaculture to transform the lives of their communities. With more young people like that we really can change the world!

The world faces numerous inter-linked and seemingly insurmountable challenges, but permaculture is growing and provides practical responses that can be applied everywhere, and the Permaculture Association continues to play a vital role in the UK network and global movement. Ideas that seemed so radical 40 years ago - our ethical vision and 'nature based solutions' - are being rapidly adopted. A huge thanks to the many members of staff, Board members and volunteers that have helped the Permaculture Association reach its forty year milestone. There is an enormous challenge ahead, and thanks to the efforts of so many people, we are increasingly well-placed to meet it.

Les Moore, on behalf of Trustees.

Objectives and activities

The trustees review the aims, objectives and activities of the charity each year as part of the Policy Governance process. This report looks at what the charity has achieved and the outcomes of its work over the last year. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it serves. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

Public Benefit

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. Trustees consider how planned activities will contribute to the aims and objectives that have been set. Projects are designed to cater for the needs of particular groups, and also to have the widest possible public benefit.

Purposes and aims

Our charitable objects as defined in our Memorandum and Articles of Association are:

1. **(a)** to advance the education of the public in the theory and practice of permaculture, the conservation of the environment, and related subjects.
(b) to carry out research into permaculture and related subjects and to publish and disseminate the results of such research with or without charge.

2. In the furtherance of these objects :

- a. to research and to collect, coordinate and disseminate information about permaculture;
- b. to produce, publish and develop, or cause to be produced, published and developed, information on permaculture, whether in printed, electronic, or other forms such as films and broadcasts, and whether gratuitous or for sale.
- c. to promote, manage or arrange courses, hands-on training, lectures, seminars, conferences, demonstrations, exhibitions, and other means and resources so as to provide and facilitate the education of the public in the theory and practice of permaculture;

3. To seek and to exercise such powers as may be incidental and conducive to the objects of the Charity.

In addition, we have six aims that are reviewed annually:

1. Make permaculture accessible
2. Accelerate learning about permaculture
3. Grow permaculture networks
4. Share and develop permaculture practice
5. Work with others to tackle key challenges
6. Build a smart, effective, socially responsible and sustainable organisation.

To achieve these objects and aims the Permaculture Association carries out work within three broad areas of activity: **Charitable Trading** - services delivered for a fee; **Grant Funded Projects** - work carried out with support from funders and donors; and **Member Led Activities** - where we support

members to carry out projects and activities under the umbrella of the organisation. These three areas are underpinned and supported by our Support Services and Governance work.

We use a range of strategies to achieve our aims and objectives, ranging from business and project planning, adoption of new technology and social engagement approaches, to the use of permaculture ethics, principles and design methods.

We measure success using a range of different indicators and proxies. These are presented quarterly via the Board Monitoring Report, which connects membership, financial, web, social media, project outputs and other data to our intended aims and outcomes.

Achievements and performance

The charity's main activities, achievements and performance for 2022-23 and who the Permaculture Association worked with are described below. All activities are undertaken to further the Permaculture Association's charitable purposes for public benefit.

Charitable Trading

The Permaculture Association provides its services at what we consider to be an accessible and fair cost, with strategies to make them accessible to people on low incomes such as bursary tickets for events.

Membership is our largest revenue stream and enables us to fund core aspects of the Permaculture Association work. We simplified our membership categories and created a more comprehensive benefits page on our new website. We now have 8 types of membership, with individual and educator membership being the most popular options. We removed International membership options as we no longer offer any postage of printed materials, therefore an increased cost for International membership was no longer appropriate. We have been reviewing our membership audience segmentation to further define who are members are and what they need. We received some pro-bono work from the consultancy agency, Teneo, which kick started a deep dive healthcheck process for all new members. Membership retention is 60% for members in year 1. The focus of our work next year will be to understand this and address this so we can increase retention to 70% for year 1 members.

Following the launch of our new website (September 2023) and the Permaculture Community Hub (June 2023), we have new ways to communicate with our members and a better process for sharing information. The Permaculture Campfire events launched in July with 10 programmed in so far. All Campfire events are free to members and £6 to non-members. Further work to identify benefits for individual members and redefine our vision, mission and aims, will contribute to improving retention for new members.

Educator membership has jumped dramatically from its 120 international members to 149! It aims to enhance the quality and reputation of permaculture education, support educators to be effective and offer much needed people care and support - with a focus on professionalising, mainstreaming and consultancy. The monthly online gathering continues with educators co-facilitating and presenting on areas of professional development, but is now coordinated with LAND and diploma and offers a bi-monthly session on people care from Wenderlynn, one of our active educators and contributors. Many new teachers from mainstream schools and colleges are finding our education membership attractive. <https://www.permaculture.org.uk/education/join>

Online Learning helps to make permaculture education more accessible to more people, and also to provide a consistent passive revenue stream to support further education work. As we now begin our journey into business to business development, with great feedback from those engaged with the LUSH course, we hope to roll this offer out to more organisations and teams. 'The Introduction to Permaculture' and 'Growing Food in Small Space' are selling at a slightly lower price point post covid, but are well reviewed and continue to run quarterly. We use positive discrimination on our Growing Food course and regularly reach new markets with this course, with it offering a different route into permaculture education, whilst offering solutions to current economic problems. With more of a focus on the educators network and supporting educators to create courses we have now engaged three educators /groups to produce courses on our platform - including the new Training of Trainers course which will hugely benefit the network and deliver on our aims to level the playing field for female senior tutors and teachers.

The Diploma in Applied Permaculture Design supports members to put permaculture theory into practice and develop and deepen their design skills. Our apprentices and tutors are living, designing and teaching all over the UK and beyond, creating life and world-changing practical solutions for personal and community resilience. Everyone enrolled in the Diploma is now on the new system, which we launched in 2020 (anyone on a previous system was supported to either complete their work, apply for a partial refund of fees paid or move onto the new system by the September 2022 deadline). The new system's flexibility allows apprentices to tailor the level of tutor support to suit their needs and the monthly registration payment to the office will eventually put the Diploma on a much more secure financial footing. We have continued to support Apprentices with a blended Diploma Gathering in West Yorkshire in March 2023 and work is underway on planning a new programme of online events covering a huge variety of Diploma-related topics. In Spring 2023, tutor training was once again delivered online, making it as accessible as possible, and resulting in thirteen new tutors joining the network.

Events support positive relationships and connections between members, staff and partners and a lot of learning. We delivered the in-person Convergence in September 2022 which was a big success for attendees with great feedback. The second online European Permaculture Forum event was held in March 2023 was also a brilliant event with diverse and rich contributions, but it was not well attended. We have now also launched monthly member-focused 'Campfire' events on the Community Hub. We see these three strands of work - online events, in-person gatherings and smaller, regular online community offerings - as the pattern for the years to come.

Grant Funded Projects

Responding Strategically to Permaculture Enquiries in the Global South: Nurturing Permaculture Initiatives in the Global South.

Mother Nature Project The first project was funded by Erasmus+ between 2017-2020, with a second project funded between Nov 2021 and Nov 2023. The focus of the second project is Mothers as Natural Leaders. There are 5 European partners, the PA being the UK partner with Looby Macnamara and Emma Gorbitt working on behalf of PA. The first project focused on the transformative process of becoming a mother, and produced a guidebook and a beautiful set of cards and a curriculum for facilitators. The second project is now building upon that success. During this project we have released 31 podcast episodes in English, and 15 in each of Slovenian, Hungarian and Italian with over 13K plays globally. We ran an online course for mothers to run Mother Nature circles, in all the languages with 195 people on the English version and 762 people have done the course in all the languages. We wrote a book called Mothers as Natural Leaders which is available as a free download and has had over 1100 downloads in the first month of release. We have created another

beautiful card deck and accompanying guidebook called the leadership deck which can be viewed for free on our website. We have also run 3 international trainings in Hungary, UK and Slovenia and free workshops to celebrate the end of project in the UK <https://mothernatureproject.org/>

The **Permaculture CoLab** has now moved into a new 3 year phase with funds from an anonymous donor. This has primarily taken the form of developing an online space where people can work together around a common vision, mission and aims. The Association's role has moved from initiating and managing the project, to primarily acting as fiscal host. We continue to support and engage with the CoLab and our new international coordinator is leading this, and working on a new global mapping and funding support for projects. www.perma.earth

52 Climate Actions (52CA). This has been an extremely busy time for the 52 CA team. This has largely been through delivery of our European climate action partnerships CCC and iACT and the 52CA spin-off project Seeds for Action. These three projects all offer exciting opportunities for evolving 52CA for new audiences and contexts. During this period 52CA website has been fully upgraded and many of the pages have been reviewed and edited or re-written. We have now passed the 200,000 page views milestone! New tools have been added including lesson plans, powerpoint slides and printable 52CA card pdfs. www.52climateactions.com

Community Climate Coaches (CCC) is funded by the European Union Erasmus+ programme. The aim of the project is to establish a new vocation of Community Climate Coach, and to support their capacity to cultivate community-led approaches to resilience and regeneration. The project is developing training, toolkits, good practice guides and project examples to help and inspire the Coaches and the communities they work with. As climate change has an increasing impact on all of us, locally led community responses are becoming more and more important and Climate Coaches have an exciting role to play in creating truly resilient communities. Linking to our work on 52 Climate Actions. Nearing completion and we are now moving into a new phase developing a pilot training programme in partnership with Climate Action Leeds.

<https://www.permaculture.org.uk/climate-coaches>

Activating Community Transformation (iACT) is another Erasmus+ project. The project is led by PAB with 6 other European partners. Its aim is to create more and better place-based learning and demonstration centres. These centres will spread regenerative and resilient approaches and help people, communities and regional networks to achieve social, environmental and climate goals. The project is rooted in the pioneering work of the PAB's LAND network in the UK, which has now been copied in Denmark, Bulgaria, Finland, Sweden and Norway. The project is now largely complete and has developed a lot of really useful tools and resources that we will use and develop for years to come. <https://www.permaculture.org.uk/iact/places-transforming-communities-iact>

University of York 'Fix Our Food' research partnership / Urban Agriculture Consortium / Northern Real Farming Conference. We have continued to support these initiatives with seats on advisory boards, links to member projects, sessions at events and technical knowledge. Work included the generation of new video materials for farmers, exploration of how we can support new entrants into farming and a Yorkshire wide permaculture style landscape data modelling initiative that will feed into national research for Defra.

Member Led Activities

Diploma Working Group (DWG). Provides a forum for tutors, apprentices and staff, guiding the Association's Diploma strategy and feeding into the Education strategy. The DWG has supported

work around the establishment of and transition to the new Diploma system as well as delivery of the Diploma Gathering in March 2023.

Education Working Group (EWG). Supports member led work on education and guides the Association's education strategy and work plan. This year the EWG has delivered a professional event, through the lens of its exciting and hopeful Education Strategy. The strategy hopes to deliver on the association's TOC and ensure many more people are learning permaculture, delivered by a diverse thriving network of consultant designers. With stronger links building with DWG and LAND education is set to reach new audiences including mainstreaming permaculture into schools through its new sub EWG group. <https://www.permaculture.org.uk/education/education-working-group>

Paramaethu Cymru is the Permaculture Association's strategic network in Wales and an official branch. They held another really successful gathering at Henbant in September 2022 and this has now grown into a well established event that attracts good participation and that energises the network. We have also carried out a thorough network survey to help design the next phase of work in Wales, and this will be enhanced by a 'People's Assembly' at the next event at Hafod Farm in September 2023. Thanks in particular to Peter Stopp and Caroline 'Moo' Moody plus all the event organisers. New website pages here: <https://www.permaculture.org.uk/wales>

Permaculture Scotland has been beset by a number of challenges over the year, with people having to stand back for personal reasons, and then the sad and untimely death of Graham Bell, who is very much missed. There are still many brilliant projects and practitioners in Scotland and plenty of active regional and local networks, so the challenge now is to find the resources to allow a part time development worker to help bring that together into a strategic programme that can have real impact and influence across Scotland. Essentially a pause before we re-group in Scotland. Huge thanks to Steve Marquis and the volunteer team for their work.

BPOC permaculture training over the last year Rakesh Bambri designed and ran a Permaculture Design Course (PDC) specifically designed to engage people of colour in permaculture practices. The course received positive feedback from attendees, emphasising the effective teaching methods, balance of practical and theoretical learning, and engaging learning style of the instructor. Despite initial low attendance, the course demonstrated a demand for permaculture education among people of colour. Considering the economic and time constraints faced by attendees, it is recommended to focus on shorter, practical courses in the future. This approach aligns with the feedback and can make permaculture education more accessible to a broader audience. The work was made possible by the Permaculture Magazine Award / Lush Spring Prize category.

The [Embodied Permaculture Project](https://beingearthbound.substack.com) is a one-and-a-half-year action research project exploring how embodied presence practices can support permaculture practitioners to become more grounded, attuned and connected in their work as change makers. Funded by [Alef Trust](https://aleftrust.org/), a world leader in transpersonal training, [Earthbound Coaching](https://beingearthbound.substack.com) founders, Dan and Johanna McTiernan are facilitating a group of 20 permaculture practitioners including Association staff, diploma students and diploma tutors to come back into deeper connection with their bodies, emotions, psychology and essential being so that they can approach their permaculture work not from a feeling of separation but from a deeply felt sense of connected interbeing. This is permaculture not just working with nature but working as nature. For more information and to explore learning from the project please visit <https://beingearthbound.substack.com> or email Dan at beingearthbound@gmail.com.

Support Services

The support services team provides staff care, financial management and technical and administrative support to the wider team. This year, we successfully transferred our online learning

courses to a new learning platform. The platform includes an online Community Hub which is a dynamic space for people to exchange ideas, ask questions, post interesting links and share information. A huge thank you to our dedicated and skilled web team who have done an incredible job of preparing our new website.

Allocation of grants

The Permaculture Association supports a range of UK and international member led projects, this year that has included the BPOC Permaculture Training, Himalayan Permaculture Group, Sector 39, and iACT project partners. See note 8 in the accounts.

We also acted as agents for the Landworkers Alliance and the BIPOC 'Equity PDC' project.

Volunteers and professional support

Thanks to all the volunteers that have been helping with online and in person events, Scottish, Welsh, Education and Diploma working groups, JEDAI sub-committee, project work, and in the Leeds office. Numbers are increasing back to pre-covid levels. Estimated this year to be the equivalent of around three full time staff members, so very significant.

A huge thanks also to Encircle, the bespoke digital services company with permaculture ethics on their front page! They helped us make it through the enormous website transition and continue to support database and website development at a very substantial discount. www.encircle.co.uk/

How we measure performance – more changemakers!

This year we updated our Theory of Change, which is helping us to further refine our monitoring and evaluation work. After a series of workshops, staff meetings and member interviews, we have realised that our core skill is in helping to create changemakers. Our members make change at many levels and in many contexts, but the commonality is that permaculture helps to increase people's agency and confidence to make changes towards a more sustainable and regenerative future.

We use a variety of measures to understand whether our work is on track within each area. Common to all are financial measures - primarily monitoring planned versus actual expenditure. We also use online surveys, participant interviews, monitoring of progress towards key milestones using gantt charts, event and workshop feedback, web analytics, monitoring numbers of apprentices, members, tutors, sales, visitors, et cetera! Data is assembled by staff for review at the quarterly planning day on the Monitoring Report, and made available as a summary each quarter to the Board. Monitoring data is linked to aims.

Fundraising and funding sources

We have increased the number of applications made since last financial year, updated our funding strategy and we now have a series of well designed long term programmes and projects in place which will inform the next round of applications. These are detailed in the notes 3 and 4 of the accounts. A huge thanks to all of our regular donors.

Significant factors affecting the charity in 2022–2023

Ongoing inflation and increasing pressure on staff wages is a significant factor affecting charity finances. The cost of living crisis is also having a noticeable impact on membership retention.

Beneficiaries

The Permaculture Association serves the public, its members and the wider international permaculture community. Specific projects and events are able to engage specific groups, and we are working to increase our offer to ensure that a greater diversity of people can be included. Our JEDAI (Justice, Equity, Diversity, Accessibility, Inclusion) Board level sub-committee is charged with understanding barriers to participation in permaculture and the Permaculture Association, and is helping us to increase the diversity of people involved.

Financial review

Summary of the year

The **Statement of Financial Activities** shows a surplus on charitable trading (unrestricted) activities of £1,693. This is an improvement on the previous year's deficit of £8,992 and is explained in the following paragraphs.

Income featured a net gain resulting from a review of the reserve which had built up over many years to cover refunds of Diploma deposits. Donations were down but members' subscriptions slightly up. Overall, income for the year for unrestricted activity was £188,606, up by £24,021 on the previous year.

Expenditure on charitable trading was £192,936, up by £13,152 on the previous year, due mainly to increased expenditure on events and other projects shown under the heading of Activities.

Transfer between Funds: £6,023 was transferred from restricted funds to unrestricted, in respect of fees and recovery of administrative costs for a small number of grant funded projects.

Restricted Funds included completion of several grant funded projects and the start of some new ones, notably a grant of £152,000 for international work in partnership with the CoLab. Full details and descriptions are in the Notes to the Accounts. In total the closing balance of £154,226 for grant funded and member-led projects combined is similar to the previous year.

The surplus for the year means that **unrestricted reserves** now stand at £81,212, which the Trustees consider fully sufficient to cover major risks. The overall picture is one of financial resilience, supporting the Trustees' opinion that the Association remains a going concern.

Significant events

There were no significant financial events.

Principal risks & uncertainties

There are three key financial risks to the organisation. Firstly the uncertain funding environment with increased competition for funds, with funding diverted from environmental causes to more immediate needs such as poverty and hardship. Secondly, the cost of living crisis will impact on the ability of members, learners and supporters to join, donate and learn with the PAB and its network of projects and educators. Thirdly, ongoing inflationary pressures have the potential to increase costs and for very understandable requests for increases in staff wages. The main steps to mitigate these risks are to continue to maintain and develop our diverse sources of charitable trading and project

work, and to continue to increase the value we provide members and the public through our work. We will work to maintain our existing level of service.

Reserves

At the end of the period the charity held total funds of £235,438. These break down as:
Unrestricted £81,212 Restricted £154,226.

The unrestricted reserves policy of the Association is to aim for 6 months running costs, assessed as half the previous year's expenditure on unrestricted charitable trading activities. This suggests a target figure of around £90,000, which the current balance of £81,212 is reasonably close to meeting.

Reserves are held to ensure the continuation of the Association in the event of a significant reduction in funding or unexpected expenditure.

Plans for the future

Over the next 12 months we are working to:

- Host our 'campfire' member events to inspire and the 'masterclasses' to share good practice;
- Continue with our JEDAI stakeholder meetings and implement recommendations;
- Secure funds for our 5 long-term programmes, including a major lottery proposal;
- Development of our database to increase efficiency and improve member engagement;
- Develop further offerings for online learning and grow the Community Hub;
- Implement key recommendations from our external 'Teneo' consultancy;
- Continue to hone the new website as a key communication and engagement resource;
- As well as completing existing project commitments and offering our current services in education, diploma, and LAND and Projects network.

Structure, governance and management

Recruitment, appointment and induction of new trustees is managed by the Board's Nominations Committee. Trustees are required to be members of the Charity. Prospective board members are identified and invited to attend board meetings prior to elections in order to meet current trustees, learn about the roles, responsibilities and the approach that we take to governance. Information is given about the general roles and responsibilities and training is offered to those that require it. Prospective trustees are then recommended (or not) by the Board during the election process. Election processes are detailed in full within the Memorandum and Articles of Association. All members are invited to find out about and apply to become Board members.

The Board uses the 'Policy Governance' approach. This details four key policies that are reviewed annually: 1. Aims; 2. Board self-management; 3. Board-executive relations; and 4. Executive limitations. Policy Governance is forward facing and strategic and provides a rigorous approach to the task of governance. In addition to reviewing the policies, Board members also undertake a series of discussion topics for their self-education, receive regular reports from the executive, and undertake stakeholder consultations.

The Board delegates day-to-day responsibility to the Chief Executive, who seeks to deliver the charity's aims described in policy 1, within the limitations as set out in policy 4. The Chief Executive manages staff through a series of quarterly planning days, supervision sessions and weekly stand up meetings. The emphasis is on staff self-management, open reporting, and flexible team working using an 'agile' approach. Staff work within one or more teams that deliver within the areas of work set out above. Each team has an operational leader who keeps track of progress.

Member-led working groups are supported by a staff member, who ensures that they work within the limitations and towards the aims of the organisation.

Strategy, business plans and budgets are prepared by the Chief Executive with the support of staff, volunteers, working groups, members and other stakeholders, and then given to the board for review, feedback and finally, approval. With a clear focus on specifying the four policies, and being well informed via discussion topics, progress reports and stakeholder engagement, the board is able to balance strategic direction with effective delegation.

The organisation is a charitable company limited by guarantee, incorporated on 17th August 2006 and registered as a charity on 8th November 2006 (having first established as an unincorporated charity in 1986, and a group of committed pioneers in 1983). The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Expenses reclaimed from the charity are set out in the notes to the accounts.

The Permaculture Association has no subsidiaries, with Permaculture Scotland and other working groups, operating as integral parts of the organisation. Paramaethu Cymru now has special status as our first official Branch. The Permaculture Association is a founding member of the European Permaculture Network and Ecolise. We work with many other charities, networks and organisations through our funded work, at events and for occasional workshops and seminars.

