



# **Permaculture Association (Britain)**

## **Report and financial statements**

For the year ended 30th June 2025

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

**Registered office and operational address**

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

**Other names the charity is known by**

Permaculture Association

**Trustees**

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

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

**Company Secretary** Mr Andrew Goldring

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

**Bankers**

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

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

*Cooperative Bank*, PO Box 25, Skelmersdale WN8 6WT

*Triodos Bank*, Deanery Road, Bristol, BS1 5AS

*MetroBank*, One Southampton Row, London WC1B 5HA

**Independent Examiners**

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

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

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

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

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# Looking back to leap forward

Permaculture is big. It's a methodology designed to create a flourishing future. Our members are pioneers, creators, designers and practical problem-solvers. They are also vision holders for a future that prioritises the care for people and the planet and a more equitable world. We have known this for many years, but now we can say that independent researchers agree. Over the last year, we have been working with the Ecological Citizens Network<sup>1</sup> (ECN), who have been investigating our long term work and impact, and they have some interesting findings<sup>2</sup>:

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

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

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

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

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

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

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

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

# Objectives and activities

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

## Public Benefit

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

## Purposes and aims

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

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

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

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

**Our mission:** Inspiring people to use and share permaculture.

### **Top 3 priorities**

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

### **Our aims**

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

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

## **Our impact, achievements & performance**

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

### **Aim 1. Make permaculture accessible**

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

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

## Aim 2. Increase and diversify permaculture and regenerative learning opportunities

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

Our biggest successes this year were to have developed:

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

Other highlights include:

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



## Aim 3. Grow permaculture networks

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

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

### Responding to the Global South - Our International Network Development work

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

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

The main highlights this year were:

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

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

#### Benin

The Permaculture Association is one of 5 organisations collaborating on a Darwin Initiative funded project, led by the University of Parakou in Benin. The project is seeking to include fungi in biodiversity policies and conservation efforts. The Permaculture Association is contributing practical expertise to promote regenerative agriculture and food forests through a holistic approach which supports indigenous social and cultural values, community self-empowerment, gender equity and stewardship of local ecosystems. ([www.darwininitiative.org.uk/project/DAR30020](http://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](http://www.darwininitiative.org.uk/project/DAR31001))

## Aim 4. Share and develop permaculture practices and livelihoods

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

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

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

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

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

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

### Impact assessment and futures workshops

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

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

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

### **National archive in Leeds**

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

### **Staffing**

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

### **Website and Database**

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

## **Allocation of grants**

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

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

## **Volunteers and professional support**

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

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

## **How we measure performance – more changemakers!**

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

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

## **Fundraising and funding sources**

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

## **Significant factors affecting the charity in 2024–2025**

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

## **Beneficiaries**

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

# Financial review

## Summary of the year

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

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

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

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

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

## Significant events

There were no significant financial events.

## Principal risks & uncertainties

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

## Reserves

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

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

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

## Plans for the future

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

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

## Structure, governance and management

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

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

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

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

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

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

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

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

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

## **Remuneration policy for key management personnel**

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

## **Policy Review and Risk management**

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

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

## **Statement of responsibilities of the trustees**

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

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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



Sonja Breuer  
Chair



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

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

### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

### Basis of independent examiner's statement

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

### Independent examiner's statement

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

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



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

04 / 02 / 2026

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

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

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

Permaculture Association (Britain)  
Company number 5908919

Balance sheet as at 30 June 2025

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

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

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

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

S. Breuer  
Sonja Breuer (Chair)

DC Hewitt  
David Hewitt (Treasurer)

Permaculture Association (Britain)

Statement of Cash Flows  
for the year ending 30 June 2025

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

## 1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

### b Judgments and estimates

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

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

### c Preparation of the accounts on a going concern basis

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

### d Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

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

**e Donated services and facilities**

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

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

**f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**g Volunteer help**

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

**h Fund accounting**

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

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

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

**i Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.

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

**j Foreign currency**

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

**k Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

**l Operating leases**

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

**m Intangible fixed assets**

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

**n Tangible fixed assets**

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

**o Stock**

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

**p Debtors**

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

**q Cash at bank and in hand**

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

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

**r Creditors and provisions**

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

**s Financial instruments**

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

**t Pensions**

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

**2 Legal status of the charity**

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



Permaculture Association (Britain)

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

3 Income from donations and legacies

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

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

4 Income from charitable activities

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

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

4 Income from charitable activities (cont)

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

5 Investment income

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

Permaculture Association (Britain)

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

6 Analysis of expenditure on charitable activities

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

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

## 7 Analysis of governance and support costs

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

Permaculture Association (Britain)

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

**8 Grants made to institutions**

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

**9 Net income/(expenditure) for the year**

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

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

## 10 Staff costs

Staff costs during the year were as follows:

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

### Allocated as follows:

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

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

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

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

## 11 Trustee remuneration and expenses, and related party transactions

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

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

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

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

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

## 12 Government grants

The government grants recognised in the accounts were as follows:

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

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

### 13 Funds received as agent

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

### 15 Fixed assets: intangible assets

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

### 16 Debtors

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

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

**17 Creditors: amounts falling due within one year**

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

**18 Deferred income**

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

**19 Analysis of movements in restricted funds**
*Current period*

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



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

## 19 Analysis of movements in restricted funds (continued)

**Member-led projects**

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

**Comparative period**

	<i>Balance at 1 July 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 June 2024</i>
	£	£	£	£	£
<b>Grant funded projects</b>					
Community Climate Coaches	-	2,355	(213)	-	2,142
Community Climate Coaches UK	-	20,000	(6,229)	(1,881)	11,890
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 2025 (continued)

## 19 Analysis of movements in restricted funds (continued)

**Member-led projects**

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

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

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

## 19 Analysis of movements in restricted funds (continued)

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

### Explanation of material transfers between funds

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

## 20 Analysis of movement in unrestricted funds

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

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

20 Analysis of movement in unrestricted funds (continued)

*Comparative period*

	<i>As at 1 July 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>As at 30 June 2024</i>
	£	£	£	£	£
<b>General fund</b>	16,202	240,464	(219,889)	32,385	69,162
<b>Designated funds</b>					
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
<b>Total</b>	81,212	240,464	(221,987)	(5,220)	94,469

**Name of  
unrestricted fund**

**Description, nature and purposes of the fund**

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

21 Analysis of net assets between funds

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

## 22 Operating lease commitments

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

	Property		Equipment	
	2025	2024	2025	2024
	£	£	£	£
Less than one year	3,000	6,000	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Less than one year	3,000	6,000	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

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

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