



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.

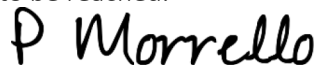
Basis of independent examiner's statement

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	<i>2,073</i>	<i>214,166</i>	216,239
Other income	-	5,915	5,915	-	-	-
	-	246,458	246,458	<i>2,073</i>	<i>214,166</i>	216,239

Member-led projects

Grants		5,000	5,000	-	<i>5,000</i>	5,000
Other income		6,537	6,537	-	<i>3,293</i>	3,293
Events	(182)	-	(182)	<i>120</i>	-	120
	(182)	11,537	11,355	<i>120</i>	<i>8,293</i>	8,413

Total income from charitable activities	127,663	257,995	385,658	96,224	222,459	318,683
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5 Investment income

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2023 £</i>
Income from bank deposits	2,598	-	2,598	<i>1,241</i>	-	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

Permaculture Association (Britain)

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
	<u>365,603</u>	<u>292,138</u>
Allocated as follows:		
Charitable activities	287,910	229,238
Support costs	77,693	62,900
	<u>365,603</u>	<u>292,138</u>

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
	<u>67,930</u>	<u>42,864</u>

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	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Less than one year	6,000	6,000	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

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)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	(2,484)	(54,665)
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