Remuneration policy for key management personnel

Pay is in the range of £20,800 (junior) - £29,120 (senior) pro-rata, CEO (£31,200 pro rata). Rates are set within the annual budget process which includes a participatory staff pay review. We recognise that pay is lower than usual for the sector and increasing staff pay is an important priority.

Policy Review and Risk management

The Permaculture Association maintains a risk register which is reviewed and updated regularly. The Operations Lead has reviewed existing policies and procedures. Trustees are satisfied that adequate systems and procedures are currently in place to enable the Association to work safely and effectively, within the law and following good practices.

Statement of responsibilities of the trustees

The trustees (who are also directors of Permaculture Association (Britain) for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 12 / 03 / 2024 and signed on their behalf by



Les Moore
Chair

Report to the members and trustees of Permaculture Association (Britain)

I report on the accounts of the charity for the year ended 30 June 2023 set out on pages 16 to 36.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011. The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and section 144 of the Charities Act 2011 do not apply. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations (as amended) and section 130 of the Charities Act 2011
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) and the requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 of the Charities Act 2011have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

12 / 03 / 2024

Permaculture Association (Britain)
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 June 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2022 £</i>
Income from:							
Donations and legacies	3	91,141	12,773	103,914	106,898	27,308	134,206
Charitable activities	4	96,224	222,459	318,683	56,813	227,325	284,138
Investments	5	1,241	-	1,241	874	-	874
Total income		188,606	235,232	423,838	164,585	254,633	419,218
Expenditure on:							
Charitable activities	6	192,936	233,033	425,969	179,784	202,134	381,918
Total expenditure		192,936	233,033	425,969	179,784	202,134	381,918
Net income/(expenditure) for the year	9	(4,330)	2,199	(2,131)	(15,199)	52,499	37,300
Transfer between funds		6,023	(6,023)	-	6,207	(6,207)	-
Net movement in funds for the year		1,693	(3,824)	(2,131)	(8,992)	46,292	37,300
Reconciliation of funds							
Total funds brought forward		79,519	158,050	237,569	88,511	111,758	200,269
Total funds carried forward		81,212	154,226	235,438	79,519	158,050	237,569

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

Permaculture Association (Britain)
Company number 5908919

Balance sheet as at 30 June 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	15	-	-
Intangible assets	16	46,384	19,400
Total fixed assets		46,384	19,400
Current assets			
Stock		318	456
Debtors	17	84,440	31,476
Cash at bank and in hand		229,660	315,485
Total current assets		314,418	347,417
Liabilities			
Creditors: amounts falling due in less than one year	18	(125,364)	(129,248)
Net current assets		189,054	218,169
Net assets		235,438	237,569
The funds of the charity:			
Restricted income funds	20	154,226	158,050
Unrestricted income funds	21	81,212	79,519
Total charity funds		235,438	237,569

The notes on pages 19 to 36 form part of these accounts.

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question 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 are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

Approved by the trustees on 12 / 03 / 2024 and signed on their behalf by:

Les Moore

Les Moore (Chair)

DC Hewitt

David Hewitt (Treasurer)

Permaculture Association (Britain)

Statement of Cash Flows
for the year ending 30 June 2023

	Note	2023 £	2022 £
Cash provided by/(used in) operating activities	24	(54,665)	32,078
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		1,241	874
Purchase of intangible fixed assets		(32,401)	(12,883)
Cash provided by/(used in) investing activities		(31,160)	(12,009)
Increase/(decrease) in cash and cash equivalents in the year		(85,825)	20,069
Cash and cash equivalents at the beginning of the year		315,485	295,416
Cash and cash equivalents at the end of the year		229,660	315,485

1 Accounting policies

The principal accounting policies adopted, judgments 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Permaculture Association (Britain) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

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.

g Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

h Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

i 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 all costs undertaken to further the purposes of the charity and their associated support costs.

Notes to the accounts for the year ended 30 June 2023 (continued)

j Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

k 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 charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

l Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

m Intangible fixed assets

Intangible fixed assets are capitalised software costs for the online learning platform and development of the society website. Depreciation will be provided on a straight line basis over a three year period once the asset is brought into use.

n Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost.

o Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

p Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

q Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

r Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

s Financial instruments

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

t Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 7.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and in Scotland, and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Donations	15,900	12,773	28,673	33,166	27,308	60,474
Affinity schemes	-	-	-	249	-	249
Membership	67,215	-	67,215	63,853	-	63,853
Donations in kind	8,026	-	8,026	9,630	-	9,630
Total	91,141	12,773	103,914	106,898	27,308	134,206

Every year the association depends upon thousands of hours of volunteer time. Accounting standards do not permit us to assign a value to this in our accounts.

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Charitable trading						
Grants	-	-	-	665	-	665
Shop income and sales	7,355	-	7,355	10,188	-	10,188
Registration and tutorials	17,558	-	17,558	15,494	-	15,494
Refunded diploma income	(13,450)	-	(13,450)	-	-	-
Released diploma income	44,063	-	44,063	-	-	-
Events	33,625	-	33,625	19,984	-	19,984
Consultancy	875	-	875	2,875	-	2,875
Administration charges	4,005	-	4,005	879	-	879
	94,031	-	94,031	50,085	-	50,085

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

Grant funded projects						
Grants	2,073	214,166	216,239	-	207,913	207,913
Other income	-	-	-	2,278	4,138	6,416
	2,073	214,166	216,239	2,278	212,051	214,329
Member-led projects						
Grants		5,000	5,000	-	5,175	5,175
Other income		3,293	3,293	3,730	10,099	13,829
Events	120	-	120	720	-	720
	120	8,293	8,413	4,450	15,274	19,724
Total income from charitable activities	96,224	222,459	318,683	56,813	227,325	284,138
5 Investment income						
	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Income from bank deposits	1,241	-	1,241	874	-	874

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

6 Analysis of expenditure on charitable activities

	Charitable trading £	Grant-funded projects £	Member-led projects £	Total 2023 £	Charitable trading £	Grant-funded projects £	Member-led projects £	Total 2022 £
Staff costs	69,930	120,442	7,316	197,688	77,773	104,842	7,282	189,897
Capitalisation: staff costs	-	-	-	-	(243)	-	-	(243)
Activities	21,293	7,043	-	28,336	12	7,206	-	7,218
Administration	11,844	5,302	818	17,964	19,824	3,171	14,238	37,233
Travel and subsistence	2,245	11,331	-	13,576	67	586	-	653
Grants - see note 8	-	59,729	15,798	75,527	-	39,061	18,020	57,081
Legal and professional	-	-	-	-	-	-	-	-
Support costs (see note 7)	32,242	55,530	3,373	91,145	35,886	48,990	3,403	88,279
Governance costs (see note 7)	613	1,056	64	1,733	732	999	69	1,800
	138,167	260,433	27,369	425,969	134,051	204,855	43,012	381,918
Restricted expenditure	-	214,100	18,933	233,033	-	167,965	34,169	202,134
Unrestricted expenditure	138,167	46,333	8,436	192,936	134,051	36,890	8,843	179,784
	138,167	260,433	27,369	425,969	134,051	204,855	43,012	381,918

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

7 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2023 £	Support £	Governance £	Total 2022 £
Staff costs	Staff costs	95,301	-	95,301	73,072	-	73,072
Less capitalised staff costs		(32,401)		(32,401)	(12,640)		(12,640)
Events	Staff costs	3,141	105	3,246	949	-	949
Premises Costs	Staff costs	6,850	-	6,850	6,844	-	6,844
Admin	Staff costs	9,372	-	9,372	9,160	-	9,160
Travel and subsistence	Staff costs	910	-	910	499	-	499
Donated web services	Staff costs	8,026		8,026	9,630		9,630
Exchange differences	Staff costs	(54)	-	(54)	192	-	192
Legal and professional	Staff costs	-	-	-	573	-	573
Independent Examiner	Staff costs	-	1,628	1,628	-	1,800	1,800
		91,145	1,733	92,878	88,279	1,800	90,079
Allocated as follows:							
Charitable trading		32,242	613	32,855	35,886	732	36,618
Grant funded projects		55,530	1,056	56,586	48,990	999	49,989
Member led projects		3,373	64	3,437	3,403	69	3,472
		91,145	1,733	92,878	88,279	1,800	90,079

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

8 Grants made to institutions

Name of institution	Purpose	2023 £	2022 £
Himalayan Permaculture		10,296	3,956
Sector 39			
	Educational support, curriculum development, training, facilitation and enterprise in permaculture	5,120	5,486
Stichting Reculture Foundation			
	For work towards digital services for the permaculture community	-	10,422
Payments to project partners of iACT			
	iACT is creating a good practice guide, toolkit and competency framework to enable learning and demonstration centres (including LAND centres) to i) scale up their local and bioregional regenerative impacts, and ii) fulfil their potential to help society respond to the climate and ecological emergencies.	56,729	30,038
Permezone			
	Pilot program training and supporting farmers in East Africa.	-	805
IPEN			
	International Permaculture Education Network supports local demonstration sites.	-	2,000
Affinity Woodland			
	For work at Steward Wood permaculture site.	-	1,000
Other		3,382	359
		<u>75,527</u>	<u>54,066</u>

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	5,417	5,404
Exchange differences	(54)	191
Independent examiner's fee	1,700	1,800
	<u>7,063</u>	<u>7,395</u>

10 Staff costs

Staff costs during the year were as follows:	2023 £	2022 £
Wages and salaries	188,969	158,676
Pension costs	2,327	1,427
Freelance staff costs	100,842	103,184
	<u>292,138</u>	<u>263,287</u>

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

Allocated as follows:

Charitable activities	229,238	202,855
Support costs	62,900	60,432
	<u>292,138</u>	<u>263,287</u>

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 18 (2022: 17).

The key management personnel of the charity comprise the trustees, and the posts of Chief Executive and Operations Lead. The total employee benefits of the key management personnel of the charity were £46,082 (2022: £31,203).

11 Trustee remuneration and expenses, and related party transactions

During the year, trustees Tammy Dallaston (£1,104) and Carla Moss (£150) received payment for services provided to the charity. .

Five members of the management committee received travel and subsistence expenses during the year totalling £439 (2022:£379).

Andy Goldring is a related party to Billberry Bee, Billberry Bee provided services to the charity totalling £298 (2022: £nil).

Aggregate donations from related parties were £590 (2022: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

12 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
British Council	-	116,579
Ecolise	2,969	2,889
Erasmus	39,895	122,996
Coronavirus Job Retention Scheme	-	665
	<u>42,864</u>	<u>243,129</u>

13 Funds received as agent

During the year the charity received £180,202 (2022: £146,866) from the Network for Social Change as agent for the Landworkers Alliance, and £5,000 from Lush as agent for Equity PDC. A balance of £3,000 of the Lush fund was held at the reporting date.

Notes to the accounts for the year ended 30 June 2023 (continued)

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

15 Fixed assets: tangible assets

	Equipment £
Cost	
At 1 July 2022	1,940
At 30 June 2023	1,940
Depreciation	
At 1 July 2022	1,940
At 30 June 2023	1,940
Net book value	
At 30 June 2023	-
At 30 June 2022	-

16 Fixed assets: intangible assets

	On-line learning platform £	Website platform (development) £	Total £
Cost			
At 1 July 2022	16,252	12,640	28,892
Additions	-	32,401	32,401
At 30 June 2023	16,252	45,041	61,293
Depreciation			
At 1 July 2022	9,492	-	9,492
Charge for the year	5,417	-	5,417
At 30 June 2023	14,909	-	14,909
Net book value			
At 30 June 2023	1,343	45,041	46,384
At 30 June 2022	6,760	12,640	19,400

Notes to the accounts for the year ended 30 June 2023 (continued)

17 Debtors

	2023 £	2022 £
Trade debtors	1,106	5,334
Prepayments and accrued income	71,348	16,583
Gift aid receivable	8,245	6,955
Other debtors	3,741	2,604
	84,440	31,476

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and other creditors	43,182	26,022
Deferred income	82,182	103,226
	125,364	129,248

19 Deferred income

	2023 £	2022 £
Event tickets sold in advance	28,759	5,740
Diploma fees sold in advance	53,423	97,486
	82,182	103,226

Notes to the accounts for the year ended 30 June 2023 (continued)

20 Analysis of movements in restricted funds

Current period

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2023 £
Grant funded projects					
BLAST	1,069	-	(1,069)	-	-
Capacity+	47,840	-	(38,612)	(9,228)	-
Colab Collective	-	10	(1,640)	1,630	-
Community Climate	-	19,949	(19,949)	-	-
Coaches	-	19,949	(19,949)	-	-
Ecolise	3,511	2,969	(4,956)	-	1,524
iACT	68,322	19,946	(85,988)	(2,280)	-
International Co-ordinator	-	-	(13,149)	32,000	18,851
52 Climate Actions	5,227	2,000	(3,635)	-	3,592
Mother Nature	6,199	10,362	(17,185)	-	(624)
Next Steps	-	152,000	(21,833)	(32,000)	98,167
Permaculture Responds	11,293	8,588	(6,084)	-	13,797
Permaculture IRN	-	-	-	1,575	1,575
School for Social Entrepreneurs	-	10,000	-	-	10,000
	143,461	225,824	(214,100)	(8,303)	146,882
Member-led projects					
Children in Permaculture	2,408	-	-	-	2,408
IPEN	1,357	-	(500)	2,280	3,137
IPC Scholarship	623	15	(638)	-	-
PFP	656	-	(656)	-	-
Project Darwin	-	504	(504)	-	-
IPES	380	-	-	-	380
Himalayan PG	5,930	5,170	(10,843)	-	257
Marda	93	110	(132)	-	71
PermEzone	542	820	(28)	-	1,334
Sector 39	2,600	2,789	(5,382)	-	7
Other	-	-	(250)	-	(250)
	14,589	9,408	(18,933)	2,280	7,344
Total	158,050	235,232	(233,033)	(6,023)	154,226

Notes to the accounts for the year ended 30 June 2023 (continued)

Analysis of movements in restricted funds

Comparative period

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2022 £
Grant funded projects					
BLAST	(3,945)	13,632	(8,618)	-	1,069
Capacity+ Community Climate	48,510	51,900	(52,570)	-	47,840
Coaches	7,434	6,418	(13,852)	-	-
Ecolise	2,377	2,889	(1,755)	-	3,511
iACT	3,922	116,579	(52,179)	-	68,322
Permaculture CoLab	10,356	66	(10,422)	-	-
52 Climate Actions	14,247	5,706	(14,726)	-	5,227
Mother Nature	-	12,427	(6,228)	-	6,199
Permaculture Responds Scotland	12,641	8,137	(6,615)	(2,870)	11,293
Pebble	4,500	-	(1,000)	(3,500)	-
	<u>100,042</u>	<u>217,754</u>	<u>(167,965)</u>	<u>(6,370)</u>	<u>143,461</u>
Member-led projects					
Children in Permaculture		3,345	(937)		2,408
Digital Circle	310	177	(487)	-	-
IPEN	5,711	-	(4,354)	-	1,357
IPC Scholarship	563	60	-	-	623
PFP	824	-	(168)	-	656
IPES	380	-	-	-	380
Himalayan PG	3,048	7,023	(4,141)	-	5,930
Marda	50	195	(152)	-	93
PermEzone	650	700	(808)	-	542
Re-Alliance	180	-	(180)	-	-
Sector 39	-	8,375	(5,775)	-	2,600
Ukraine crowdfunder	-	16,004	(16,167)	163	-
Other	-	1,000	(1,000)		-
	<u>11,716</u>	<u>36,879</u>	<u>(34,169)</u>	<u>163</u>	<u>14,589</u>
Total	<u>111,758</u>	<u>254,633</u>	<u>(202,134)</u>	<u>(6,207)</u>	<u>158,050</u>

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Children in Permaculture	EU funding towards a wide range of education services for children
BLAST	The BLAST partnership will enable trainers, facilitators and community champions to deliver transformative learning opportunities for citizens, communities and professionals that engage as change-makers in the social-ecological transition.
Capacity+	Capacity+ is a three year funded project to boost the capacity of the Permaculture CoLab, an online space working to enhance the cohesion and effectiveness of local to global permaculture networks.
Community Climate Coaches	An EU Erasmus + funded programme to train and support community leaders with the aim of inspiring locally led, community responses to climate change
Ecolise	Network of networks supporting and coordinating community led sustainability initiatives across Europe, including Transition, Permaculture, Ecovillages and other organisations active in this work
iACT	iACT is creating a good practice guide, toolkit and competency framework to enable learning and demonstration centres (including LAND centres) to i) scale up their local and bioregional regenerative impacts, and ii) fulfil their potential to help society respond to the climate and ecological emergencies.
Permaculture CoLab	Funding for this project from anonymous donor
Information for Action on Climate Change - 52 Climate Actions	The information on action for climate change project: building a website of simple, practical solutions to climate change that anyone anywhere can use to transform homes, communities and landscapes.
Mother Nature	Partnership project to equip professionals with adult learning tools and permaculture skills to support and empower mothers in developing, recognising and validating skills acquired through the experience of becoming mothers. Funded by Erasmus Plus.
Permaculture International Research Centre (PIRN)	PIRN was initiated by the Permaculture Association and is now developing a series of case-studies and connections with international researchers to move into its next fully independent phase.
Permaculture Responds	New work to provide support for local groups and projects in the face of Covid-19 and the unfolding economic recession.
Digital Circle	For work towards digital services for the permaculture community
IPEN	For development of International Permaculture Education Network, case studies, website.
IPC Scholarship	Towards costs and bursaries for the 14th International Permaculture Convergence in Argentina
PFP	Development of partnerships, outreach and education for a People's Food Policy.
IPES	The Instituto de Permacultura de El Salvador has been supported by the Permaculture Association since 2006 and we continue to enable members to support them with donations.
Marda	Marda is a Palestinian permaculture farm and we continue to enable members to support them with donations.
Ukraine Crowdfunder	Permaculture Association (Britain) is part of a group of organisations helping to raise money for medical equipment for Ukrainian colleagues.

Notes to the accounts for the year ended 30 June 2023 (continued)

Re-Alliance	Bringing together field practitioners, policy makers, educators, community leaders and humanitarian and development workers. Sharing skills and experiences to grow the influence and impact of regenerative development in the humanitarian field.
Sector 39	Educational support, curriculum development, training, facilitation and enterprise in permaculture. Works with schools, refugee agencies, individuals and communities using permaculture to transform the ethos of an entire school or community

Explanation of material transfers between funds

During the year, £32,000 received as part of the Next Steps grant was distributed for the International Coordinator role (salary and associated activities). This was in accordance with the terms of the grant.

21 Analysis of movement in unrestricted funds

	As at 1 July 2022 £	Income £	Expenditure £	Transfers £	As at 30 June 2023 £
General fund	55,878	144,443	(185,463)	1,344	16,202
Designated funds					
Contingency Funds	18,077	-	-	4,009	22,086
Diploma Provision	-	44,063	(6,458)		37,605
Ethical Lifestyle	-	-	(1,014)	1,014	-
Permaculture Scotland	3,075	100	(1)	-	3,174
Paramaethu Cymru	2,489	-	-	(344)	2,145
	23,641	44,163	(7,473)	4,679	65,010
	79,519	188,606	(192,936)	6,023	81,212

Notes to the accounts for the year ended 30 June 2023 (continued)

21 Analysis of movement in unrestricted funds - continued

Comparative period

	As at 1 July 2021 £	Income £	Expenditure £	Transfers £	As at 30 June 2022 £
General fund	65,624	160,657	(174,105)	3,702	55,878
Designated funds					
Contingency Funds	18,077	-	-	-	18,077
Ethical Lifestyle	-	2,278	(4,142)	1,864	-
NRFC	-	675	(1,316)	641	-
Permaculture Scotland	3,270	-	(195)	-	3,075
Paramaethu Cymru	1,540	975	(26)	-	2,489
	22,887	3,928	(5,679)	2,505	23,641
	88,511	164,585	(179,784)	6,207	79,519

Name of

unrestricted fund

General fund

Diploma Provision

Contingency Funds

Ethical Lifestyle

NRFC

Permaculture Scotland

Paramaethu Cymru

Description, nature and purposes of the fund

General unrestricted funds held by the charity

Contingency fund to cover any final refunds for apprentices that have not transferred from the previous Diploma system.

