ANNUAL REPORT 2022

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

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		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

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.

CONTENTS

OUR YEAR 06

OBJECTIVES & ACTIVITIES 08

Public Benefit 08
Purpose and Aims 09

ACHIEVEMENTS & PERFORMANCE 12

Charitable Trading 13
Grant Funded Projects 18
Member Led Activities 24
Support Services 27
Allocation of grants 27
Volunteers 27
How we measure performance 28
Beneficiaries 29

FINANCIAL REVIEW 30

Summary 30
Significant Events 30
Funding Sources 31
Principal Risks & Uncertainties 31
Reserves 31

PLANS FOR THE FUTURE 32

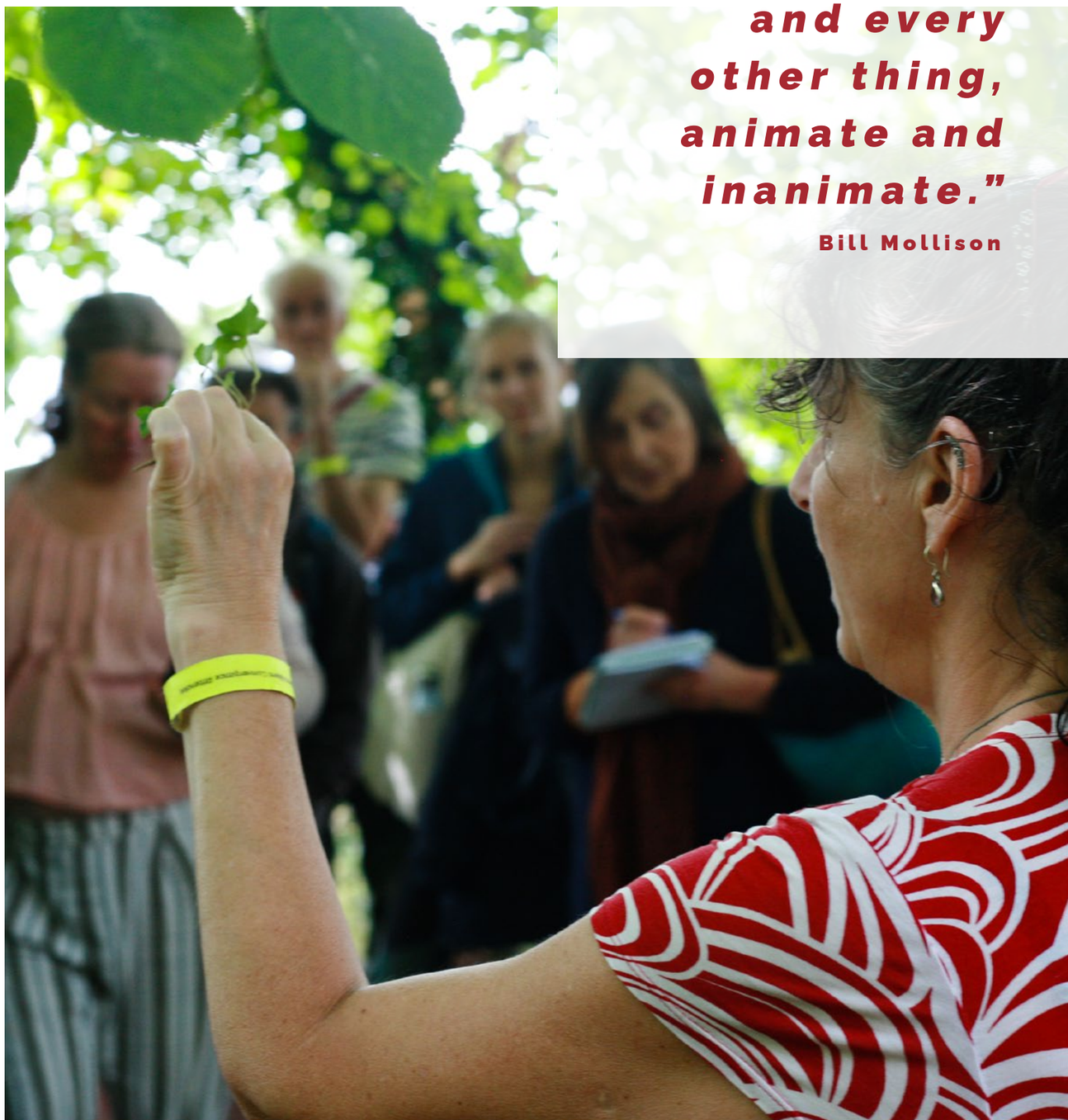
STRUCTURE, GOVERNANCE AND MANAGEMENT 34

Remuneration policy for key management personnel 36
Policy Review and Risk management 36
Statement of responsibilities of the trustees 37