A designated fund for potential close down costs

Partnership with Ethical Consumer Research Association

Northern Real Farming Conference

Scottish working group

Welsh working group

22 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Intangible fixed assets	46,384	-	-	46,384
Net current assets/(liabilities)	(34,006)	65,010	158,050	189,054
Total	12,378	65,010	158,050	235,438
Comparative period				
	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Net current assets/(liabilities)	55,878	23,641	158,050	237,569
Total	55,878	23,641	158,050	237,569

Notes to the accounts for the year ended 30 June 2023 (continued)

23 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2023	2022	2023	2022
	£	£	£	£
Less than one year	6,000	6,000	-	-
Less than one year	6,000	6,000	-	-

24 Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net income/(expenditure) for the year	(2,131)	37,300
Adjustments for:		
Depreciation charge	5,417	5,404
Dividends, interest and rents from investments	(1,241)	(874)
Decrease/(increase) in stock	138	439
Decrease/(increase) in debtors	(52,964)	(23,584)
Increase/(decrease) in creditors	(3,884)	13,393
Net cash provided by/(used in) operating activities	(54,665)	32,078

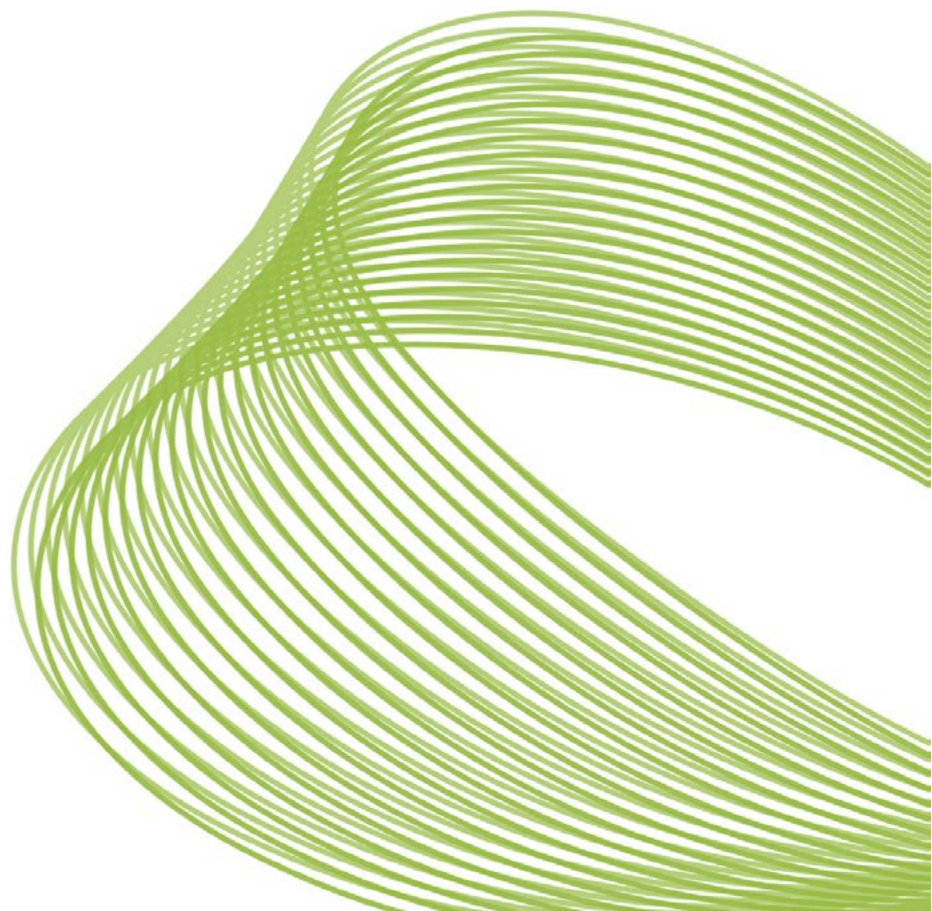
Accounts

ANNUAL REPORT 2022

*Permaculture Association
(Britain)
Report and financial
statements
For the year ended 30th
June 2022*



PERMACULTURE
ASSOCIATION



COMPANY

Company number 5908919

Charity number 1116699 (England and Wales) and SC041695 (Scotland).

Registered office and operational address:
Hollybush Conservation Centre, Broad Lane, Kirkstall, Leeds, LS5 3BP

Other names the charity is known by: Permaculture Association

TRUSTEES

Trustees, who are also directors under company law, who served during the year were as follows:

Mr Graham Wood		Appointed 21/11/2015
Mr Les Moore	Chair	Appointed 09/11/2017
Ms Jo Barker		Appointed 17/11/2018
Ms Gihan Soliman		Appointed 17/11/2018
Ms Scarlett Penn		Appointed 17/11/2018
Mr David Hewitt	Treasurer	Appointed 03/12/2020
Ms Tammi Dallaston		Appointed 03/12/2020
Mr Andrew De La Haye		Appointed 03/12/2020
Ms Heather Elgar		Resigned 17/01/2022
Mr Paul Mehew		Appointed 03/12/2020
Mr Scott Moncur	Secretary	Appointed 03/12/2020
Ms Carla Moss		Appointed 03/12/2020
Ms Rachel Phillips		Appointed 03/12/2020
Mr Sammuel Yisrael		Appointed 03/12/2020

COMPANY SECRETARY
Mr Andrew Goldring

KEY MANAGEMENT PERSONNEL

Mr Andrew Goldring, Chief Executive, Mrs Rachel Crosby, Operations Lead, Mrs Sally-Ann Delf, Finance Coordinator.

BANKERS

Unity Trust Bank, Nine Brindleyplace, Birmingham, B1 2HB
Ecology Building Society, 7 Belton Road, Silsden, Keighley, West Yorkshire, BD20 0EE
Cooperative Bank, PO Box 25, Skelmersdale WN8 6WT
Triodos Bank, Deanery Road, Bristol, BS1 5AS
MetroBank, One Southampton Row, London WC1B 5HA

Independent Examiners
Third Sector Accountancy Ltd,
Holyoake House,
Hanover Street,
Manchester,
M60 0AS

**Building a network of systems
thinkers with the power to create
healthy cultures and ecosystems.**

The trustees present their report and the examined financial statements for the year ended 30th June 2022.
Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on pages 0-1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

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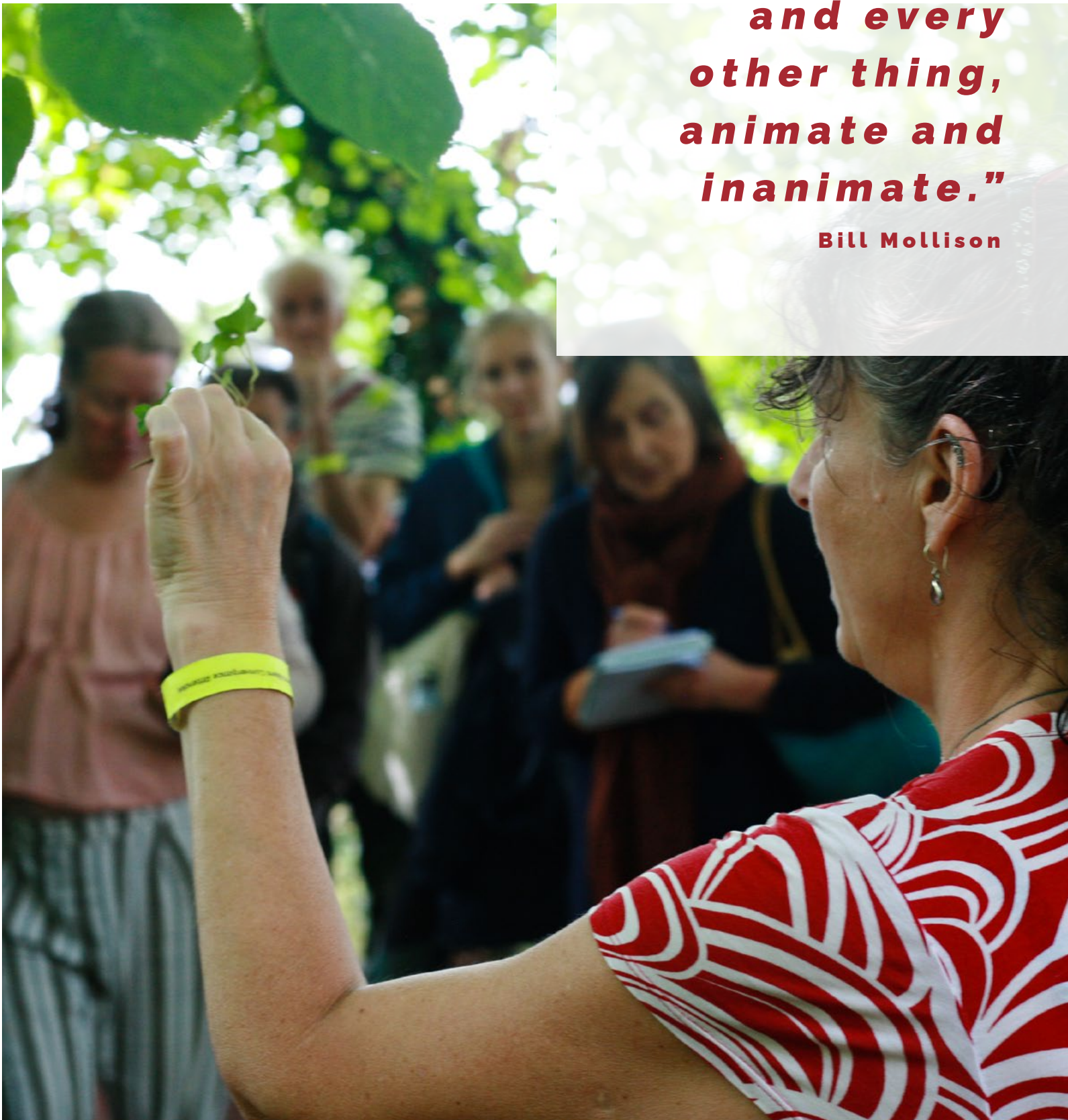
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5

***“Permaculture
is complete
cooperation
between
each other
and every
other thing,
animate and
inanimate.”***

Bill Mollison



OUR YEAR

Two years of pandemic have been followed by war in Europe, heatwaves and extreme weather across the world and a deepening energy and cost of living crisis at home. Permaculture, with its ethical vision, ecological principles, design approach and myriad of practical solutions, is more relevant now than ever before.

We know that permaculture changes the way people think and act, and this in turn leads to incredible projects and initiatives, with the land and with communities. Which is why our simple goal is to support more people to do more permaculture.

Over the last year we have done just that. As you will read, we have substantially increased our support for local projects across the UK and led important work on tackling climate change, as well as delivering a number of projects and all of our usual work on memberships, the diploma, events, online learning, building regional networks and more. We have delivered great work, and are in a good financial position despite the wider challenges.

We have had our own challenges too. Covid has affected us more in this last year than the previous two, with staff

illness and personal loss. There have been changes in staff and it takes time to handover well. We are hugely ambitious, but our income is still less than needed to move forward as boldly as we would like.

New work has included reviewing our Theory of Change to place more emphasis on understanding and focussing on long term impact and outcomes. We want to ensure we are truly welcoming to everyone in society, so we are working to increase our diversity, be more inclusive and accessible. This is a deep seated issue, so we have made a deep commitment to it.

The year ahead will be hard for many people, with the cost of living crisis / inflation / energy costs / anxiety about the world, all adding to the pressure that we are under. We will be working hard to make sure that the Permaculture Association really supports members well, helping people to understand how permaculture can add to personal,

household and community resilience, as well as adding joy and meaning to life.

A sincere thanks to all of our supporters and donors, to all the brilliant volunteers and staff that help to push the work forwards each year. We need each other more than ever.

Les Moore

Les Moore, on behalf of Trustees



OBJECTIVES & ACTIVITIES

The trustees review the aims, objectives and activities of the charity each year as part of the Policy Governance process. This report looks at what the charity has achieved and the outcomes of its work over the last year. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it serves. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

PUBLIC BENEFIT

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. Trustees consider how planned activities will contribute to the aims and objectives that have been set. Projects are designed to cater for the needs of particular groups, and also to have the widest possible public benefit.

PURPOSES & AIMS

Our charitable objects as defined in our Memorandum and Articles of Association are:

1.

(a) to advance the education of the public in the theory and practice of permaculture, the conservation of the environment, and related subjects.

(b) to carry out research into permaculture and related subjects and to publish and disseminate the results of such research with or without charge.

2. In the furtherance of these objects :

(a) to research and to collect, coordinate and disseminate information about permaculture;

(b) to produce, publish and develop, or cause to be produced, published and developed, information on permaculture, whether in printed, electronic, or other forms such as films and broadcasts, and whether gratuitous or for sale.

(c) to promote, manage or arrange courses, hands-on training, lectures, seminars, conferences, demonstrations, exhibitions, and other means and resources so as to provide and facilitate the education of the public in the theory and practice of permaculture;

3. To seek and to exercise such powers as may be incidental and conducive to the objects of the Charity.

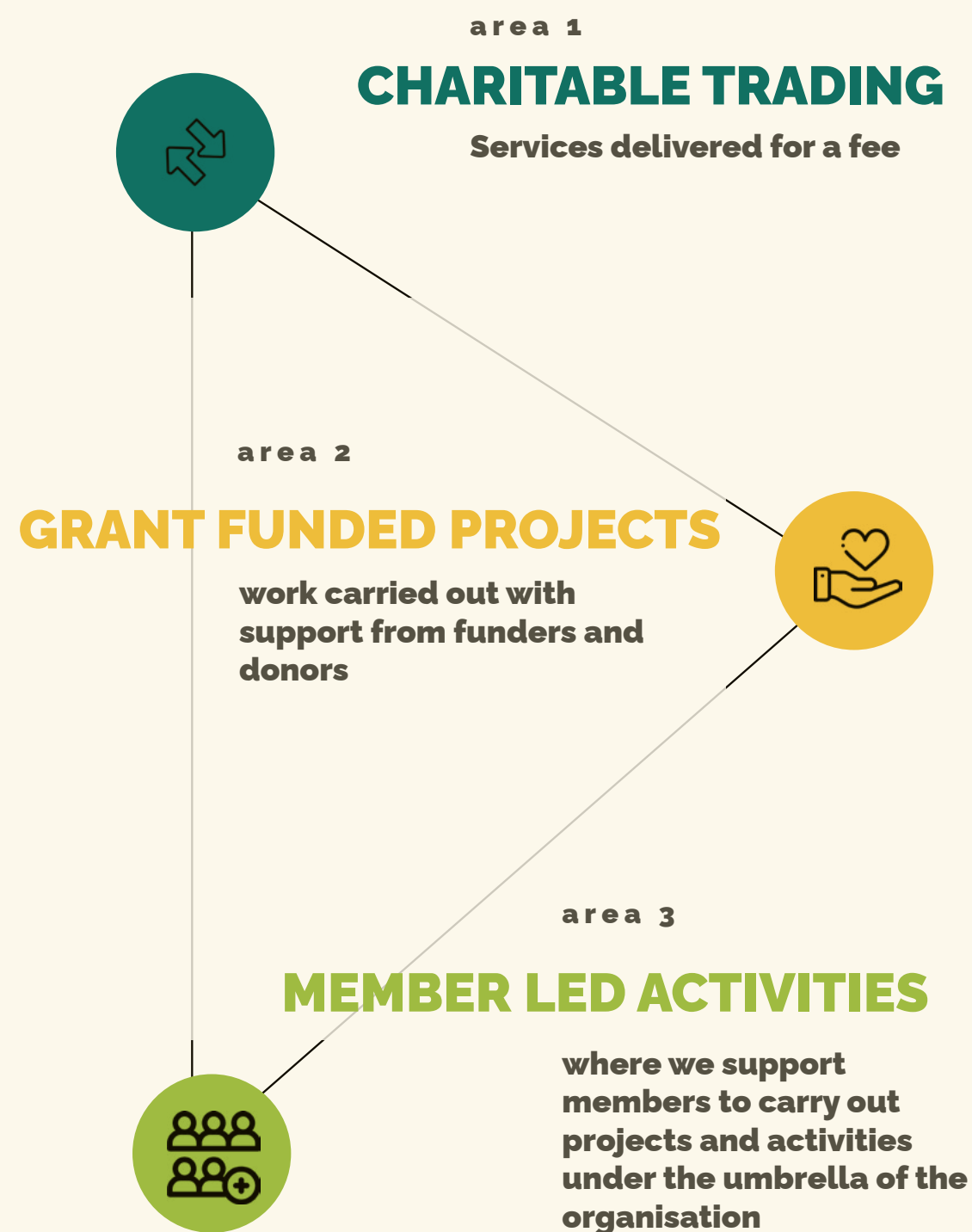


PURPOSES & AIMS

In addition, we have six aims that were reviewed last year (with no changes made):

- 1. Make permaculture accessible**
- 2. Accelerate learning about permaculture**
- 3. Grow permaculture networks**
- 4. Share and develop permaculture practice**
- 5. Work with others to tackle key challenges**
- 6. Build a smart, effective, socially responsible and sustainable organisation.**

To achieve these objects and aims the Permaculture Association carries out work within three broad areas of activity: **Charitable Trading** - services delivered for a fee; **Grant Funded Projects** - work carried out with support from funders and donors; and **Member Led Activities** - where we support members to carry out projects and activities under the umbrella of the organisation. These three areas are underpinned and supported by our **Support Services** and **Governance work**.



ACHIEVEMENTS & PERFORMANCE



The charity's main activities, achievements and performance for 2021-22 and who the Permaculture Association worked with are described below. All activities are undertaken to further the Permaculture Association's charitable purposes for public benefit.



CHARITABLE TRADING

The Permaculture Association provides its services at what we consider to be an accessible and fair cost, with strategies to make them accessible to people on low incomes such as bursary tickets for events.



MEMBERSHIP helps us to increase education, disseminate research, support network development and engage members in the work of the charity. Our membership numbers have been slowly increasing and we currently stand at 2040 with a retention rate of 93%. Katie Bloom started in April in a new role, as Membership & Communications Coordinator. Her focus has been to engage with members and share their stories with the wider network so we can better demonstrate permaculture in action and connect our members. With the new website due to be launched in Spring 2023 and the gradual introduction of the Permaculture Community Hub, there will be a big push for membership post website launch.

As well as recognising the need to provide a comprehensive offer for people who are experienced in permaculture, there is a conscious shift towards providing more tailored support and resources to people who are new to permaculture. We ran a 2 day

workshop on audience segmentation and how to better address the needs of new audiences. This a shift in focus so that our efforts are more focused and targeted towards our members' needs and requirements.

www.permaculture.org.uk/about/join

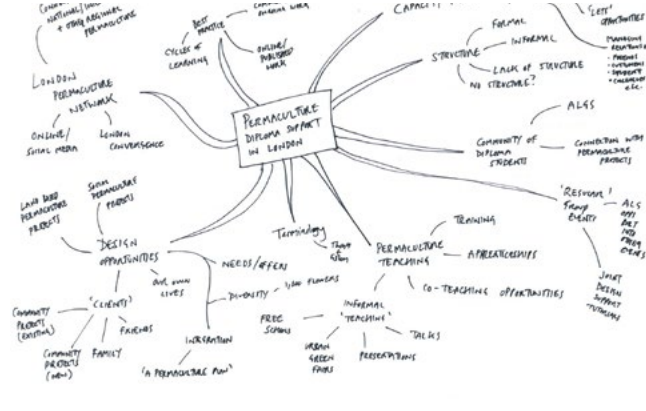
EDUCATOR MEMBERSHIP now has 120 international members, mostly based in the UK. It aims to enhance the quality and reputation of permaculture education, support educators to be effective and offer much needed people care and support. The monthly online gathering continues with educators co-facilitating and presenting on areas of professional development.

<https://www.permaculture.org.uk/education/join>



ONLINE LEARNING helps to make permaculture education more accessible to more people, and also to provide a consistent passive revenue stream to support further education work. The new platform is not as accessible as the previous one but the team handled the unexpected closure of the Learning Management System (LMS) well. 'Design For Resilience: The foundations of permaculture' - is now well-established but more work is needed to promote it to a wider audience outside of our network. We are seeking to secure funds for more BIPOC bursary places (Black, Indigenous, People of Colour). We have reached new markets with 'Growing Food in Small Spaces' and have increased both our equity work and the reach of permaculture education. Growing Food offers a different route into permaculture education than the classic Intro / Permaculture Design Course format, whilst offering solutions to current economic problems. With more of a focus on the educators network and supporting educators to create courses we have now engaged three educators /groups to produce courses on our platform.

<https://www.permaculture.org.uk/education/online-courses>



DIPLOMA IN APPLIED PERMACULTURE DESIGN supports members to develop and deepen their design skills and showcase practical solutions to many of the challenges facing us. With the support of the Diploma Working Group, work is ongoing on delivering the new Diploma system and improving the dedicated Diploma website with its searchable library of hundreds of designs. We have continued to support the network through our popular programme of Monthly Online Gatherings, covering a huge variety of topics. In Autumn 2021, tutor training was once again delivered online, making it as accessible as possible and resulting in seven new tutors joining the network.

<https://diploma.permaculture.org.uk/>



EVENTS play a big role in supporting positive relationships and connections between members, staff and partners. This year has seen us face the challenge of returning to the production of our in-person Convergence in September 2022 which was a big success for attendees with great feedback. The balance of this with our online offerings has proved challenging and we recently took the decision with our partners to move the second online European Permaculture Forum event from November 2022 to March 2023 in order to better prepare for it and ensure its success. We are also in the process of launching monthly member-focused 'Campfire' events on our new Community Hub. We see these three strands of work - large online events, in-person gatherings and smaller, regular online community offerings - as the pattern for the years to come.

<https://events.permaculture.org.uk>



OTHER Other charitable trading has included sales of certificates, the Teachers' Guide and the Children In Permaculture Manual.

www.permaculture.org.uk/shop



SPECIAL FEATURE PROJECTS AND LAND* NETWORK

(*LAND stands for Learning And Network Demonstration and was originally developed with Lottery funding in 2009-2014)



It's been a busy year in the development of the Projects and LAND network, with growing numbers of engaged members, monthly online gatherings and masterclasses and our first ever My Green Community nationwide event.

We launched our new Projects Offer in November 2021 as a means of identifying and better supporting members who run permaculture inspired projects. Additional member benefits now include a 10% discount on public liability insurance with our new partner Zurich Insurance, a monthly newsletter with invitations to join network events, information about current funding streams and opportunities, links to relevant courses and a monthly project feature. There are now over 500 members signed up for this offer and 110 projects and LAND centres listed on our new Projects and LAND map on the website.

Our monthly online gatherings have been gathering momentum, with projects from the network leading sessions on areas of expertise. This year these included The Leeds Hyde Park Source project sharing how they created their own set of permaculture principles, a virtual tour of Ecoworks in Nottingham, learning about diversification and creating multiple income streams at Scotswood Community Garden in Newcastle and an exclusive presentation from Plants for a Future about their new Food Forest Fund. Each gathering gives members an opportunity to meet, ask questions, share their project news and to ask for support and advice from other project leaders.

Following a survey of members, we managed to secure funding from Zurich Insurance to host twelve masterclasses, offering guidance and support in the areas identified as being of the greatest challenge to projects. There have now been nine well attended masterclasses led by experts within our network on insurance, governance, project management, funding, volunteer programmes, event management, business planning and creating story and video content. Each masterclass has been recorded, shared in our monthly newsletter and is accessible in the new Projects and LAND members video library alongside a folder of supporting resources.

A key role as network coordinator is to really celebrate fantastic work that our projects are doing to support their communities. This year we have launched a monthly project spotlight feature on our blog, where a network project is given the opportunity to share their news, their work and to invite others to join in. This is then shared in newsletters going out to the whole membership and through our social media. We have also developed a template for instagram takeovers, where project and educator members are given access to our Instagram and



Facebook account for a day, so they can share their stories and promote their work to over 70,000 followers.

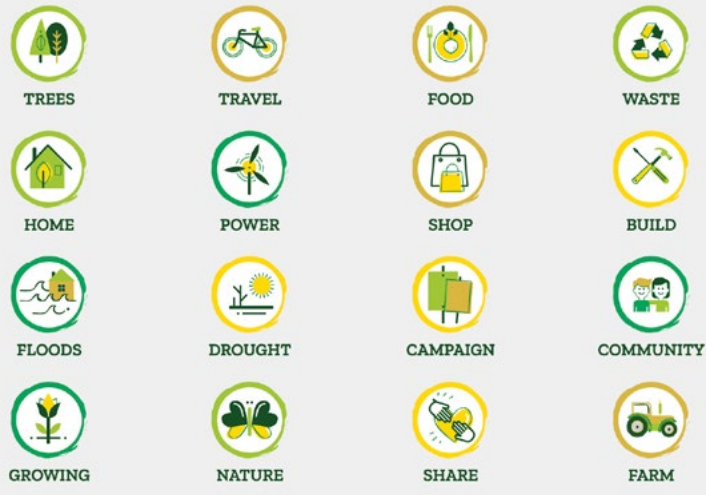
September saw our first ever 'My Green Community' month, a collaboration between the Permaculture Association, Ecolise's European Day of Sustainable Communities and the Great Big Green Week, run by the Climate Coalition. Between the 9th- 30th September, over 40 projects opened their doors to the public, running open gardens, apple days, foraging walks, climate discussions, farm tours, introduction to permaculture courses and much more. We were able to award £50 bursaries to support twenty projects participating in My Green Community and did extensive promotion through our website, newsletters, social media and at festivals and events nationally. Our plan is to build on the successes and challenges of this year and to turn this into an annual event.

We have exciting plans ahead to create an online learning programme to support new and emerging LAND Centres, our Big Give Christmas Campaign, which will enable better resources and regional skill sharing events for projects and a continued commitment to support and celebrate all of the brilliant permaculture people running community projects in the UK and beyond.



Get Involved with the UK's Biggest Celebration of Practical Permaculture
9-30th September 2022

GRANT FUNDED PROJECTS



The **52 CLIMATE ACTIONS** project has developed a permaculture orientated online climate change solutions library. It was launched in July 2019 to very positive reviews. We have had over 42,000 visitors to the website since it launched with an average of 850 visitors a month this year. We have a core returning audience of around 5,000 people. Our current focus is on deepening engagement with audiences and improving the user experience and resources on the site. This year we have produced a physical, downloadable deck of 52 Climate Action cards and created a range of supporting teaching materials.

Seeds for Action (formerly 52 Climate Actions with Children) is a project working to produce a deck of 30 simple outdoor action cards for young children and their families. We successfully ran a fundraising campaign for phase one in 2021, and have completed the first 6 cards. We are now exploring funding models for the next phase and hope to have a finished product ready for Christmas 2023.

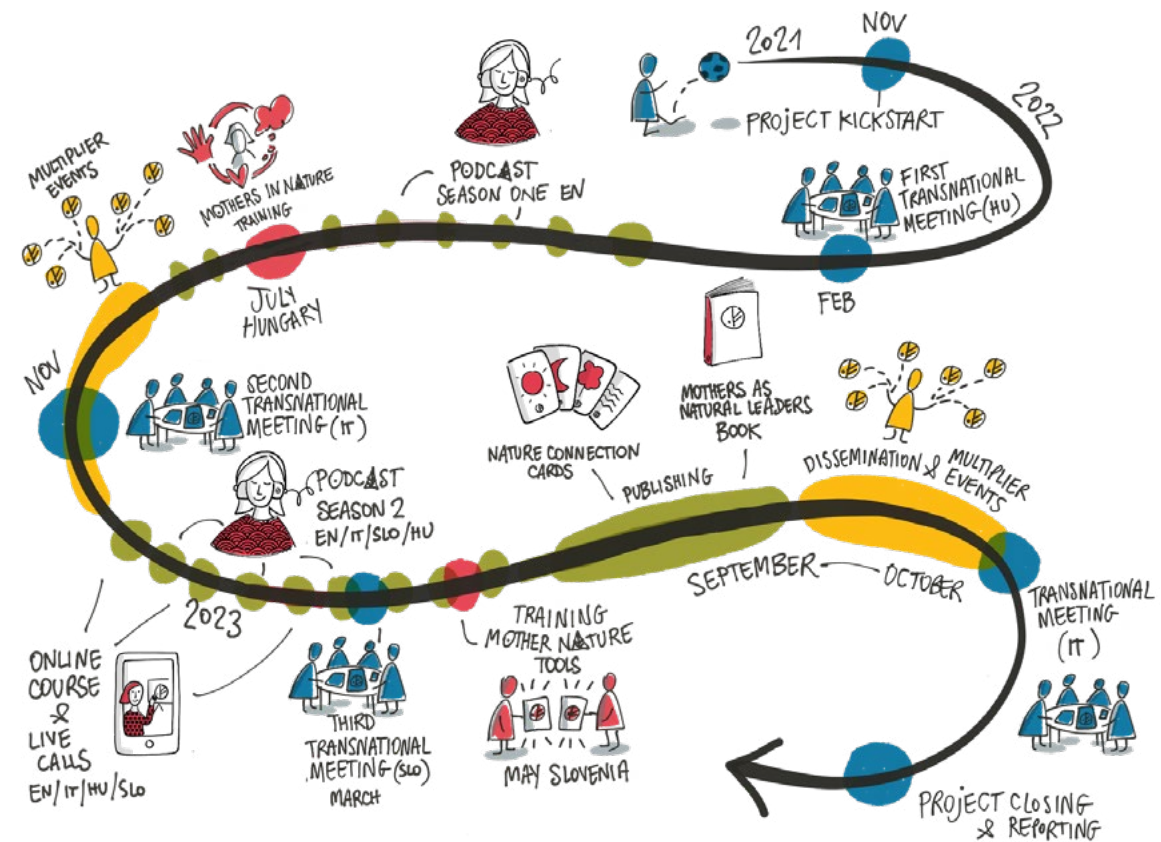


www.52climateactions.com



www.mothenatureproject.org

MOTHER NATURE PROJECT The first project was funded by Erasmus+ between 2017-2020. We now have funding for a second project between Nov 2021 and Dec 2023. The focus on the second project is Mothers as Natural Leaders. There are 5 European partners, the PA being the UK partner with Looby Macnamara and Emma Gorbitt working on behalf of PA. The first project focused on the transformative process of becoming a mother, and produced a guidebook and a beautiful set of cards and a curriculum for facilitators. The second project is now building upon that success and has already released 15 podcast episodes in English in season 1, with another 15 in each language to come. Soon to come is an online course for mothers to run Mother Nature circles, a handbook and another card deck. We have also run an international training in Hungary, and a multiplier event in the UK as well as running Mother Nature circles online and at festivals over the summer.



GRANT FUNDED PROJECTS

TOOLS FOR THE FUTURE (PREVIOUSLY ETHICAL LIFESTYLE TOOLKIT), is a collaboration between the Permaculture Association, the IPEN (International Permaculture Education Network) and the Ethical Consumer Research Association, funded by a successful crowdfunding campaign, which aims to provide personalised community action plans for its users. Despite the challenges of limited resources and staff changes, a minimum-viable-product (MVP) online toolkit is being launched in Autumn 2022, to empower users towards making ethical lifestyle choices and community action, with the intention that further resources can be secured to develop this further.

BLAST was a two and a half year project supported by EU Erasmus funding, concluding at the end of 2021. Its purpose was to enable educators, trainers, facilitators, mentors, researchers and community champions to deliver transformative learning opportunities for citizens, communities and professionals. The Permaculture Association and IPEN contributed strongly to all outputs, gained significant understanding of theoretical and practical aspects of blended learning and transformative learning through the project, and are working to complete an simple online introduction to blended and transformative learning course as a legacy of its involvement in the BLAST project.



has worked over the last three years with funds from an anonymous donor to support the emergence of a ‘coherent and effective local to global permaculture network’. This has primarily taken the form of developing an online space where people can work together around a common vision, mission and aims. The Association’s role has moved from managing the project, to supporting it to being self-organised, which is now largely in place. We continue to support the CoLab and are working with them to secure resources for a next phase of work.

www.perma.earth





ScotLAND has been supporting Scottish permaculture projects to engage the public, and disadvantaged groups in particular. This year the Pebble Trust enabled us to work with a cohort of learners from the Highlands and Islands using the new online learning platform and networking support

scotland.permaculture.org.uk/land/about-scotland

GRANT FUNDED PROJECTS

Activating Community Transformation (iACT) is another Erasmus+ project. The project is led by PAB with 6 other European partners. Its aim is to create more and better place-based learning and demonstration centres. These centres will spread regenerative and resilient approaches and help people, communities and regional networks to achieve social, environmental and climate goals. The project is rooted in the pioneering work of the PAB's LAND network in the UK, which has now been copied in Denmark, Bulgaria, Finland, Sweden and Norway (see special feature below).



Community Climate Coaches (CCC) is funded by the European Union Erasmus+ programme. The aim of the project is to establish a new vocation of Community Climate Coach, and to support their capacity to cultivate community-led approaches to resilience and regeneration. The project is developing training, toolkits, good practice guides and project examples to help and inspire the Coaches and the communities they work with. As climate change has an increasing impact on all of us, locally led community responses are becoming more and more important and Climate Coaches have an exciting role to play in creating truly resilient communities. Linking to our work on 52 Climate Actions.



University of York 'Fix Our Food' / Urban Agriculture Consortium / Northern Real Farming Conference. We have been supporting these initiatives with seats on advisory boards, links to member projects, sessions at events and technical knowledge. Work included the generation of new video materials for farmers, exploration of how we can support new entrants into farming and a Yorkshire wide permaculture style landscape data modelling initiative that will feed into national research for Defra.





MEMBER LED ACTIVITIES

Diploma Working Group (DWG). Provides a forum for tutors, apprentices and staff, guiding the Association's Diploma strategy. The DWG spent a significant amount of time in the previous 2 years developing a new system that was launched in September 2020. We are currently supporting existing apprentices to complete their work or move to the new system. There's a huge amount of creativity in the Diploma network with apprentices developing designs for a wide range of home, community, farming and other contexts. The new website and design library helps to make many of them much more accessible.

diploma.permaculture.org.uk/

Education Working Group (EWG). Supports member led work on education and guides the Association's education strategy and work plan. This year the EWG have continued to do curriculum development to widen the reach of permaculture, reviewed curricula in light of learning more deeply about Justice, Equity, Diversity and Inclusion and helped to plan and deliver our first online Educators meeting. Work continued on a post PDC, modular short course to support people progressing towards the diploma.

www.permaculture.org.uk/education/education-working-group

Paramaethu Cymru is the Permaculture Association's strategic network in Wales and an official branch. This year they have concentrated on the Permaculture Gathering which was held in September which was a huge success. They will be building on that success in coming months, seeking to bring more members into the process and building support for a new phase of exciting and strategic work in Wales. Wales has very supportive national policy, so the PA will be supporting PC to make use of this and help Wales to become a leading example of permaculture globally.

wales.permaculture.org.uk/

Permaculture Scotland. This is the Permaculture Association's strategic network in Scotland, and its work is generally financed through an annual gathering which sadly had to be cancelled again. A dedicated working group helps to run the website and oversee project activities, such as the online learning work in the Highlands and Islands. The group also prepared events and information for COP26 in Glasgow. Scotland also has many opportunities that are not available in England, and with the new fundraiser we will be supporting a new phase of work to develop in 2023. scotland.permaculture.org.uk/



““The care of the Earth is our most ancient and most worthy, and after all our most pleasing responsibility. To cherish what remains of it and to foster its renewal is our only hope.”

— Wendell Berry

SUPPORT SERVICES

This work underpins our success. It is where we do all the technical work, staff care, planning, financial management and other administrative support for the teams delivering Charitable Trading and Projects. This year saw a successful handover from Celia Ashman to Rachel Crosby, our new Operations Lead, lots of recruitment, and an upgrade to our internal reporting system and project management process.

Most notably, we are doing a complete overhaul of our website, which was required for both technical reasons (we have to upgrade the ‘software’) and because the site has become too large, sprawling and hard to navigate. We are integrating, refining, reviewing the brand and logo, simplifying and preparing for a launch in Spring 2023. A huge thanks to all the staff and volunteers that have contributed to the support services work!

Allocation of grants

ALLOCATION OF GRANTS

The Permaculture Association supports a range of UK and international member led projects, this year that has included the Himalayan Permaculture Group, Sector 39, Stichting Reculture Foundation, IPEN, Affinity/Steward Community Woodland, PermEZone, and iACT project partners. See note 8 in the accounts.

VOLUNTEERS

Thanks to all the volunteers that have been helping with online and in person events, working groups, project work, and in the Leeds office. Numbers are still lower than ‘pre-covid’, but are steadily increasing again. Estimated this year to be the equivalent of around three full time staff members (a 50% increase on last year), so very significant.



HOW WE MEASURE PERFORMANCE

A variety of measures are used to understand whether our work is on track within each area. Common to all are financial measures - primarily monitoring planned versus actual expenditure. We also use online surveys, participant interviews, monitoring of progress towards key milestones using gantt charts, event and workshop feedback, web analytics, monitoring numbers of apprentices, members, tutors, sales, visitors, et cetera! Data is assembled by staff for review at the quarterly planning day on the Monitoring Report, and made available as a summary each quarter to the Board. Monitoring data is linked to aims.

This year we began the process of updating our Theory of Change, which will then feed into more targeted monitoring and evaluation of key outputs and outcomes. Will be completed early 2023.

FUNDRAISING

Our major funding effort this year was responding to the National Lottery's 'Growing Great Ideas' Fund. Sadly that fund was mysteriously pulled at very short notice, and despite putting in a very high quality proposal, we were told via a standard email that we did not meet the criteria and have received no feedback whatsoever, despite requests. This is highly disappointing given there were 50 partners and we had spent 8 months developing a comprehensive £5 Million proposal. We are now concentrating on some smaller project proposals, and have appointed a new staff member to support more regular applications.

SIGNIFICANT FACTORS AFFECTING THE CHARITY IN 2021-2022

Ongoing inflation and increasing pressure on staff wages will be a significant factor affecting charity finances in the year ahead.



BENEFICIARIES

The Permaculture Association serves the public, its members and the wider international permaculture community. Specific projects and events are able to engage specific groups, and we are working to increase our offer to ensure that a greater diversity of people can be included. A new Board level sub-committee is charged with understanding barriers to participation in permaculture and the Permaculture Association, and will help us to increase the diversity of people involved.



FINANCIAL REVIEW

SUMMARY OF THE YEAR

The Statement of Financial Activities shows a deficit on charitable trading (unrestricted) activities of £8,992.

This was due to a number of factors. We had to switch to a new IT platform for our on-line learning product when the previous supplier withdrew, resulting in un-budgeted depreciation charges of £5,404. There were also increased payroll costs due to staff changes and increased resources aimed at meeting the aims in our strategic plan following review by the Trustees in November 2021.

In general our income held up well with a small increase in members' subscriptions and education activities breaking even, though we had budgeted for higher figures. Many members also made donations which helped to keep the deficit to manageable proportions and was greatly appreciated by Trustees. The deficit

can also be considered sustainable when looking at unrestricted reserves which still stand at a very healthy £79,519.

Restricted activity produced a cash surplus of £46,292, mainly due to the iACT and Mother Nature project grants coming in, with expenditure to follow in subsequent years. Receipts and project costs are booked when they arise, often in different financial years. This makes for more volatility in year by year results but over long periods the differences balance out, as project budgets are rarely overspent.

The combined surplus for unrestricted and restricted activities was therefore £37,300.

The overall picture is one of financial resilience, supporting the Trustees' opinion that the Association remains a going concern.

SIGNIFICANT EVENTS

There were no significant financial events.

FUNDING SOURCES

These are detailed in the notes 3 and 4 of the accounts. A huge thanks to all of our regular donors with a special mention to the generous donation from Beach Tree Corner. We also received an asset lock payment from the National Forest Gardening Scheme which wound up as a CIC during the year.

PRINCIPAL RISKS & UNCERTAINTIES

There are three key financial risks to the organisation. Firstly the uncertain funding environment with increased competition for funds, with funding diverted from environmental causes to more immediate needs such as poverty and hardship. Secondly, the cost of living crisis will impact on the ability of members, learners and supporters to join, donate and learn with the PAB and its network of projects and educators. Thirdly, ongoing inflationary pressures have the potential to increase costs and for very understandable requests for increases in staff wages. The main steps to mitigate these risks are to continue to maintain and develop our diverse sources of charitable trading and project work, and to continue to increase the value we provide members and the public through our work. We will work to maintain our existing level of service.

RESERVES

At the end of the period the charity held total funds of £237,569. These break down as: Unrestricted £79,519 Restricted £158,050.

The unrestricted reserves policy of the Association is to aim for 6 months running costs, assessed as half the previous year's expenditure on unrestricted charitable trading activities. This suggests a figure of around £77,000, which at £79,519, we are exceeding.

Reserves are held to ensure the continuation of the Association in the event of a significant reduction in funding or unexpected expenditure.

PLANS FOR THE FUTURE

The new Theory of Change will help to review and refine our long term strategy and business plan, and set priorities for the next phase of fundraising and organisational development. This will certainly mean some reprioritising of existing work, as well as the potential to stop doing some activities and for introducing new areas of work. However, there are many aspects we are very clear about and plans for the year ahead include:

- **Launching the new website.**
- **Launching the Community Hub which will act as an online forum for members.**
- **Launching a series of monthly member events.**
- **Co-hosting the next online European Permaculture Forum in March.**
- **Securing funds for the project network, education development and increasing diversity.**
- **As well as completing existing project commitments and offering our current services.**

"Helped me take more responsibility and therefore power of my life"

"Helped me make sense of my life and gave me the tools to make a difference."

"Gives me an alternative frame and reference for my life that gives me freedom to live in a nature based reality"

"Mindset shift - from goal orientated to process orientated/curiosity and observation led"

"Permaculture is giving me focus to implement change in my life"

"Triggered and catalysed a huge unlearning process, re-evaluating all the ways and values we were taught from school."

"Helps me to embody and maintain a path which copes with reflexes to trauma patterns in a compassionate, loving and capable way."

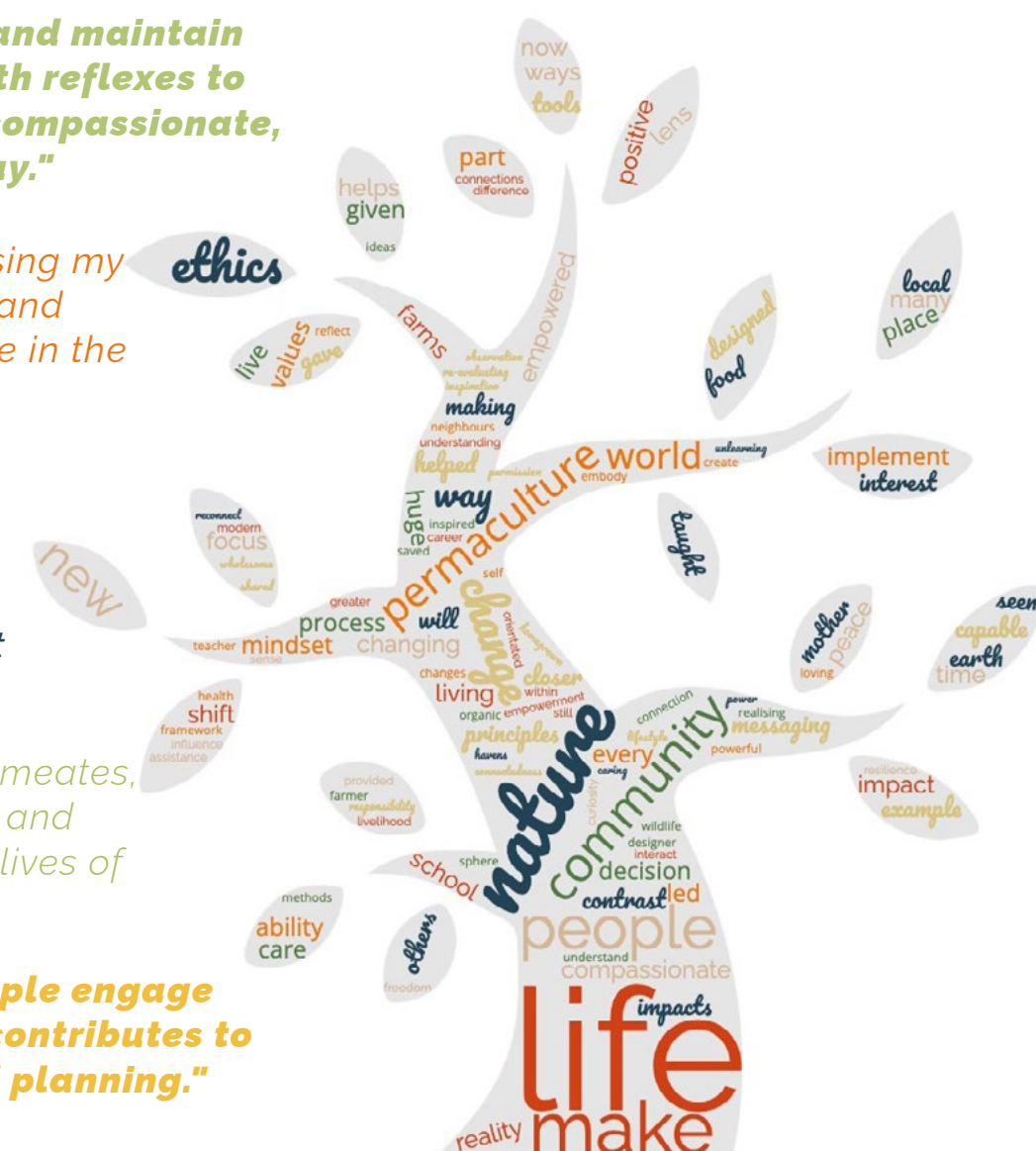
"Empowerment: realising my own ability to create and affect positive change in the world."