REPORT TO THE MEMBERS AND TRUSTEES OF PERMACULTURE ASSOCIATION (BRITAIN) 38

"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, 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;

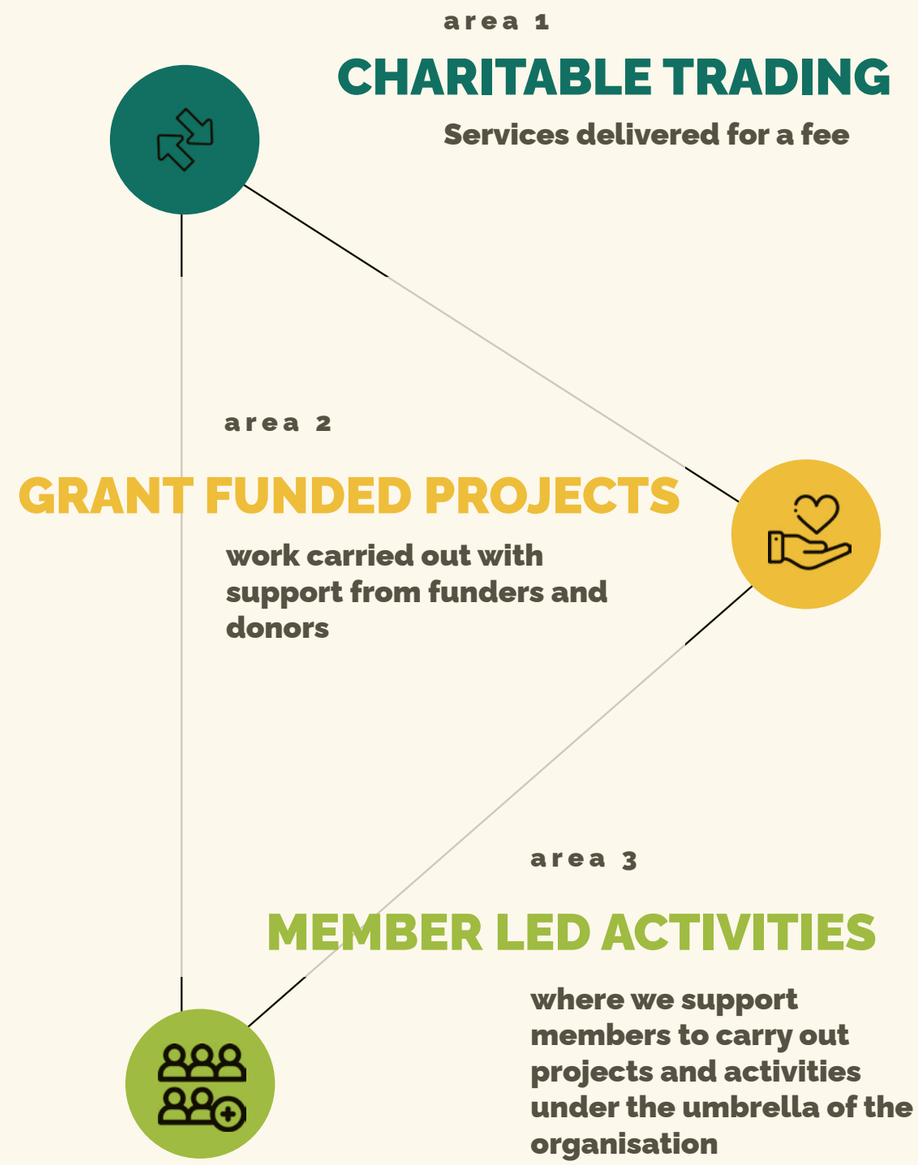
3. To seek and to exercise such powers as may be incidental and conducive to the objects of the Charity.