"Coming into a place of greater connectedness, making changes to my lifestyle that reflect this."

"Once permaculture permeates, it becomes a way of life and ripples through into the lives of others."

"Changes in how people engage and how everybody contributes to decision making and planning."

"Permaculture picks up and carries ideas and techniques like 'no-dig' and brings them into human consciousness."



"What is the significant change or impact that permaculture has had?"

Theory Of Change Workshop quotes

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment, appointment and induction of new trustees is managed by the Board's Nominations Committee. Trustees are required to be members of the Charity. Prospective board members are identified and invited to attend board meetings prior to elections in order to meet current trustees, learn about the roles, responsibilities and the approach that we take to governance. Information is given about the general roles and responsibilities and training is offered to those that require it. Prospective trustees are then recommended (or not) by the Board during the election process. Election processes are detailed in full within the Memorandum and Articles of Association. All members are invited to find out about and apply to become Board members.

The Board uses the 'Policy Governance' approach. This details four key policies that are reviewed annually: 1. Aims; 2. Board self-management; 3. Board-executive relations; and 4. Executive limitations. Policy Governance is forward facing and strategic and provides a rigorous approach to the task of governance. In addition to reviewing the policies, Board members also undertake a series of discussion topics for their self-education, receive regular reports from the executive, and undertake stakeholder consultations.

The Board delegates day-to-day responsibility to the Chief Executive, who seeks to deliver the charity's aims described in policy 1, within the limitations as set out in policy 4. The Chief Executive manages staff through a series of quarterly planning days, supervision sessions and weekly stand up meetings. The emphasis is

on staff self-management, open reporting, and flexible team working using an 'agile' approach. Staff work within one or more teams that deliver within the areas of work set out above. Each team has an operational leader who keeps track of progress.

Member-led working groups are supported by a staff member, who ensures that they work within the limitations and towards the aims of the organisation.

Strategy, business plans and budgets are prepared by the Chief Executive in consultation with staff, volunteers, working groups, members and other stakeholders, and then given to the board for review, feedback and finally, approval. With a clear focus on specifying the four policies, and being well informed via discussion topics, progress reports and stakeholder engagement, the board is able to balance strategic direction with effective delegation.

The organisation is a charitable company limited by guarantee, incorporated on 17th August 2006 and registered as a charity on 8th November 2006 (having first established as an unincorporated charity in 1986, and a group of committed pioneers in 1983). The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the

event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Expenses reclaimed from the charity are set out in the notes to the accounts.

The Permaculture Association has no subsidiaries, with Permaculture Scotland and other working groups, operating as integral parts of the organisation. Paramaethu Cymru now has special status as our first official Branch. The

Permaculture Association is a founding member of the European Permaculture Network and Ecolise. We work with many other charities, networks and organisations through our funded work, at events and for occasional workshops and seminars.



STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Permaculture Association (Britain) for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 13/12/2022 and signed on their behalf by

Les Moore
Chair

Les Moore



REPORT TO THE MEMBERS AND TRUSTEES OF PERMACULTURE ASSOCIATION (BRITAIN)

Report to the members and trustees of Permaculture Association (Britain)

I report on the accounts of the charity for the year ended 30 June 2022 set out on pages 40 to 65.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011. The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and section 144 of the Charities Act 2011 do not apply. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations (as amended) and section 130 of the Charities Act 2011
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) and the requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 of the Charities Act 2011
 have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

13/12/2022

P Morrello

Permaculture Association (Britain)
 Statement of Financial Activities
 (including Income and Expenditure account)
 for the year ended 30 June 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2021 £</i>
Income from:							
Donations and legacies	3	106,898	27,308	134,206	81,261	7,610	88,871
Charitable activities	4	56,813	227,325	284,138	79,271	158,976	238,247
Investments	5	874	-	874	926	-	926
Total income		164,585	254,633	419,218	161,458	166,586	328,044
Expenditure on:							
Charitable activities	6	179,784	202,134	381,918	153,612	159,262	312,874
Total expenditure		179,784	202,134	381,918	153,612	159,262	312,874
Net income/(expenditure) for the year	9	(15,199)	52,499	37,300	7,846	7,324	15,170
Transfer between funds		6,207	(6,207)	-	13,130	(13,130)	-
Net movement in funds for the year		(8,992)	46,292	37,300	20,976	(5,806)	15,170
Reconciliation of funds							
Total funds brought forward		88,511	111,758	200,269	67,535	117,564	185,099
Total funds carried forward		79,519	158,050	237,569	88,511	111,758	200,269

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

Permaculture Association (Britain)
Company number 5908919

Balance sheet as at 30 June 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	15	-	-
Intangible assets	16	19,400	11,921
Total fixed assets		19,400	11,921
Current assets			
Stock		456	895
Debtors	17	31,476	7,892
Cash at bank and in hand		315,485	295,416
Total current assets		347,417	304,203
Liabilities			
Creditors: amounts falling due in less than one year	18	(129,248)	(115,855)
Net current assets		218,169	188,348
Net assets		237,569	200,269
The funds of the charity:			
Restricted income funds	20	158,050	111,758
Unrestricted income funds	21	79,519	88,511
Total charity funds		237,569	200,269

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

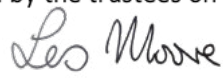
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question 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 are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 44 to 65 form part of these accounts.

Approved by the trustees on 13/12/2022 and signed on their behalf by:


Les Moore (Chair)


David Hewitt (Treasurer)

Permaculture Association (Britain)

Statement of Cash Flows
for the year ending 30 June 2022

	Note	2022	2021
		£	£
Cash provided by/(used in) operating activities	24	32,078	18,300
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		874	926
Purchase of intangible fixed assets		(12,883)	(7,491)
Cash provided by/(used in) investing activities		(12,009)	(6,565)
Increase/(decrease) in cash and cash equivalents in the year		20,069	11,735
Cash and cash equivalents at the beginning of the year		295,416	283,681
Cash and cash equivalents at the end of the year		315,485	295,416

1 Accounting policies

The principal accounting policies adopted, judgments 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Permaculture Association (Britain) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

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.

g Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

h Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

i 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 all costs undertaken to further the purposes of the charity and their associated support costs.

Notes to the accounts for the year ended 30 June 2022 (continued)

j Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

k 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 charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

l Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

m Intangible fixed assets

Intangible fixed assets are capitalised software costs for the online learning platform. Depreciation will be provided on a straight line basis over a three year period once the asset is brought into use.

n Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost.

o Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

p Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

q Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the accounts for the year ended 30 June 2022 (continued)

r Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

s Financial instruments

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

t Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 7.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and in Scotland, and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2022 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Donations	33,166	27,308	60,474	11,641	7,610	19,251
Affinity schemes	249	-	249	907	-	907
Membership	63,853	-	63,853	60,702	-	60,702
Donations in kind	9,630	-	9,630	8,011	-	8,011
Total	106,898	27,308	134,206	81,261	7,610	88,871

Every year the association depends upon thousands of hours of volunteer time. Accounting standards do not permit us to assign a value to this in our accounts.

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Charitable trading						
Grants	665	-	665	5,032	-	5,032
Shop income and sales	10,188	-	10,188	5,473	-	5,473
Registration and tutorials	15,494	-	15,494	35,956	-	35,956
Events	19,984	-	19,984	13,198	-	13,198
Consultancy	2,875	-	2,875	1,400	-	1,400
Administration charges	879	-	879	2,120	-	2,120
	50,085	-	50,085	63,179	-	63,179

Notes to the accounts for the year ended 30 June 2022 (continued)

Grant funded projects						
Grants	-	207,913	207,913	-	143,058	143,058
Other income	2,278	4,138	6,416	4,514	-	4,514
	2,278	212,051	214,329	4,514	143,058	147,572
Member-led projects						
Grants		5,175	5,175	-	5,082	5,082
Other income	3,730	10,099	13,829	1,146	7,836	8,982
Events	720	-	720	10,432	3,000	13,432
	4,450	15,274	19,724	11,578	15,918	27,496
Total income from charitable activities	56,813	227,325	284,138	79,271	158,976	238,247
5 Investment income	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Income from bank deposits	874	-	874	926	-	926

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2022 (continued)

6 Analysis of expenditure on charitable activities

	Charitable trading £	Grant-funded projects £	Member-led projects £	Total 2022 £	Charitable trading £	Grant-funded projects £	Member-led projects £	Total 2021 £
Staff costs	77,773	104,842	7,282	189,897	69,197	65,272	8,146	142,615
Capitalisation: staff costs	(243)	-	-	(243)	(7,491)	-	-	(7,491)
Activities	12	7,206	-	7,218	(1,110)	920	11,272	11,082
Administration	19,824	3,171	14,238	37,233	14,833	1,736	1,423	17,992
Travel and subsistence	67	586	-	653	-	-	29	29
Grants - see note 8	-	39,061	18,020	57,081	-	30,479	32,524	63,003
Legal and professional	-	-	-	-	-	-	-	-
Support costs (see note 7)	35,886	48,990	3,403	88,279	40,855	38,539	4,810	84,204
Governance costs (see note 7)	732	999	69	1,800	699	659	82	1,440
	134,051	204,855	43,012	381,918	116,983	137,605	58,286	312,874
Restricted expenditure	-	167,965	34,169	202,134	-	116,398	42,864	159,262
Unrestricted expenditure	134,051	36,890	8,843	179,784	116,983	21,207	15,422	153,612
	134,051	204,855	43,012	381,918	116,983	137,605	58,286	312,874

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2022 (continued)

7 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2022 £	Support £	Governance £	Total 2021 £
Staff costs	Staff costs	60,432	-	60,432	57,032	-	57,032
Events	Staff costs	949	-	949	342	-	342
Premises Costs	Staff costs	6,844	-	6,844	3,366	-	3,366
Admin	Staff costs	9,160	-	9,160	17,491	-	17,491
Travel and subsistence	Staff costs	499	-	499	692	-	692
Donated web services	Staff costs	9,630	-	9,630	-	-	-
Exchange loss	Staff costs	192	-	192	4,604	-	4,604
Legal and professional	Staff costs	573	-	573	677	-	677
Independent Examiner	Staff costs	-	1,800	1,800	-	1,440	1,440
		88,279	1,800	90,079	84,204	1,440	85,644
Allocated as follows:							
Charitable trading		35,886	732	36,618	40,855	699	41,554
Grant funded projects		48,990	999	49,989	38,539	659	39,198
Member led projects		3,403	69	3,472	4,810	82	4,892
		88,279	1,800	90,079	84,204	1,440	85,644

Notes to the accounts for the year ended 30 June 2022 (continued)

8 Grants made to institutions

Name of institution	Purpose	2022 £	2021 £
Himalayan Permaculture Sector 39	Educational support, curriculum development, training, facilitation and enterprise in permaculture	3,956	221
ReAlliance	Bringing together field practitioners, policy makers, educators, community leaders and humanitarian and development workers	5,486	14,173
Stichting Reculture Foundation	For work towards digital services for the permaculture community	-	10,830
Payments to project partners of iACT - iACT is creating a good practice guide, toolkit and competency framework to enable learning and demonstration centres (including LAND centres) to i) scale up their local and bio-regional regenerative impacts, and ii) fulfil their potential to help society respond to the climate and ecological emergencies.		10,422	6,600
Permezone	Pilot program training and supporting farmers in East Africa.	30,038	30,479
IPEN	International Permaculture Education Network supports local demonstration sites.	805	700
Affinity Woodland	For work at Steward Wood permaculture site.	2,000	
Other		1,000	
		359	
		<u>54,066</u>	<u>63,003</u>

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	5,404	4,088
Exchange differences	191	4,604
Independent examiner's fee	1,800	1,440
	<u>1,800</u>	<u>1,440</u>

10 Staff costs

Staff costs during the year were as follows:	2022 £	2021 £
Wages and salaries	158,676	137,788
Pension costs	1,427	1,101
Freelance staff costs	103,184	53,609
	<u>263,287</u>	<u>192,498</u>

Notes to the accounts for the year ended 30 June 2022 (continued)

Allocated as follows:

Charitable activities	202,855	135,124
Support costs	60,432	57,374
	<u>263,287</u>	<u>192,498</u>

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 19 (2021: 18).

The key management personnel of the charity comprise the trustees, and the posts of Chief Executive and Operations Lead. The total employee benefits of the key management personnel of the charity were £31,203 (2021: £18,984).

11 Trustee remuneration and expenses, and related party transactions

During the year, trustees Tammy Dallaston (£66) and Carla Moss (£475) received payment for services provided to the charity.

Five members of the management committee received travel and subsistence expenses during the year totalling £379 (2021: no trustee expenses).

Aggregate donations from related parties were £Nil (2021: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

12 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
British Council	116,579	40,627
Coronavirus Job Retention Scheme	665	5,032
	<u>117,244</u>	<u>45,659</u>

13 Funds received as agent

During the year the charity received £146,866 from the Network for Social Change as agent for the Landworkers Alliance, and £30,000 from the UBS UK Foundation as agent for Digital Commons. No balances were held at the reporting date.

Notes to the accounts for the year ended 30 June 2022 (continued)

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

15 Fixed assets: tangible assets

	Equipment £
Cost	
At 1 July 2021	1,940
At 30 June 2022	1,940
Depreciation	
At 1 July 2021	1,940
At 30 June 2022	1,940
Net book value	
At 30 June 2022	-
At 30 June 2021	-

16 Fixed assets: intangible assets

	On-line learning platform £	Website platform (development) £	Total £
Cost			
At 1 July 2021	16,009	-	16,009
Additions	243	12,640	12,883
At 30 June 2022	16,252	12,640	28,892
Depreciation			
At 1 July 2021	4,088	-	4,088
Charge for the year	5,404	-	5,404
At 30 June 2022	9,492	-	9,492
Net book value			
At 30 June 2022	6,760	12,640	19,400
At 30 June 2021	11,921	-	11,921

Notes to the accounts for the year ended 30 June 2022 (continued)

17 Debtors

	2022 £	2021 £
Trade debtors	5,334	281
Prepayments and accrued income	16,583	1,742
Gift aid receivable	6,955	5,869
Other debtors	2,604	
	31,476	7,892

18 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and other creditors	26,022	20,897
Deferred income	103,226	94,958
	129,248	115,855

19 Deferred income

	2022 £	2021 £
Event tickets sold in advance	5,740	507
Diploma fees sold in advance	97,486	94,451
	103,226	94,958

Notes to the accounts for the year ended 30 June 2022 (continued)

20 Analysis of movements in restricted funds

Current period

	Balance at 1 July 2021 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2022 £
Grant funded projects					
BLAST	(3,945)	13,632	(8,618)	-	1,069
Capacity+	48,510	51,900	(52,570)	-	47,840
Community Climate					
Coaches	7,434	6,418	(13,852)	-	-
Ecolise	2,377	2,889	(1,755)	-	3,511
iACT	3,922	116,579	(52,179)	-	68,322
Permaculture CoLab	10,356	66	(10,422)	-	-
52 Climate Actions	14,247	5,706	(14,726)	-	5,227
Mother Nature	-	12,427	(6,228)	-	6,199
Permaculture Responds Scotland	12,641	8,137	(6,615)	(2,870)	11,293
Pebble	4,500	-	(1,000)	(3,500)	-
	100,042	217,754	(167,965)	(6,370)	143,461
Member-led projects					
Children in Permaculture		3,345	(937)		2,408
Digital Circle	310	177	(487)	-	-
IPEN	5,711	-	(4,354)	-	1,357
IPC Scholarship	563	60	-	-	623
PFP	824	-	(168)	-	656
IPES	380	-	-	-	380
Himalayan PG	3,048	7,023	(4,141)	-	5,930
Marda	50	195	(152)	-	93
PermEzone	650	700	(808)	-	542
Re-Alliance	180	-	(180)	-	-
Sector 39	-	8,375	(5,775)	-	2,600
Ukraine crowdfunder	-	16,004	(16,167)	163	-
Other	-	1,000	(1,000)		-
	11,716	36,879	(34,169)	163	14,589
Total	111,758	254,633	(202,134)	(6,207)	158,050

Notes to the accounts for the year ended 30 June 2022 (continued)

Analysis of movements in restricted funds

Comparative period

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2021 £
Grant funded projects					
BLAST	(780)	9,440	(12,605)	-	(3,945)
Capacity+	41,248	56,900	(27,118)	(22,520)	48,510
Community Climate					
Coaches	-	15,414	(7,980)	-	7,434
Ecolise	-	3,117	(740)	-	2,377
iACT	-	40,628	(36,706)	-	3,922
Permaculture CoLab	-	21	(7,185)	17,520	10,356
52 Climate Actions	8,718	19,200	(13,671)	-	14,247
Mother Nature	(2,220)	3,109	(889)		-
Permaculture Responds Scotland	4,983	-	(9,004)	16,662	12,641
Pebble	5,000	-	(500)	-	4,500
Seedbed	8	-	-	(8)	-
SHED	29,784	-	-	(29,784)	-
	86,741	147,829	(116,398)	(18,130)	100,042
Member-led projects					
Digital Circle	3,938	1,016	(9,644)	5,000	310
IPEN	7,311	-	(1,600)	-	5,711
IPC Scholarship	495	68	-	-	563
PFP	1,015	-	(191)	-	824
IPES	380	-	-	-	380
Himalayan PG	-	3,275	(227)	-	3,048
Marda	512	120	(582)	-	50
PermEzone	-	1,360	(710)	-	650
Re-Alliance	13,202	2,082	(15,104)	-	180
Sector 39	3,970	10,836	(14,806)	-	-
	30,823	18,757	(42,864)	5,000	11,716
Total	117,564	166,586	(159,262)	(13,130)	111,758

Notes to the accounts for the year ended 30 June 2022 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Children in Permaculture	EU funding towards a wide range of education services for children
BLAST	The BLAST partnership will enable trainers, facilitators and community champions to deliver transformative learning opportunities for citizens, communities and professionals that engage as change-makers in the social-ecological transition.
Capacity+	Capacity+ is a three year funded project to boost the capacity of the Permaculture CoLab, an online space working to enhance the cohesion and effectiveness of local to global permaculture networks.
Community Climate Coaches	An EU Erasmus + funded programme to train and support community leaders with the aim of inspiring locally led, community responses to climate change
Ecolise	Network of networks supporting and coordinating community led sustainability initiatives across Europe, including Transition, Permaculture, Ecovillages and other organisations active in this work
iACT	iACT is creating a good practice guide, toolkit and competency framework to enable learning and demonstration centres (including LAND centres) to i) scale up their local and bioregional regenerative impacts, and ii) fulfil their potential to help society respond to the climate and ecological emergencies.
Permaculture CoLab	Funding for this project from anonymous donor
Information for Action on Climate Change - 52 Climate Actions	The information on action for climate change project: building a website of simple, practical solutions to climate change that anyone anywhere can use to transform homes, communities and landscapes.
Mother Nature	Partnership project to equip professionals with adult learning tools and permaculture skills to support and empower mothers in developing, recognising and validating skills acquired through the experience of becoming mothers. Funded by Erasmus Plus.
Permaculture Responds	New work to provide support for local groups and projects in the face of Covid-19 and the unfolding economic recession.
Digital Circle	For work towards digital services for the permaculture community
IPEN	For development of International Permaculture Education Network, case studies, website.
IPC Scholarship	Towards costs and bursaries for the 14th International Permaculture Convergence in Argentina
PFP	Development of partnerships, outreach and education for a People's Food Policy.
IPES	The Instituto de Permacultura de El Salvador has been supported by the Permaculture Association since 2006 and we continue to enable members to support them with donations.
Marda	Marda is a Palestinian permaculture farm and we continue to enable members to support them with donations.
Ukraine Crowdfunder	Permaculture Association (Britain) is part of a group of organisations helping to raise money for medical equipment for Ukrainian colleagues.
Re-Alliance	Bringing together field practitioners, policy makers, educators, community leaders and humanitarian and development workers. Sharing skills and experiences to grow the influence and impact of regenerative development in the humanitarian field.

Notes to the accounts for the year ended 30 June 2022 (continued)

Sector 39 Educational support, curriculum development, training, facilitation and enterprise in permaculture. Works with schools, refugee agencies, individuals and communities using permaculture to transform the ethos of an entire school or community

Permaculture Responds was an initiative to deal with the impact of Covid on the Permaculture network. SHED and the Network for Social Change both made grants to the society. In the year money was transferred to the move online as a response to Covid. grant income for Pebble was similarly transferred to our OL team for work done in Scotland under terms of the Pebble grant.

21 Analysis of movement in unrestricted funds

	As at 1 July 2021	Income	Expenditure	Transfers	As at 30 June 2022
	£	£	£	£	£
General fund	65,624	160,657	(174,105)	3,702	55,878
Designated funds					
Contingency Funds	18,077	-	-	-	18,077
Ethical Lifestyle	-	2,278	(4,142)	1,864	-
NRFC	-	675	(1,316)	641	-
Permaculture Scotland	3,270	-	(195)	-	3,075
Paramaethu Cymru	1,540	975	(26)	-	2,489
	22,887	3,928	(5,679)	2,505	23,641
	88,511	164,585	(179,784)	6,207	79,519
Comparative period					
	As at 1 July 2020	Income	Expenditure	Transfers	As at 30 June 2021
	£	£	£	£	£
General fund	45,074	160,986	(153,566)	13,130	65,624
Designated funds					
Contingency Funds	18,077	-	-	-	18,077
Permaculture Scotland	2,942	343	(15)	-	3,270
Paramaethu Cymru	1,442	129	(31)	-	1,540
	22,461	472	(46)	-	22,887
	67,535	161,458	(153,612)	13,130	88,511

Notes to the accounts for the year ended 30 June 2022 (continued)

Name of unrestricted fund	Description, nature and purposes of the fund			
General fund	General unrestricted funds held by the charity			
Contingency Funds	A designated fund for potential close down costs			
Ethical Lifestyle	Partnership with Ethical Consumer Research Association			
NRFC	Northern Real Farming Conference			
Permaculture Scotland	Scottish working group			
Paramaethu Cymru	Welsh working group			
22 Analysis of net assets between funds	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Intangible fixed assets	19,400	-	-	19,400
Net current assets/(liabilities)	82,770	23,641	111,758	218,169
Total	102,170	23,641	111,758	237,569
Comparative period	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2021 £</i>
Net current assets/(liabilities)	65,624	22,887	111,758	200,269
Total	65,624	22,887	111,758	200,269

23 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2022 £	2021 £	2022 £	2021 £
Less than one year	6,000	4,936	-	-
Less than one year	6,000	4,936	-	-

Notes to the accounts for the year ended 30 June 2022 (continued)

24 Reconciliation of net movement in funds to net cash flow from operating activities	2022 £	2021 £
Net income/(expenditure) for the year	37,300	15,170
Adjustments for:		
Depreciation charge	5,404	4,088
Dividends, interest and rents from investments	(874)	(926)
Decrease/(increase) in stock	439	349
Decrease/(increase) in debtors	(23,584)	(4,631)
Increase/(decrease) in creditors	13,393	4,250
Net cash provided by/(used in) operating activities	32,078	18,300



"I am the wilderness."
Brene Brown

 **PERMACULTURE**
ASSOCIATION
PERMACULTURE.ORG.UK

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Accounts



ANNUAL REPORT 2021

***Permaculture Association
(Britain)
Report and financial
statements
For the year ended 30th
June 2021***



PERMACULTURE
ASSOCIATION

**Building a
network
of systems
thinkers
with the
power to
create
healthy
cultures
and
ecosystems.**



COMPANY

Company number 5908919

Charity number 1116699 (England and Wales) and SC041695 (Scotland).

Registered office and operational address:
Hollybush Conservation Centre, Broad Lane, Kirkstall, Leeds, LS5 3BP

Other names the charity is known by: Permaculture Association

TRUSTEES

Trustees, who are also directors under company law, who served during the year were as follows:

Mr Graham Wood		Appointed 21/11/2015
Mr Les Moore	Chair	Appointed 09/11/2017
Ms Jo Barker	Secretary	Appointed 17/11/2018
Ms Gihan Soliman		Appointed 17/11/2018
Ms Scarlett Penn		Appointed 17/11/2018
Mr David Hewitt	Treasurer	Appointed 03/12/2020
DMs Tammi Dallaston		Appointed 03/12/2020
Mr Andrew De La Haye		Appointed 03/12/2020
Ms Heather Elgar		Appointed 03/12/2020
Mr Paul Mehew		Appointed 03/12/2020
Mr Scott Moncur		Appointed 03/12/2020
Ms Carla Moss		Appointed 03/12/2020
Ms Rachel Phillips		Appointed 03/12/2020
Mr Sammuel Yisrael		Appointed 03/12/2020

COMPANY SECRETARY
Mr Andrew Goldring

KEY MANAGEMENT PERSONNEL
Mr Andrew Goldring, Chief Executive, Ms Celia Ashman, Operations Lead, Mrs Sally-Ann Delf, Finance Coordinator.

BANKERS
Unity Trust Bank, Nine Brindleyplace, Birmingham, B1 2HB
Ecology Building Society, 7 Belton Road, Silsden, Keighley, West Yorkshire, BD20 0EE
Cooperative Bank, PO Box 25, Skelmersdale WN8 6WT
Triodos Bank, Deanery Road, Bristol, BS1 5AS
MetroBank, One Southampton Row, London WC1B 5HA

Independent Examiners
Third Sector Accountancy Ltd,
Holyoake House,
Hanover Street,
Manchester,
M60 0AS

The trustees present their report and the examined financial statements for the year ended 30th June 2021.
Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on pages 0-1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

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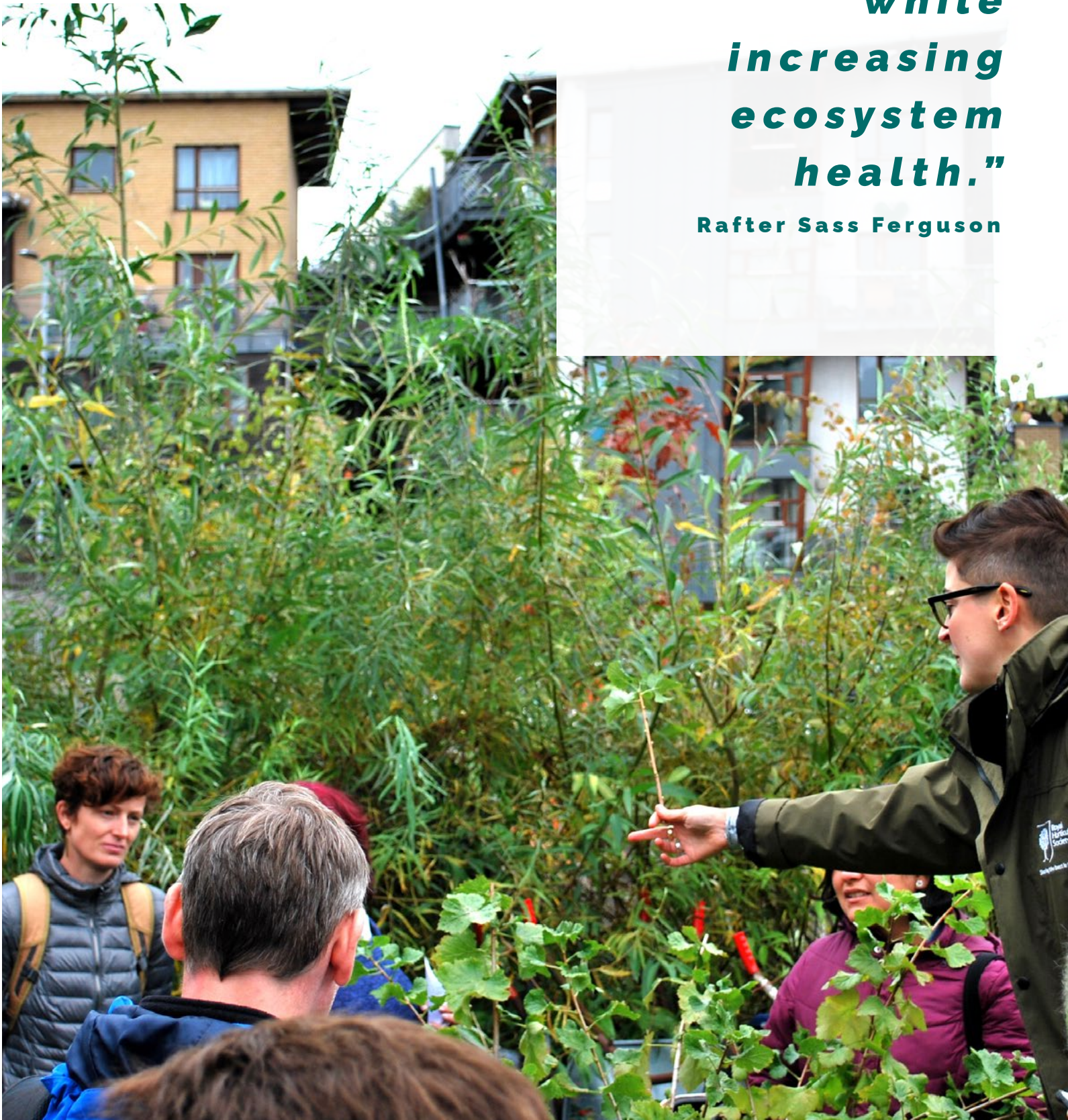
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***“Permaculture
is an approach
to meeting
human needs
while
increasing
ecosystem
health.”***

Rafter Sass Ferguson



SUMMARY

The twelve months from July 2020 to June 2021 have been both challenging and productive. We have learnt a lot and have much to celebrate.

The global pandemic has affected members, volunteers and staff and kept many of our local and national plans up in the air. Thanks to cancelled in-person events, we used our skills to organise the first online permaculture convergence and had the biggest and most diverse attendance ever. New online monthly meetings supported members, educators and local projects which helped us stay in touch with emerging needs and opportunities. Project delivery has been affected to a small degree, but we have still managed to achieve all of our key objectives.

With so many people reassessing their priorities, it seems clear that a lot more of us are keen to adopt permaculture approaches in our lives, homes and communities. This has been reflected in a growth in membership. The run up to COP26 has also been a time for society to reassess its priorities, and amongst the terrifying predictions of a hotter planet, the permaculture approach offers a practical way forward for individuals and communities that want to take action.

Which brings us to our amazing network of members and their projects and educational offerings. We have been so impressed by the creativity and dedication of members that have supported local food banks, given away surplus produce, kept services open to ensure that people

have access to outdoor activities and someone to talk to. Many permaculture businesses are thriving and recent evaluation of projects like the Apricot Centre in Devon, show just how well permaculture designed enterprises deliver on tackling climate change, increasing biodiversity and supporting people to thrive - as well as making a good living for the workers.

Our goal as a charity remains clear. We want more people to be able to do more permaculture. This is not for an ideological or dogmatic reason, but because the combination of ethical values, ecological principles and a solutions focussed design approach delivers brilliant results for people and the planet.

We are confident that a big expansion of our work is possible and necessary. We need to do some work to align our different programmes and projects, increase funds and better communicate our offer and vision and this is work that we are now undertaking. We have a great staff team, the biggest trustee team ever, and a truly brilliant membership brimming with creativity, deep ecological and technical knowledge and huge potential.

Many thanks to everyone that has helped this year. Progress has been slower than usual, for very good reasons, but much has been learnt and we are working to come out of this pandemic stronger and ready for a very exciting new phase of work in this most important decade. Your continued support is greatly appreciated.



OBJECTIVES & ACTIVITIES

The trustees review the aims, objectives and activities of the charity each year as part of the Policy Governance process that was implemented in 2008. This report looks at what the charity has achieved and the outcomes of its work over the last year. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it serves. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

PUBLIC BENEFIT

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set. Our work is designed to cater for the needs of particular groups, and also to have the widest possible public benefit.

PURPOSES & AIMS

Our charitable objects as defined in our Memorandum and Articles of Association are:

1.

(a) to advance the education of the public in the theory and practice of permaculture, the conservation of the environment, and related subjects.

(b) to carry out research into permaculture and related subjects and to publish and disseminate the results of such research with or without charge.

2. In the furtherance of these objects :

(a) to research and to collect, coordinate and disseminate information about permaculture;

(b) to produce, publish and develop, or cause to be produced, published and developed, information on permaculture, whether in printed, electronic, or other forms such as films and broadcasts, and whether gratuitous or for sale.

(c) to promote, manage or arrange courses, hands-on training, lectures, seminars, conferences, demonstrations, exhibitions, and other means and resources so as to provide and facilitate the education of the public in the theory and practice of permaculture;

3. To seek and to exercise such powers as may be incidental and conducive to the objects of the Charity.

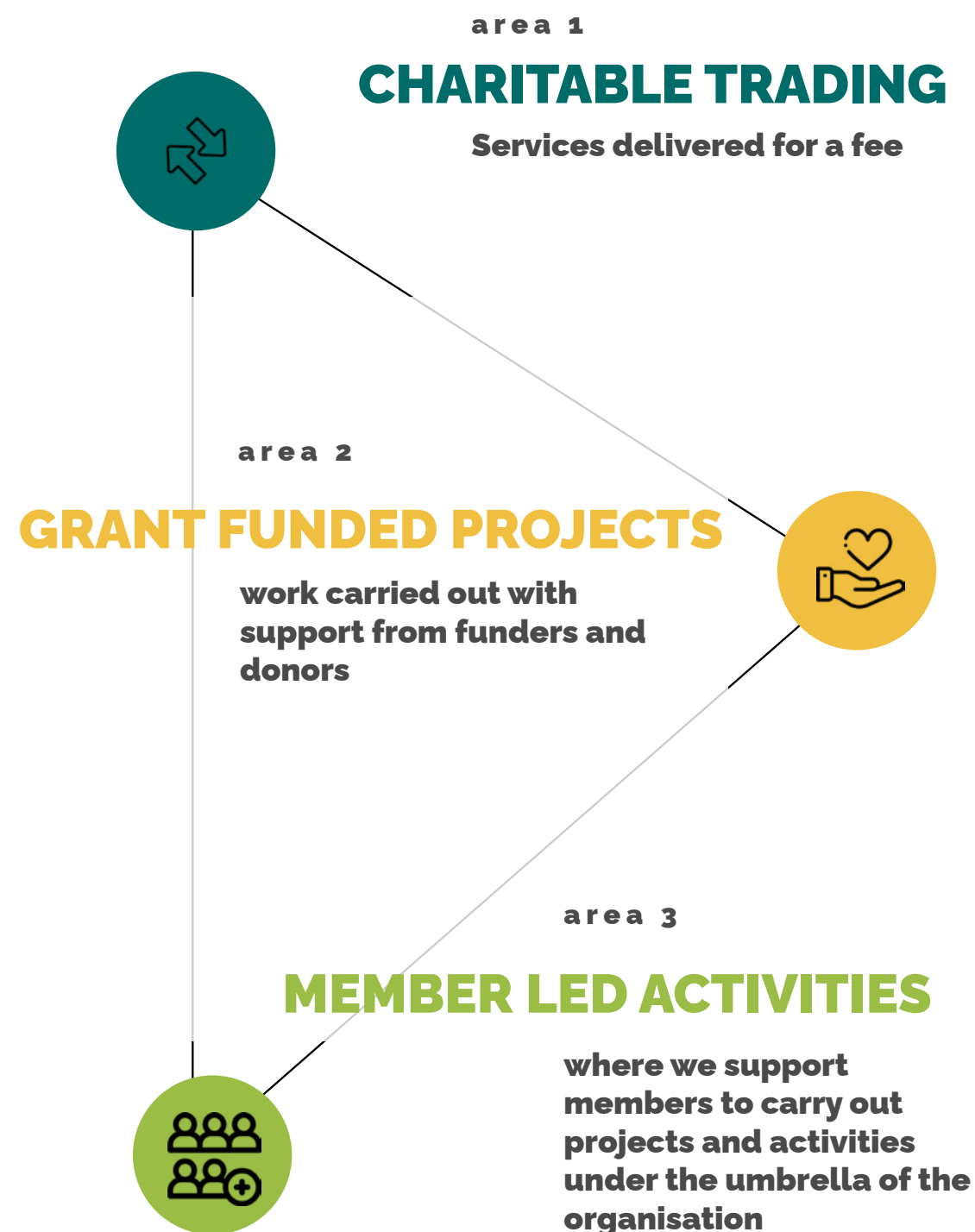


PURPOSES & AIMS

In addition, we have six aims that were reviewed last year (with no changes made):

- 1. Make permaculture accessible**
- 2. Accelerate learning about permaculture**
- 3. Grow permaculture networks**
- 4. Share and develop permaculture practice**
- 5. Work with others to tackle key challenges**
- 6. Build a smart, effective, socially responsible and sustainable organisation.**

To achieve these objects and aims the Permaculture Association carries out work within three broad areas of activity: **Charitable Trading** - services delivered for a fee; **Grant Funded Projects** - work carried out with support from funders and donors; and **Member Led Activities** - where we support members to carry out projects and activities under the umbrella of the organisation. These three areas are underpinned and supported by our **Support Services** and **Governance work**.



PURPOSES & AIMS

We use a range of strategies to achieve our aims and objectives, ranging from business and project planning, adoption of new technology and social engagement approaches to the use of permaculture ethics, principles and design methods. Our broad approach is well described by the broad activities set for aim 6 above “to build a smart, effective, socially responsible and sustainable organisation”:

1. Develop a regenerative culture and nurture leadership skills within every part of the organisation. Value contributions from members, staff and volunteers, and facilitate capacity building activities that enable everyone to support the development of the organisation and network.
2. Serve, value and engage members and beneficiaries through a strong focus on understanding their needs and the needs of the network.
3. Use smart feedback mechanisms and processes to ensure that strategy, planning and delivery are subject to ongoing improvement and innovation and are inclusive, participatory and adaptive.
4. Underpin financial stability through a mix of charitable trading, donations, fundraising, and good relationships within each area of work.

We measure success using a range of different indicators and proxies. These are presented quarterly via the Board Monitoring Report, which connects membership, financial, web, social media, project outputs and other data to our aims and outcomes.

ACHIEVEMENTS & PERFORMANCE



The charity's main activities, achievements and performance for 2020-21 and who the Permaculture Association worked with are described on the following pages. All activities are undertaken to further the Permaculture Association's charitable purposes for public benefit.



CHARITABLE TRADING

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The Permaculture Association provides its services at what we consider to be an accessible and fair cost, with strategies to make them accessible to people on low incomes such as bursary tickets for events.



MEMBERSHIP helps us to increase education, disseminate research, support network development and engage members in the work of the charity. Membership rose to over 1900 for the first time ever due to a surge in members during the start of the lockdown period. As people spent more time at home and reflected on the need for local fresh food and self sufficiency we gained more enquiries and members. Increased interest in studying permaculture at home also increased our online visibility as a network. A new series of online calls and socials have helped to provide networking and support over the lockdown months, and provided a feedback loop to understand the needs and issues our members are tackling in the covid era.

www.permaculture.org.uk/about/join

EDUCATOR MEMBERSHIP has been building over the past three years and now has over 100 international members. It aims to enhance the quality and reputation of permaculture education, support educators to be effective and offer much needed people care and support. The monthly online gathering continues with educators co-facilitating and presenting on areas of professional development. The first online Educators Gathering was a huge success with participants from across the world and clear demand to make this an annual event.

<https://www.permaculture.org.uk/education/join>

CHARITABLE TRADING

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ONLINE LEARNING helps to make permaculture education more accessible to more people, and also to provide a consistent passive revenue stream to support further education work. We have a growing range of courses with our first course - 'Design For Resilience: The foundations of permaculture' - now well-established. We have secured funds for bursary places and have supported around 30 people from marginalised groups to be able to access permaculture education for the first time. With the Pebble Trust we also supported a cohort from the Highlands and Islands to attend the course. We are working with Educator members to develop further offerings and have recently launched 'Growing Food in Small Spaces'. A percentage of income from every teacher-led course goes into a 'Fair Shares' pot which will be used to support work by member educators via an annual application process.

<https://www.permaculture.org.uk/education/online-courses>

DIPLOMA IN APPLIED PERMACULTURE DESIGN

supports members to develop and deepen their design skills and apply them to real world projects. The Diploma Working Group has been undertaking a major system upgrade and with their support we launched our new approach to apprentice support as well as a new website with a searchable library of designs in September 2020. There are now monthly online calls and a bi-monthly newsletter. The Diploma Gathering also went online with great attendance, as did tutor training, and both of these will now continue into the future as they have demonstrated that they can make the Diploma much more accessible to more people.

<https://diploma.permaculture.org.uk/>

DIPLOMA WORKING GROUP 2021 SPOTLIGHT

“First of all a massive thank you to everyone that has voluntarily contributed time to the Diploma Working Group (DWG) over the last twelve months including: Jo Barker, Barry Jones, Tomas Remiarz, Joe Sallis, Les Moore, Carla Moss, Helen White, Ann Pole, Sara Steeles, Wenderlynn Bagnall, Judy Martin and Wilf Richards. Furthermore we also need to thank anyone else that contributed time to developing other aspects of the diploma system such as the Tutors Network and Senior Tutors group especially Katie Shepherd who has been running the monthly tutor meetings. We also of course must thank Cath Marsh for holding it all together in the office and all of the staff that support her and the diploma system.