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.

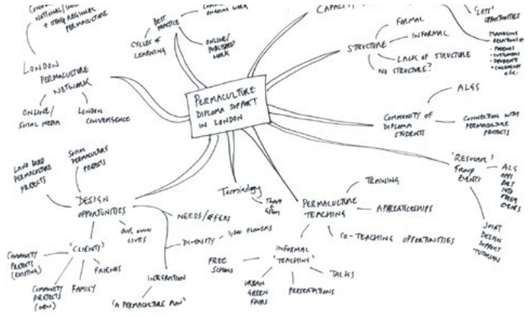
www.permaculture.org.uk/about/join

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

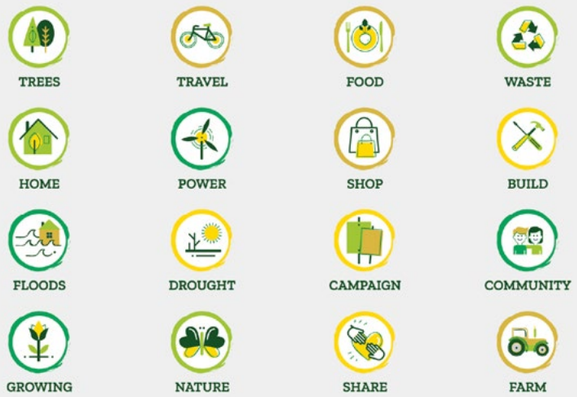
Get Involved with the UK's Biggest Celebration of Practical Permaculture
9-30th September 2022

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.

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.

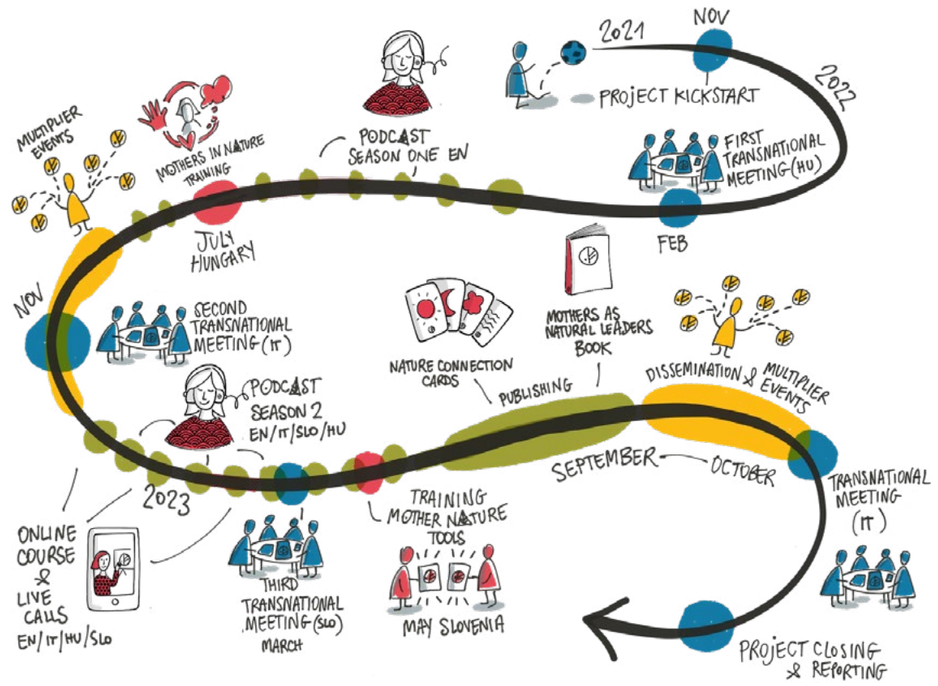
Seeds for Action (formerly 52 Climate Actions with Children) is a project working to produce a deck of 30 simple outdoor action cards for young children and their families. We successfully ran a fundraising campaign for phase one in 2021, and have completed the first 6 cards. We are now exploring funding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

www.52climateactions.com

MOTHER NATURE

www.mothernatureproject.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 Gorbutt 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.