Over the last year the DWG have been actively using sociocracy to organise. This has included a change in roles and the way in which we elect people to those roles, the way in which we develop proposals, take minutes and link to other stakeholders. We now have a log book keeper (Barry and then jointly Ann and Helen), a facilitator (Les, and now Carla) and operations lead (Wilf).

Our activities over the last year have included updating various diploma documents including the criteria manual, the diploma system maintenance guide and our strategic activities plan.

Tutors have become super organised and built capacity in the last year, meeting monthly, as have the Senior Tutors as well who have developed and delivered a new CPD design for all tutors. They have also delivered registration training to seven new tutors. Welcome to Arnaud Fache, Tom Henfrey, Helen Morris-Ridout, Zach Barton, Jo Holleran, Sam Woods and Liz Postlethwaite. We also have several new completed assessment level tutors including Carla Moss, Cat Dolleris and Nim Robins.

There are not only new tutors but also seven new diploma holders in 2021 too, all added to our relatively new diploma holders network. They include Carole Egner, Charlotte Synge, Fran Osborn, Kate Gathercole, Liz Postlethwaite, Yannish Naik and Dominik Jais (who was the first to complete the new diploma system). The DWG have developed a new exit interview for diploma holders once they have finished to enable further feedback to the system.

Our plans for 2022 include further sociocratic developments, updating the assessment forms so they sync with the new criteria manual, developing the new foundation diploma programme (first two designs) and overseeing the transition to the new diploma system in Sept 2022.

If you want to contribute time to the development of the diploma system then there is always plenty to do and explore. Please get in touch with Cath in the office to find out more.

CHARITABLE TRADING



EVENTS play such a big role in supporting positive relationships and connections between members, staff and partners so when our annual in-person event was cancelled due to Covid we were curious / concerned how going online would work for the national event. After a steep learning curve we delivered a highly successful programme with over 900 registrations and some very powerful sessions and a very rich learning offer. The skills development in the team then enabled us to offer to co-host the first online European Permaculture Convergence in October 2021. With society coming to a ‘new normal’, an important area of work is to establish the new balance between online and in person events. Over the year we also supported the Northern Real Farming Conference through the advisory group and with work on a couple of smaller events that were designed to help build the real food and farming network in northern cities in conjunction with CSA UK and support from the Farming the Future fund.

<https://events.permaculture.org.uk>



OTHER

Other charitable trading has included sales of certificates, the Teachers' Guide and the Children In Permaculture Manual.

www.permaculture.org.uk/shop

Our charitable trading has performed well overall with income of £54,444 from memberships and affinity schemes and £93,976 from other education and event sales.

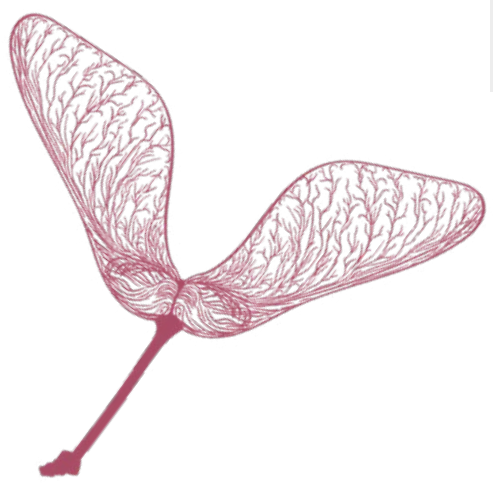
GRANT FUNDED PROJECTS

The **52 CLIMATE ACTIONS** project has developed a permaculture orientated online climate change solutions library. It was launched in July 2019 and has had very positive reviews. We have had over 35,000 visitors to the website since it launched, and have given online talks about the site to over 2,000 people in the past year. We produce a monthly online newsletter and our current focus is on reaching new audiences, building an online community, producing a physical deck of 52 Climate Action cards and creating supporting teaching materials. We are working in partnership with Permaculture South Australia and several partners in the European Union as part of the CCC and iACT projects.



52 ACTIONS WITH CHILDREN is a spin off from 52 Climate Actions which developed in 2020. We are working to produce a deck of simple outdoor action cards for young children and their families. We successfully ran a fundraising campaign in July 2021 to support the development of this project, and hope to have a finished product ready in time for Christmas 2022.

www.52climateactions.com



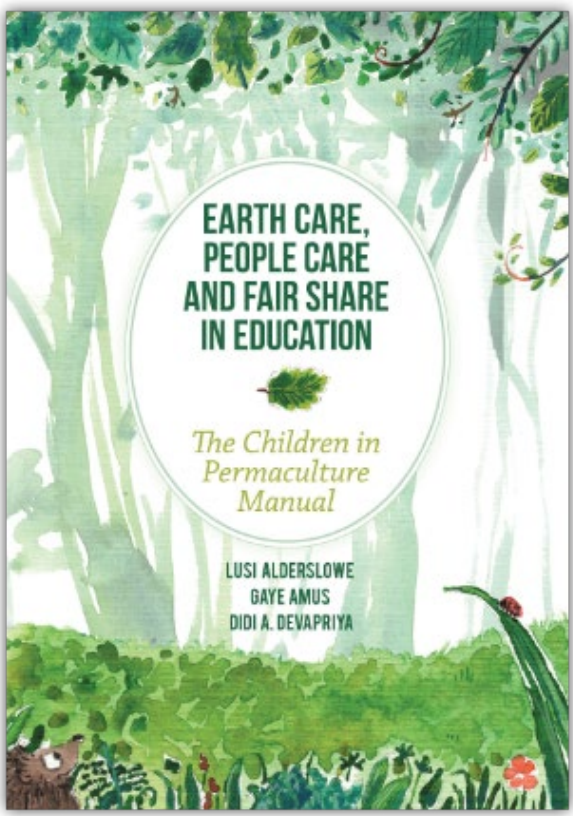
MOTHER NATURE PROJECT was funded by Erasmus+. A European partnership looked at how permaculture and similar approaches can support and nurture mothers and enable them to adopt a more sustainable lifestyle as they go through the transforming process of becoming a mother. The project has produced a guidebook, a beautiful set of cards and peer-to-peer training formats. The follow up project has now been approved.



www.mothenatureproject.org

GRANT FUNDED PROJECTS

CHILDREN IN PERMACULTURE project has continued to promote and sell the Children in Permaculture Manual, which has enabled us to explore different possibilities and expand our networks through engagement with key stakeholders and organisations, primarily in Scotland, but also internationally through the training programme.



permaculture.org.uk/children
childreninpermaculture.com

TOOLS FOR THE FUTURE (PREVIOUSLY ETHICAL LIFESTYLE TOOLKIT), is a collaboration between the Permaculture Association, the IPEN (International Permaculture Education Network) and the Ethical Consumer Research Association, funded by a successful crowdfunding campaign, which aims to provide personalised community action plans for its users. With an online toolkit and teacher / community led sessions to complement it, the toolkit will empower users towards ethical consumerism and community action. A huge focus has been diversity and inclusion especially after lockdown and the effects of the Black Lives Matter campaign, with an equity working group now feeding into all areas of project development. The Permaculture Association education lead has led this equity work package.

BLAST is a two year project supported by EU Erasmus funding. The purpose of the BLAST partnership is to enable educators, trainers, facilitators, mentors, researchers and community champions to deliver transformative learning opportunities for citizens, communities and professionals. The Permaculture Association and IPEN are contributing to all outputs, including on equity work and the Community of Practice guides and competency frameworks. Nearing completion.



The Permaculture CoLab has worked over the last three years with funds from an anonymous donor to support the emergence of a 'coherent and effective local to global permaculture network'. This has primarily taken the form of developing an online space where people can work together around a common vision, mission and aims. The project has been very challenging - in a positive sense. We have conducted sociocracy training and developed a series of initiatives. For a network so focussed on local land based activities, the CoLab is a leap forward and much work still needs to be done to help people to engage with it and contribute to the projects. We are taking an enterprising approach too, to make it viable over the longer term.

www.perma.earth



ScotLAND project has been supporting Scottish permaculture projects to engage the public, and disadvantaged groups in particular. This year the Pebble Trust also supported work and we were able to host a Permaculture Design Course on the Orkney Islands. The Pebble Trust have enabled us to work with a cohort of learners from the Highlands and Islands using the new online learning platform and networking support.

scotland.permaculture.org.uk/land/about-scotland

GRANT FUNDED PROJECTS

Activating Community Transformation (iACT) is another Erasmus+ project. The project is led by PAB with 6 other European partners. Its aim is to build up the capacity of existing and new place-based learning and demonstration centres, and facilitators and trainers based there. These centres will spread regenerative and resilient approaches and help people, communities and regional networks to achieve social, environmental and climate goals and open up pathways to sustainable lifestyles and livelihoods. The project is rooted in the work of the UK LAND network which PAB established over a decade ago. UK LAND is widely recognised as an inspiring example and has been copied in Denmark, Bulgaria, Finland, Sweden and Norway.



Community Climate Coaches (CCC) is a new project funded by the European Union via their Erasmus+ programme. The aim of the project is to establish a new vocation called Community Climate Coaches, and to support their capacity to cultivate community-led, participative approaches to resilience and regeneration. The project is developing training, toolkits, good practice guides and project examples to help and inspire the Coaches and the communities they work with. As climate change has an increasing impact on all of us, locally led community responses are becoming more and more important and Climate Coaches have an exciting role to play in creating truly resilient communities.



University of York 'Fix Our Food' / Urban Agriculture Consortium / Northern Real Farming Conference. We have been supporting these initiatives with seats on advisory boards, links to member projects, sessions at events and technical knowledge. They are opportunities to reach new audiences and maintain a modest link to the agricultural side of permaculture, which we hope to give more attention to in future.





MEMBER LED ACTIVITIES

Diploma Working Group (DWG). Provides a forum for tutors, apprentices and staff, guiding the Association's Diploma strategy. The DWG spent a significant amount of time in the previous 2 years developing a new system that was launched in September 2020. Registrations are on track and we are supporting existing apprentices to complete their work or move to the new system by September 2022. There's a huge amount of creativity in the Diploma network with apprentices developing designs for a wide range of home, community, farming and other contexts. The new website and design library helps to make many of them much more accessible.
diploma.permaculture.org.uk/

Education Working Group (EWG). Supports member led work on education and guides the Association's education strategy and work plan. This year the EWG have continued to do curriculum development to widen the reach of permaculture, reviewed curricula in light of learning more deeply about Justice, Equity, Diversity and Inclusion and helped to plan and deliver our first online Educators meeting. Work continued on a post PDC, modular short course to support people progressing towards the diploma.
www.permaculture.org.uk/education/education-working-group

LAND project and LAND Advisory Group. The LAND - or 'Learning And Network Demonstration' is about making permaculture accessible to people across the country via demonstration and learning centres. This year we have made some big steps forward with a new worker in place, a revitalised working group, monthly member meetings, a new insurance package for members, and a brilliant new map showing member projects (not just LAND Learners and Centres). Further funds have been secured and we are aiming to grow this work substantially so that we can support more member projects to be successful.

www.permaculture.org.uk/people-projects-places/land/map

Paramaethu Cymru is the Permaculture Association's strategic network in Wales. This year's plans were affected by Covid again, with the annual gathering being called off. The bulletin has continued and plans are developing for a face to face gathering in September 2022.
wales.permaculture.org.uk/

Permaculture Scotland. This is the Permaculture Association's strategic network in Scotland, and its work is generally financed through an annual gathering which sadly we had to cancel again. A dedicated working group helps to run the website and oversee project activities, such as the online learning work in the Highlands and Islands. An innovation over the last year has been the development of a Holistic Decision Making approach to guide work in Scotland. The group also prepared events and information for COP26 in Glasgow.
scotland.permaculture.org.uk/



“Cultures throughout the world and throughout history that developed stable, sustainable relationships with nature did so through observation — a primary principle in permaculture.”

Juliana Birnbaum Fox

SUPPORT SERVICES

Behind the scenes, a small and effective team of part time staff support all of this work with a practical can-do attitude and plenty of good humour. Over the last year we have: conducted a wide range of communications tasks for grant funded projects and charitable trading activities - E-bulletins, leaflets, newsletters; developed and maintained ten websites - Knowledge base, Research Digest, Scotland, Wales, International, Research, IPC-UK, Blog, 52 Climate Actions and main site, collectively reaching an estimated 200,000+ people; posted leaflets, packs and books across the world; coped with extensive building renovations; further refined our systems, processes and online working systems; and relocated all of this to a home-working context due to Covid. Most of this work goes unseen and often unappreciated, so a huge thanks to all the staff and volunteers that have contributed to the support services work!

ALLOCATION OF GRANTS

The Permaculture Association supports a range of UK and international member led projects, this year that has included the Himalayan Permaculture Group, Sector 39, ReAlliance, Stichting Reculture Foundation (towards work of the permaculture CoLab), PermeZone, and iACT project partners. This amounted to £63,003 over the year. See note 8 in the accounts.

VOLUNTEERS

Volunteers make an enormous contribution to the Permaculture Association's work. We could not achieve as much as we do without them. Volunteers work in four main areas: working groups; ambassadors; event support; and office support. With Covid keeping the office closed for most of the year and no regional or national in-person events, volunteer hours have been down significantly, but still amount to around 2 full time staff members. We will support volunteer numbers to increase again as the pandemic eases. A heartfelt thanks to all of our brilliant volunteers!

HOW WE MEASURE PERFORMANCE

A variety of measures are used to understand whether our work is on track within each area. Common to all are financial measures - primarily monitoring planned versus actual expenditure. We also use online surveys, participant interviews, monitoring of progress towards key milestones using gantt charts, event and workshop feedback, web analytics, monitoring numbers of apprentices, members, tutors, sales, visitors, et cetera! Data is assembled by staff for review at the quarterly planning day on the Monitoring Report, and made available as a summary each quarter to the Board. Monitoring data is linked to aims.

Fundraising.

This year we secured funds for the Community Climate Coaches, iACT and mother Nature projects, plus additional support towards 52 Climate Actions (and 52CA with Children). Our major funding effort has been to respond to the National Lottery's Growing Great Ideas Fund, and we await news about whether we have made it to stage 2. As part of our periodic reviews we will soon be reviewing all of our current projects and programmes, deciding which to continue and then updating our fundraising strategy to ensure we focus on the areas with the greatest potential impact.

Significant factors affecting the charity in 2020-2021.

Clearly this has been another challenging year. Whilst we have responded positively to the Covid pandemic, with online learning and events and online staff working, the ongoing emotional toll of staff and family illnesses and the pressures of ongoing home schooling have affected us all to some extent. Then there are the ongoing challenges of Brexit, with reduced eligibility for EU programmes (now primarily limited to Horizon 2020) and increased bureaucracy for selling books and working with our European partners and members. We have willingly given more time to support staff well-being and made spaces for members to support each other and share together. With the escalating climate crisis and more extreme weather events having a direct impact on staff and members, there is a need to further enhance organisational resilience.



BENEFICIARIES

The Permaculture Association serves the public, its members and the wider international permaculture community. Specific projects are able to engage specific groups, for example the Scottish LAND network has been able to engage disadvantaged communities in Scotland. We can never serve everyone, but over the range of our activities we seek to ensure that a great diversity of people can be included and we are working hard to ensure that our work is more accessible - our number one priority! A group is exploring accessibility more deeply as part of our JEDI work - Justice Equity, Diversity, Inclusion.



FINANCIAL REVIEW

SUMMARY OF THE YEAR

The Statement of Financial Activities shows a surplus on charitable trading (unrestricted) activities of £7,846. When transfers between funds are taken into account the overall surplus on charitable trading rises to £20,976, slightly up on last year's £19,533. These numbers are shown on the Statement of Financial Activities as "Net movement in funds for the year".

This is a good result, especially as covid restricted our activities. Income from members' subscriptions held up well, increasing by £8,499, and there was useful recovery of administration costs and contributions to bursaries from grant-funded projects totalling £13,130. Cost savings have also been made, for example in renting premises, which has offset some increases in salaries and support costs.

Project activities are an important part of the Association's activities, carrying out practical work and research, and helping to spread the permaculture message. They are termed restricted in the sense that the funding is for specific purposes.

Grant receipts and project costs are booked when they arise, often in different financial years. This makes for more volatility in overall annual results but over longer periods the differences will balance out. In 2020-21 there was a surplus on restricted funds of £7,324, converting into a £5,806 deficit after taking into account transfers between funds.

The combined surplus for unrestricted and restricted activities was £15,170. Cash balances in the Statement of Cash Flows and in the Balance Sheet have accordingly risen by a similar amount.

This financial resilience supports the Trustees' opinion that the Association remains a going concern.

SIGNIFICANT EVENTS

There were no significant financial events.

FUNDING SOURCES

These are detailed in the notes 3 and 4 of the accounts.

PRINCIPAL RISKS & UNCERTAINTIES

The principal financial risk to the organisation is the uncertain funding environment in which we operate. The main steps to mitigate this are: maintaining a diverse stream of funding (earned income, donations, grants, etc); and ensuring that grant funded work adds to the core in planned, sustainable ways.

RESERVES

At the end of the period the charity held total funds of £200,269. These break down as: Unrestricted £88,511 Restricted £111,758.

The reserves policy of the Association is to aim for 6 months running costs, assessed as half the core budget. Reserves are held to ensure the continuation of the Association in the event of a significant reduction in funding. This is calculated on the core budget, rather than the whole budget as there are many activities that would be undertaken by volunteer time alone, but at a slower pace, or would only take place with grant funding. Unrestricted funds are now around 80% the target six month running costs figure (approximately £110,000).

PLANS FOR THE FUTURE

We are now into the second year of our ten year strategic plan, and continue to refine this as we go. Over the next year we are working to:

Charitable Trading: continue to develop our membership offer, events, online learning and the Diploma, based on feedback from members and learners. Depending on the flow of the pandemic, offer an in person event for members and an online event with European partners.

Grant Funded Projects: continue to deliver existing projects and hone our work into a series of longer term programmes so that we can better communicate our work. Focus on building the LAND and Projects network and public member project map. Work with members and the Diversity Trust to develop our understanding and contribution to Equity Diversity and Inclusion. Work to secure major investments from a range of funders towards core programmes of work.

Member Led Activities: ensure members know how we can support them, and seek opportunities to encourage members to take the lead on a range of new areas; further develop practical support, guidance and online working platforms to enable member participation. In particular use the learning from the BLAST project to support new Communities of Practice to form. Work closely with Permaculture Scotland and Paramaethu Cymru to support events later in the year and build local networks.

Support Services: With a number of recent staff changes and maternity leave, we will focus on ensuring all of our systems are well understood and everyone is working well together as an important foundation for other key work in the year. We will be upgrading the website and using this as an opportunity to review our knowledge management systems. This will allow us to better align web, knowledge and membership in order to provide an even richer membership offer.

Governance: continue to review policy, monitor organisational performance, and develop the next phase of our strategic development work. Complete work started on refining a process for managing the 'pipeline' of projects so that we can use the creativity of staff and members in a really focussed way, building towards our very ambitious ten year plan.



"The best way to predict the future is to design it."

Buckminster Fuller

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment, appointment and induction of new trustees is managed by the Board's Nominations Committee. Trustees are required to be members of the Charity. Prospective board members are identified and invited to attend board meetings prior to the election process in order to meet current trustees, learn about the roles, responsibilities and the approach that we take to governance. Information is given about the general roles and responsibilities and training is offered to those that require it. Prospective trustees are then recommended (or not) by the Board during the election process, which includes online proxy voting. Election processes are detailed in full within the Memorandum and Articles of Association. Training requirements are assessed annually and support is available for trustees to attend local training courses. All members are invited to find out about and apply to become Board members via the newsletter and e-bulletin.

The Board uses the 'Policy Governance' approach. This details four key policies that are reviewed annually: 1. Aims; 2. Board self-management; 3. Board-executive relations; and 4. Executive limitations. Policy Governance is forward facing and strategic, and provides a rigorous approach to the task of governance. In addition to reviewing the policies, Board members also undertake a series of Major and Minor discussion topics (for Board self-education), receive regular reports from the executive (that provide information detailed in policy 3), and undertake stakeholder consultation wherever possible.

The Board delegates day-to-day responsibility to the Chief Executive, who

seeks to deliver the charity's aims described in policy 1, within the limitations as set out in policy 4. The Chief Executive manages staff through a series of quarterly planning days, supervision sessions and weekly stand up meetings. The emphasis is on staff self-management, open reporting, and flexible team working using an 'agile' approach. Staff work within one or more teams that deliver within the areas of work set out above. Each team has an operational leader who keeps track of progress.

Member-led working groups are supported by a staff member, who ensures that they work within the limitations and towards the aims of the organisation.

Strategy, business plans and budgets are prepared by the Chief Executive in consultation with staff, volunteers, working groups, members and other stakeholders, and then given to the board for review, feedback and finally, approval. With a clear focus on specifying the four policies, and being well informed via discussion topics, progress reports and stakeholder engagement, the board is able to balance strategic direction with effective delegation.

The organisation is a charitable company limited by guarantee, incorporated on 17th August 2006 and registered as a charity on 8th November 2006 (having first established as an unincorporated charity in 1986, and a group of committed pioneers in 1983). The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. Members of the charity guarantee to

contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 30th June 2020 was 1900 (2019: 1450). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Expenses reclaimed from the charity are set out in the notes to the accounts.