CO LAB

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

PERMACULTURE SCOTLAND

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).

iACT
ACTIVATING COMMUNITY TRANSFORMATION
CENTRES & BIOREGIONAL NETWORKS FOR RESILIENCE AND REGENERATION

Community Climate Coaches (CCC) iis 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.

community climatecoaches

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.

FixOurFood

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.

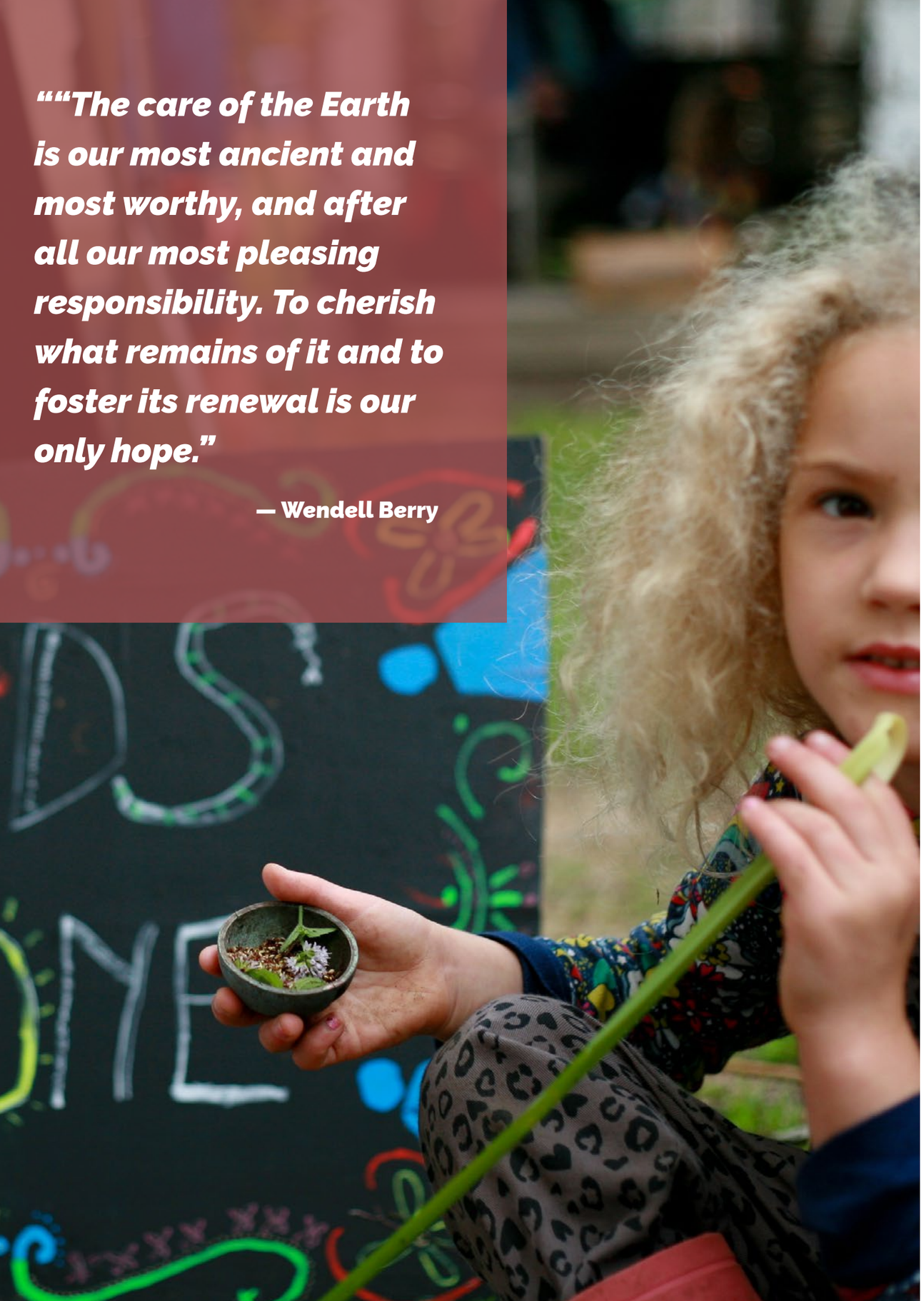
diploma.permaculture.org.uk/

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/**



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."