The Permaculture Association has no subsidiaries, with Permaculture Scotland and other working groups, operating as integral parts of the organisation. Paramaethu Cymru now has special status

as our first official Branch. The Permaculture Association is a founding member of both the European Permaculture Network and Ecolise (European network of permaculture, ecovillage and transition networks). We work informally with many other charities, networks and organisations through our funded work, at events and for occasional workshops and seminars.



REMUNERATION POLICY FOR KEY MANAGEMENT PERSONNEL

Pay for staff is in the range of £20,000 (junior) - £28,000 (senior) pro-rata. Wage levels have increased, but CEO remuneration (£30,000 pro rata) is not yet considered to reflect the post's responsibility and the Board seeks to move towards greater remuneration once funds allow. Pay rates are set within the annual budget setting process which includes a participatory all-staff pay review.

POLICY REVIEW AND RISK MANAGEMENT

The Permaculture Association maintains a risk register which is updated as part of our annual review process. The Operations Lead has reviewed existing policies and procedures. Trustees are satisfied that adequate systems and procedures are currently in place to enable the Association to work safely and effectively, within the law and following good practices.



STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of Permaculture Association (Britain) for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 21/02/2022 and signed on their behalf by

Les Moore
Chair

REPORT TO THE MEMBERS AND TRUSTEES OF PERMACULTURE ASSOCIATION (BRITAIN)

Report to the members and trustees of Permaculture Association (Britain)

I report on the accounts of the charity for the year ended 30 June 2021 set out on pages 40 to 64.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011. The charity trustees consider that the audit requirements of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 and section 144 of the Charities Act 2011 do not apply. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations (as amended) and section 130 of the Charities Act 2011
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) and the requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 of the Charities Act 2011
 have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Permaculture Association (Britain)
 Statement of Financial Activities
 (including Income and Expenditure account)
 for the year ended 30 June 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2020 £</i>
Income from:							
Donations and legacies	3	81,261	7,610	88,871	77,904	21,559	99,463
Charitable activities	4	79,271	158,976	238,247	100,554	172,056	272,610
Investments	5	926	-	926	1,043	-	1,043
Total income		161,458	166,586	328,044	179,501	193,615	373,116
Expenditure on:							
Charitable activities:	6	153,612	159,262	312,874	154,118	271,072	425,190
Total expenditure		153,612	159,262	312,874	154,118	271,072	425,190
Net income/(expenditure) for the year	9	7,846	7,324	15,170	25,383	(77,457)	(52,074)
Transfer between funds		13,130	(13,130)	-	(5,850)	5,850	-
Net movement in funds for the year		20,976	(5,806)	15,170	19,533	(71,607)	(52,074)
Reconciliation of funds							
Total funds brought forward		67,535	117,564	185,099	48,002	189,171	237,173
Total funds carried forward		88,511	111,758	200,269	67,535	117,564	185,099

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

Permaculture Association (Britain)
Company number 5908919

Balance sheet as at 30 June 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	15	-	-
Intangible assets	16	11,921	8,518
Total fixed assets		11,921	8,518
Current assets			
Stock		895	1,244
Debtors	17	7,892	3,261
Cash at bank and in hand		295,416	283,681
Total current assets		304,203	288,186
Liabilities			
Creditors: amounts falling due in less than one year	18	(115,855)	(111,605)
Net current assets		188,348	176,581
Net assets		200,269	185,099
The funds of the charity:			
Restricted income funds	20	111,758	117,564
Unrestricted income funds	21	88,511	67,535
Total charity funds		200,269	185,099

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

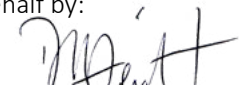
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 44 to 64 form part of these accounts.

Approved by the trustees on 21/02/2022 and signed on their behalf by:


Les Moore (Chair)


David Hewitt (Treasurer)

Permaculture Association (Britain)

Statement of Cash Flows
for the year ending 30 June 2021

	Note	2021	2020
		£	£
Cash provided by/(used in) operating activities	24	18,300	(85,259)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		926	1,043
Purchase of intangible fixed assets		(7,491)	(8,518)
Cash provided by/(used in) investing activities		(6,565)	(7,475)
 Increase/(decrease) in cash and cash equivalents in the year		 11,735	 (92,734)
 Cash and cash equivalents at the beginning of the year		 283,681	 376,415
Cash and cash equivalents at the end of the year		295,416	283,681

1 Accounting policies

The principal accounting policies adopted, judgments 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Permaculture Association (Britain) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

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.

g Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

h Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

i 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 all costs undertaken to further the purposes of the charity and their associated support costs.

j Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

k 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 charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

l Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

m Intangible fixed assets

Intangible fixed assets are capitalised software costs for the online learning platform. Depreciation will be provided on a straight line basis over a three year period once the asset is brought into use.

n Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost.

o Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

p Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

q Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

r Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

s Financial instruments

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

t Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 7.

Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and in Scotland, and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

Notes to the accounts for the year ended 30 June 2021 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Donations	11,641	7,610	19,251	12,855	21,559	34,414
Affinity schemes	907	-	907	2,241	-	2,241
Membership	60,702	-	60,702	52,203	-	52,203
Donations in kind	8,011	-	8,011	10,605	-	10,605
Total	81,261	7,610	88,871	77,904	21,559	99,463

Every year the association depends upon thousands of hours of volunteer time. Accounting standards do not permit us to assign a value to this in our accounts.

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
<i>Charitable trading</i>						
Grants	5,032	-	5,032	1,604	-	1,604
Shop income and sales	5,473	-	5,473	13,506	-	13,506
Registration and tutorials	35,956	-	35,956	33,945	-	33,945
Events	13,198	-	13,198	41,742	-	41,742
Consultancy	1,400	-	1,400	1,148	-	1,148
Administration charges	2,120	-	2,120	2,031	-	2,031
	63,179	-	63,179	93,976	-	93,976

Notes to the accounts for the year ended 30 June 2021 (continued)

Grant funded projects						
Grants	-	143,058	143,058	72	146,624	146,696
Other income	4,514	-	4,514	-	-	-
Events	-	-	-	120	-	120
	4,514	143,058	147,572	192	146,624	146,816
Member-led projects						
Grants	-	5,082	5,082	-	25,432	25,432
Other income	1,146	7,836	8,982	1,385	-	1,385
Events	10,432	3,000	13,432	4,781	-	4,781
Consultancy	-	-	-	542	-	542
Administration charges	-	-	-	(322)	-	(322)
	11,578	15,918	27,496	6,386	25,432	31,818
Total income from charitable activities	79,271	158,976	238,247	100,554	172,056	272,610
5 Investment income	Unrestricted	Restricted	Total 2021	Unrestricted	Restricted	Total 2020
	£	£	£	£	£	£
Income from bank deposits	926	-	926	1,043	-	1,043

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2021 (continued)

6 Analysis of expenditure on charitable activities

	Charitable trading £	Grant-funded projects £	Member-led projects £	Total 2021 £	Charitable trading £	Grant-funded projects £	Member-led projects £	Total 2020 £
Staff costs	69,197	65,272	8,146	142,615	59,742	107,828	22,964	190,534
Capitalisation: staff costs	(7,491)	-	-	(7,491)	(8,518)	-	-	(8,518)
Activities	(1,110)	920	11,272	11,082	26,691	61,228	2,712	90,631
Administration	14,833	1,736	1,423	17,992	14,624	8,745	642	24,011
Travel and subsistence	-	-	29	29	1,944	21,950	1,197	25,091
Grants - see note 8	-	30,479	32,524	63,003	-	2,500	8,548	11,048
Legal and professional	-	-	-	-	-	2,100	-	2,100
Support costs (see note 7)	40,855	38,539	4,810	84,204	26,721	51,438	10,271	88,430
Governance costs (see note 7)	699	659	82	1,440	585	1,054	224	1,863
	116,983	137,605	58,286	312,874	121,789	256,843	46,558	425,190
Restricted expenditure	-	116,398	42,864	159,262	1,643	243,802	25,627	271,072
Unrestricted expenditure	116,983	21,207	15,422	153,612	120,146	13,041	20,931	154,118
	116,983	137,605	58,286	312,874	121,789	256,843	46,558	425,190

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2021 (continued)

7 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2021 £	Support £	Governance £	Total 2020 £
Staff costs	Staff costs	57,032	-	57,032	58,361	-	58,361
Events	Staff costs	342	-	342	53	-	53
Premises Costs	Staff costs	3,366	-	3,366	8,622	-	8,622
Admin	Staff costs	17,491	-	17,491	17,283	-	17,283
Travel and subsistence	Staff costs	692	-	692	496	-	496
Exchange loss	Staff costs	4,604	-	4,604	3,208	-	3,208
Legal and professional	Staff costs	677	-	677	408	-	408
Independent Examiner	Staff costs	-	1,440	1,440	-	1,440	1,440
Board Costs	Staff costs	-	-	-	-	422	422
		<u>84,204</u>	<u>1,440</u>	<u>85,644</u>	<u>88,431</u>	<u>1,862</u>	<u>90,293</u>
		<u><u>84,204</u></u>	<u><u>1,440</u></u>	<u><u>85,644</u></u>	<u><u>88,431</u></u>	<u><u>1,862</u></u>	<u><u>90,293</u></u>
Allocated as follows:							
Charitable trading		40,855	699	41,554	26,721	585	27,306
Grant funded projects		38,539	659	39,198	51,438	1,054	52,492
Member led projects		4,810	82	4,892	10,271	224	10,495
		<u>84,204</u>	<u>1,440</u>	<u>85,644</u>	<u>88,430</u>	<u>1,863</u>	<u>90,293</u>
		<u><u>84,204</u></u>	<u><u>1,440</u></u>	<u><u>85,644</u></u>	<u><u>88,430</u></u>	<u><u>1,863</u></u>	<u><u>90,293</u></u>

8 Grants made to institutions

Name of institution	Purpose	2021 £	2020 £
Wycliffe Yonga	Assistance after the Kenyan floods	-	402
Himalaya Permaculture Sector 39	Educational support, curriculum development, training, facilitation and enterprise in permaculture	221	-
ReAlliance	Bringing together field practitioners, policy makers, educators, community leaders and humanitarian and development workers	14,173	8,500
Stichting Reculture Foundation	For work towards digital services for the permaculture community	10,830	-
Payments to project partners of iACT - iACT is creating a good practice guide, toolkit and competency framework to enable learning and demonstration centres (including LAND centres) to i) scale up their local and bioregional regenerative impacts, and ii) fulfil their potential to help society respond to the climate and ecological emergencies.		6,600	-
Permezone		30,479	-
Marda Permaculture	Palestinian Permaculture project	700	-
		-	2,146
		63,003	11,048

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	4,088	-
Exchange differences	4,604	3,209
Independent examiner's fee	1,440	1,440

10 Staff costs

Staff costs during the year were as follows:	2021 £	2020 £
Wages and salaries	137,788	153,513
Social security costs	-	2,800
Pension costs	1,101	2,717
Termination payments	-	4,954
Freelance staff costs	53,609	83,326
	192,498	247,310
Allocated as follows:		
Charitable activities	135,124	188,949
Support costs	57,374	58,361
	192,498	247,310

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 18 (2020: 17).

The key management personnel of the charity comprise the trustees, the Chief Executive, and the Chief Operating Officer. The total employee benefits of the key management personnel of the charity were £18,984 (2020: £23,004).

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: three trustees received a total of £422 in expenses).

Aggregate donations from related parties were £Nil (2020: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

The wife of the Chief Executive runs a catering business which was paid £Nil (2020: £11,113) on normal commercial terms.

Apart from the above no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
British Council	40,627	-
Coronavirus Job Retention Scheme	5,032	1,604
	45,659	1,604

13 Funds received as agent

During the year the charity received £163,833 from the Network for Social Change as agent for the Landworkers Alliance. No balance was held at the reporting date.

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Notes to the accounts for the year ended 30 June 2021 (continued)

15 Fixed assets: tangible assets

	Equipment £
Cost	
At 1 July 2020	1,940
At 30 June 2021	1,940
Depreciation	
At 1 July 2020	1,940
At 30 June 2021	1,940
Net book value	
At 30 June 2021	-
<i>At 30 June 2020</i>	-

16 Fixed assets: intangible assets

	On-line learning platform £
Cost	
At 1 July 2020	8,518
Additions	7,491
At 30 June 2021	16,009
Depreciation	
At 1 July 2020	-
Charge for the year	4,088
At 30 June 2021	4,088
Net book value	
At 30 June 2021	11,921
<i>At 30 June 2020</i>	8,518

Notes to the accounts for the year ended 30 June 2021 (continued)

17 Debtors

	2021 £	2020 £
Trade debtors	281	357
Prepayments	1,742	866
Gift aid receivable	5,869	2,038
	7,892	3,261

18 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	20,897	10,839
Deferred income	94,958	100,766
	115,855	111,605

19 Deferred income

	2021 £	2020 £
Event tickets sold in advance	507	-
Diploma fees sold in advance	94,451	100,766
	94,958	100,766

20 Analysis of movements in restricted funds

Current period

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2021 £
Grant funded projects					
BLAST	(780)	9,440	(12,605)	-	(3,945)
Capacity+ Community Climate	41,248	56,900	(27,118)	(22,520)	48,510
Coaches	-	15,414	(7,980)	-	7,434
Ecolise	-	3,117	(740)	-	2,377
iACT	-	40,628	(36,706)	-	3,922
Permaculture CoLab	-	21	(7,185)	17,520	10,356
52 Climate Actions	8,718	19,200	(13,671)	-	14,247
Mother Nature	(2,220)	3,109	(889)	-	-
Permaculture Responds Scotland	4,983	-	(9,004)	16,662	12,641
Pebble	5,000	-	(500)	-	4,500
Seedbed	8	-	-	(8)	-
SHED	29,784	-	-	(29,784)	-
	<u>86,741</u>	<u>147,829</u>	<u>(116,398)</u>	<u>(18,130)</u>	<u>100,042</u>
Member-led projects					
Digital Circle	3,938	1,016	(9,644)	5,000	310
IPEN	7,311	-	(1,600)	-	5,711
IPC Scholarship	495	68	-	-	563
PFP	1,015	-	(191)	-	824
IPES	380	-	-	-	380
Himalayan PG	-	3,275	(227)	-	3,048
Marda	512	120	(582)	-	50
PermEzone	-	1,360	(710)	-	650
Re-Alliance	13,202	2,082	(15,104)	-	180
Sector 39	3,970	10,836	(14,806)	-	-
	<u>30,823</u>	<u>18,757</u>	<u>(42,864)</u>	<u>5,000</u>	<u>11,716</u>
Total	<u>117,564</u>	<u>166,586</u>	<u>(159,262)</u>	<u>(13,130)</u>	<u>111,758</u>

Analysis of movements in restricted funds

Comparative period

	Balance at 1 July 2019 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2020 £
Events					
Donation	1,643	-	(1,643)	-	-
Grant funded projects					
Children in Permaculture	37	120	(5,862)	5,705	-
BLAST	-	2,852	(3,632)	-	(780)
Capacity+	-	49,400	(8,152)	-	41,248
Ecolise	1,721	-	(1,866)	145	-
Permaculture CoLab	9,028	-	(9,028)	-	-
GROW	140,856	48,266	(189,122)	-	-
52 Climate Actions	5,574	12,000	(8,856)	-	8,718
Joseph Rowntree Charitable Trust	1,015	-	(1,015)	-	-
Mother Nature	8,615	-	(10,835)	-	(2,220)
Permaculture Responds Scotland	-	4,987	(4)	-	4,983
Robertson	2,608	-	(2,608)	-	-
Pebble	1,416	5,000	(1,416)	-	5,000
Seedbed	202	-	(194)	-	8
SHED	-	30,000	(216)	-	29,784
Wales Awards for All	996	-	(996)	-	-
	<u>172,068</u>	<u>152,625</u>	<u>(243,802)</u>	<u>5,850</u>	<u>86,741</u>
Member-led projects					
Digital Circle	2,000	1,202	736	-	3,938
IPEN	10,994	1,050	(4,733)	-	7,311
IPC Scholarship	338	157	-	-	495
PFP	1,216	-	(201)	-	1,015
IPES	380	-	-	-	380
Marda	532	1,729	(1,749)	-	512
Re-Alliance	-	24,382	(11,180)	-	13,202
Sector 39	-	12,470	(8,500)	-	3,970
	<u>15,460</u>	<u>40,990</u>	<u>(25,627)</u>	<u>-</u>	<u>30,823</u>
Total	<u>189,171</u>	<u>193,615</u>	<u>(271,072)</u>	<u>5,850</u>	<u>117,564</u>

Name of restricted fund	Description, nature and purposes of the fund
Children in Permaculture BLAST	EU funding towards a wide range of education services for children The BLAST partnership will enable trainers, facilitators and community champions to deliver transformative learning opportunities for citizens, communities and professionals that engage as change-makers in the social-ecological transition.
Capacity+	Capacity+ is a three year funded project to boost the capacity of the Permaculture CoLab, an online space working to enhance the cohesion and effectiveness of local to global permaculture networks.
Community Climate Coaches Ecolise	An EU Erasmus + funded programme to train and support community leaders with the aim of inspiring locally led, community responses to climate change Network of networks supporting and coordinating community led sustainability initiatives across Europe, including Transition, Permaculture, Ecovillages and other organisations active in this work
iACT	iACT is creating a good practice guide, toolkit and competency framework to enable learning and demonstration centres (including LAND centres) to i) scale up their local and bioregional regenerative impacts, and ii) fulfil their potential to help society respond to the climate and ecological emergencies.
Permaculture CoLab GROW	Funding for this project from anonymous donor European citizen observatory to grow soil, grow food, and grow science
Information for Action on Climate Change - 52 Climate Actions	The information on action for climate change project: building a website of simple, practical solutions to climate change that anyone anywhere can use to transform homes, communities and landscapes.
Mother Nature	Partnership project to equip professionals with adult learning tools and permaculture skills to support and empower mothers in developing, recognising and validating skills acquired through the experience of becoming mothers. Funded by Erasmus Plus.
Permaculture Responds	new work to provide support for local groups and projects in the face of Covid-19 and the unfolding economic recession.
SHED	To make the permaculture network of projects, educators and practitioners and its embedded learning and practice more accessible, and support new people to engage, learn and adopt its practices and behaviours.
Digital Circle IPEN	For work towards digital services for the permaculture community For development of International Permaculture Education Network, case studies, website.
IPC Scholarship	Towards costs and bursaries for the 14th International Permaculture Convergence in Argentina
PFP	Development of partnerships, outreach and education for a People's Food
IPES	The Instituto de Permacultura de El Salvador has been supported by the Permaculture Association since 2006 and we continue to enable members to support them with donations.
Marda	Marda is a Palestinian permaculture farm and we continue to enable members to support them with donations.

Re-Alliance	Bringing together field practitioners, policy makers, educators, community leaders and humanitarian and development workers. Sharing skills and experiences to grow the influence and impact of regenerative development in the humanitarian field.
Sector 39	Educational support, curriculum development, training, facilitation and enterprise in permaculture. Works with schools, refugee agencies, individuals and communities using permaculture to transform the ethos of an entire school or community

21 Analysis of movement in unrestricted funds

	As at 1 July 2020 £	Income £	Expenditure £	Transfers £	As at 30 June 2021 £
General fund	45,074	160,986	(153,566)	13,130	65,624
Designated funds					
Contingency Funds	18,077	-	-	-	18,077
Permaculture Scotland	2,942	343	(15)	-	3,270
Paramaethu Cymru	1,442	129	(31)	-	1,540
	22,461	472	(46)	-	22,887
	67,535	161,458	(153,612)	13,130	88,511
Comparative period					
	As at 1 July 2019 £	Income £	Expenditure £	Transfers £	As at 30 June 2020 £
General fund	24,461	176,504	(150,041)	(5,850)	45,074
Designated funds					
Contingency Funds	18,077	-	-	-	18,077
Permaculture Scotland	3,026	2,997	(3,081)	-	2,942
Paramaethu Cymru	2,438	-	(996)	-	1,442
	23,541	2,997	(4,077)	-	22,461
	48,002	179,501	(154,118)	(5,850)	67,535

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	General unrestricted funds held by the charity
Contingency Funds	A designated fund for potential close down costs
Permaculture Scotland	Scottish working group
Paramaethu Cymru	Welsh working group

Notes to the accounts for the year ended 30 June 2021 (continued)

22 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Intangible fixed assets	11,921	-	-	11,921
Net current assets/(liabilities)	47,897	22,887	117,564	188,348
Total	59,818	22,887	117,564	200,269

Comparative period

	General fund £	Designated funds £	Restricted funds £	Total 2020 £
Net current assets/(liabilities)	45,074	22,461	117,564	185,099
Total	45,074	22,461	117,564	185,099

23 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

	Property		Equipment	
	2021 £	2020 £	2021 £	2020 £
Less than one year	4,936	4,936	-	-
Less than one year	4,936	4,936	-	-

24 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year	15,170	(52,074)
Adjustments for:		
Depreciation charge	4,088	-
Dividends, interest and rents from investments	(926)	(1,043)
Decrease/(increase) in stock	349	193
Decrease/(increase) in debtors	(4,631)	7,563
Increase/(decrease) in creditors	4,250	(39,898)
Net cash provided by/(used in) operating activities	18,300	(85,259)



**“Permaculture gives us a toolkit
for moving from a culture of fear
and scarcity to one of love and
abundance.”**

Toby Hemenway



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