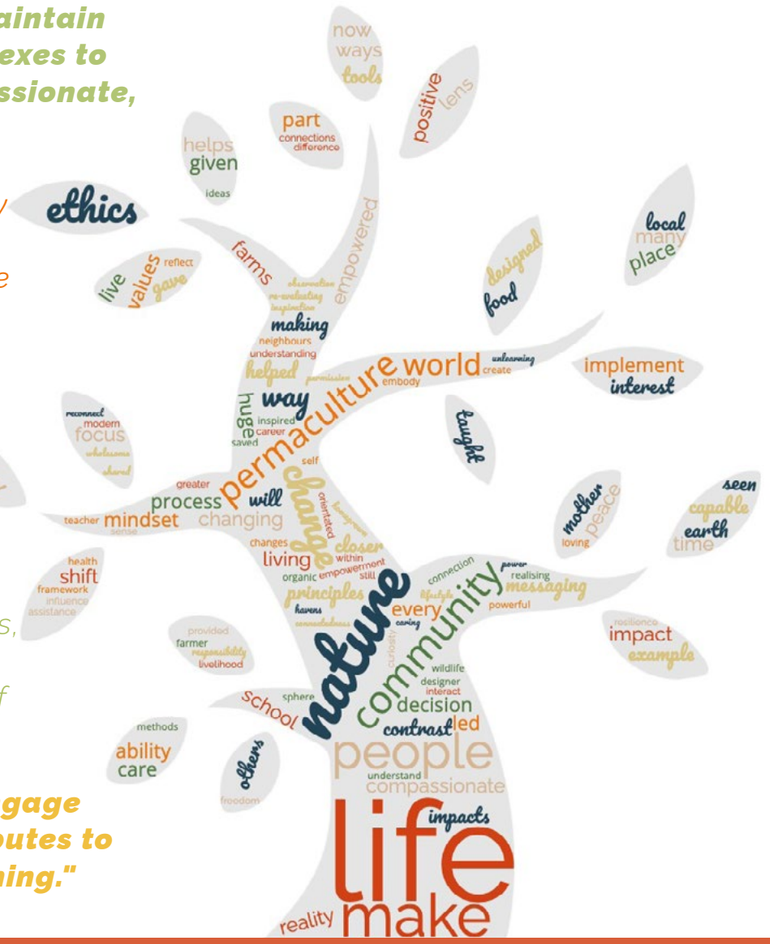
"Empowerment: realising my own ability to create and affect positive change in the world."

"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.

REMUNERATION POLICY FOR KEY MANAGEMENT PERSONNEL

Pay is in the range of £20,000 (junior) - £28,000 (senior) pro-rata, CEO (£30,000 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 will increase rates when conditions allow.

POLICY REVIEW AND RISK MANAGEMENT

The Permaculture Association maintains a risk register which is reviewed and updated annually. 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:

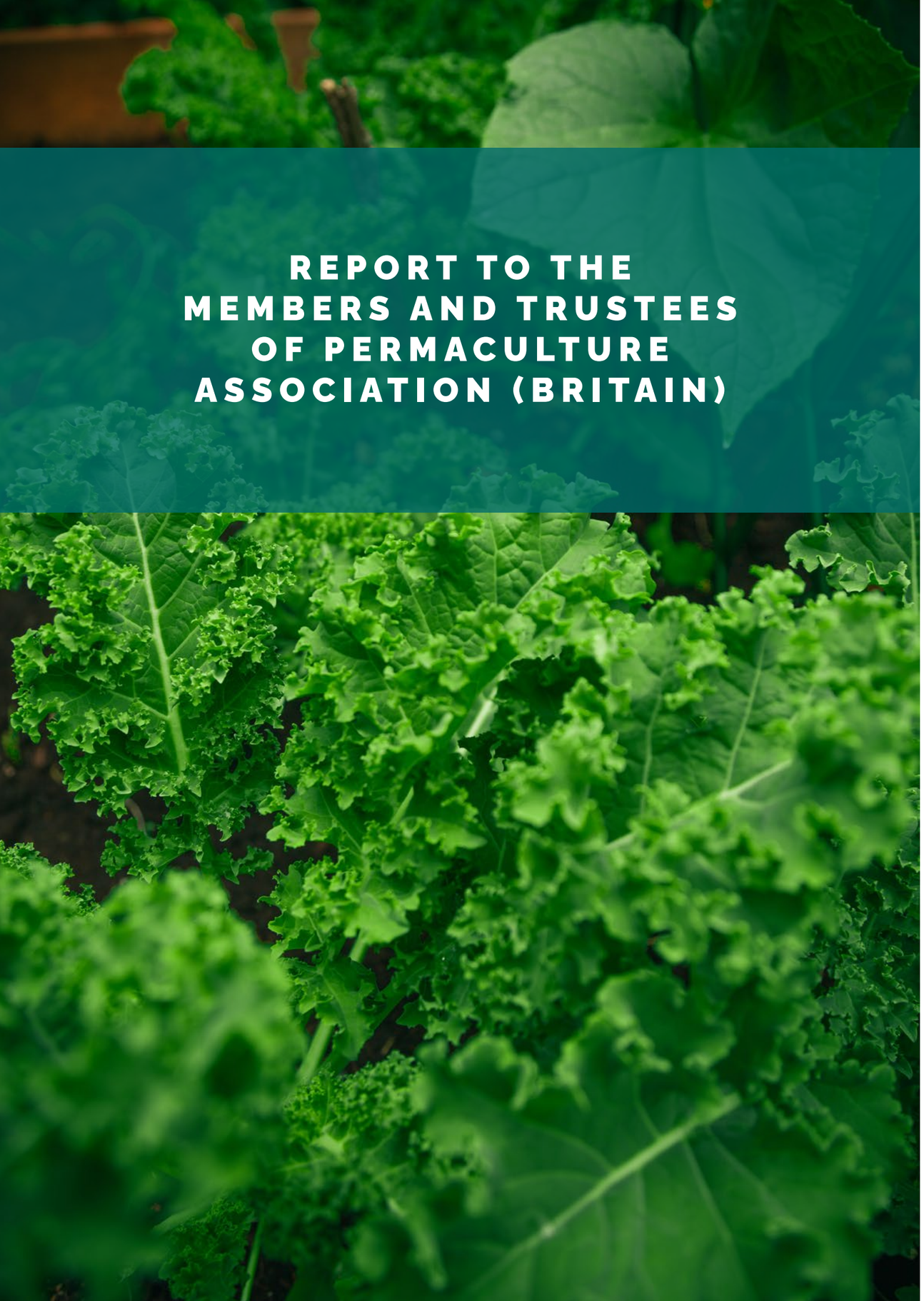
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, 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 13/12/2022 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 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 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2021 £*
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 £	2022 £	*2021 £*	*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***
Cash flows from investing activities:			
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***

Notes to the accounts for the year ended 30 June 2022

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 2022 (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.

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.

Permaculture Association (Britain)

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.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	*Unrestricted £*	*Restricted £*	*Total 2021 £*
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 £	*Unrestricted £*	*Restricted £*	*Total 2021 £*
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***

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**

8 Grants made to institutions

Name of institution	Purpose	2022 £	*2021 £*
Himalayan Permaculture		3,956	*221*
Sector 39	Educational support, curriculum development, training, facilitation and enterprise in permaculture	5,486	*14,173*
ReAlliance	Bringing together field practitioners, policy makers, educators, community leaders and humanitarian and development workers	-	*10,830*
Stichting Reculture Foundation	For work towards digital services for the permaculture community	10,422	*6,600*
	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.	30,038	*30,479*
Permezone	Pilot program training and supporting farmers in East Africa.	805	*700*
IPEN	International Permaculture Education Network supports local demonstration sites.	2,000	
Affinity Woodland	For work at Steward Wood permaculture site.	1,000	
Other		359	
		54,066	*63,003*

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*

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*
	263,287	*192,498*

Permaculture Association (Britain)

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*
	263,287	*192,498*

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*
	117,244	*45,659*

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*

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	12,641	8,137	(6,615)	(2,870)	11,293
Scotland					
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

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	*4,983*	*-*	*(9,004)*	*16,662*	*12,641*
Scotland					
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*

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 raid 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.

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

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2021 £*
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

All images creative commons, and with permission.