

BRIGHTON PERMACULTURE TRUST

England & Wales · Charity number 1150808

Details

Status	Registered
Legal form	Charitable company
Company number	04072259
Registered	2013-02-14
Register	View on the Charity Commission register

Contact

Address	The Fruit Factory Stanmer Village Stanmer Brighton BN1 9PZ
Phone	07746185927
Email	contactus@brightonpermaculture.org.uk
Website	www.brightonpermaculture.org.uk

Activities

Objects: 1. TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY: A. THE PRESERVATION, CONSERVATION AND THE PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF RESOURCES; B. THE RELIEF OF POVERTY AND THE IMPROVEMENT OF THE CONDITIONS OF LIFE IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES; C. THE PROMOTION OF SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION. 2. TO ADVANCE THE EDUCATION OF THE PUBLIC IN SUBJECTS RELATING TO SUSTAINABLE DEVELOPMENT AND THE PROTECTION, ENHANCEMENT AND REHABILITATION OF THE ENVIRONMENT AND TO PROMOTE STUDY AND RESEARCH IN SUCH SUBJECTS PROVIDED THAT THE USEFUL RESULTS OF SUCH STUDY ARE DISSEMINATED TO THE PUBLIC AT LARGE. SUSTAINABLE DEVELOPMENT MEANS DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE GENERATIONS TO MEET THEIR OWN NEEDS.

Activities: Brighton Permaculture Trust:- runs 40 courses a year in permaculture, fruit growing, horticulture, sustainable design and building- runs community events celebrating the seasons - plants traditional orchards for communities and schools- manages 4 organic orchards in Brighton- provides volunteering opportunities for over 350 volunteers

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- Brighton And Hove
- East Sussex
- Hampshire
- Isle Of Wight
- Kent
- Southampton City
- Surrey
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£262,746	£305,658	-	-
2024-06-30	£325,447	£322,069	-	-
2023-06-30	£267,465	£222,016	-	-
2022-06-30	£181,677	£168,339	-	-
2021-06-30	£179,564	£131,068	-	-

Trustees

Name	Role	Appointed
Caroline Schofield		2017-11-22
John Coote		2019-03-19
Maria Esperanza Sanchez de Bruce		2019-12-09

Accounts

Company registration number: 04072259

Charity registration number: 1150808

Brighton Permaculture Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2025

Triple Bottom Line Accounting (TBLA)

The Enterprise Centre, University of East Anglia, Norwich, NR4 7TJ

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Brighton Permaculture Trust

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Brighton Permaculture Trust

Reference and Administrative Details

Trustees: C Schofield
J Coote
M-E Sanchez

Secretary: C Lawrence

Principal Office: The Fruit Factory, Stanmer Village, Stanmer Brighton BN1 9PZ

Company Registration No: 04072259

Charity Registration No: 1150808

Independent Examiner: Triple Bottom Line Accounting (TBLA)
The Enterprise Centre University Drive, Norwich NR4 7TJ

Brighton Permaculture Trust

TRUSTEES' REVIEW

Our trustees, who're directors for the purposes of company law, present the annual impact report (see separate document) together with these financial statements of the charitable company for the year ended 30 June 2025.

OVERVIEW

This report covers the year from 1 July 2024 to 30 June 2025.

The year to June 2025 presented a number of financial challenges, as detailed in the accompanying notes. Recognising these early on, the trustees developed a targeted fundraising strategy and implemented several mitigation measures to strengthen our financial position in 2024-2025. Thanks to these proactive steps, the trustees are pleased to confirm that **Brighton Permaculture Trust remains a going concern.**

Alongside this financial review, our *Annual Impact Report – 25 Years On: A Reflection on Our Journey Since the Millennium* highlights the continuing success of our work and progress towards our mission: *Inspiring, connecting, learning – for people and the planet to flourish.*

Throughout the year, we have continued to apply the principles of permaculture design in our management and decision-making. By observing and responding to the challenges we faced, analysing the underlying issues, and designing thoughtful, practical solutions, we have demonstrated permaculture in action. Our charitable objects remain at the heart of everything we do, providing a firm foundation for our operations and ensuring that our values are reflected in all aspects of our work.

CHARITABLE OBJECTS AND ACTIVITIES

Learning and provision of education

During the year, **26 courses** were delivered across **19 subject areas**, attracting **271 participants**, compared with 28 courses and 333 participants in the previous year. Subjects included **permaculture design, fruit growing, gardening, land management, and eco-building.**

Course income totalled **£41,851**, down from **£68,027** in the previous year, while most associated costs remained unchanged.

Our **Bursary Fund** enabled us to offer more concessionary and volunteer places; however, this fund was fully used during the financial year. Additional funding also supported places for volunteers and orchard team members on orchard-related courses.

A downward trend in course bookings was identified early in the year. In response, we conducted a comprehensive survey and analysis to understand the underlying factors. A subsequent redesign of our course offering has now been completed, and **funding applications have been submitted** to enable implementation of the proposed improvements.

Our orchard team continued to provide local communities with training on planting and aftercare of fruit and nut trees throughout the year.

Outreach and Engagement

We ran a series of **Apple Day events** at both our **Fruit Factory** and **Home Farm Orchard**, alongside our regular weekend sessions at the Fruit Factory. These events showcased small-scale, sustainable production in action, helping the public learn about **reducing waste and micro-production.** We also continued to host **permaculture plot tours**, all of which attracted an **increasing number of visitors** throughout the year.

Brighton Permaculture Trust

Our presence at the Fruit Factory, local markets, and partner-led events helped us reach a broader audience. These interactions provided valuable opportunities for people to learn about **permaculture and its relevance in today's world**, and to engage with us in open discussions about **practical, regenerative solutions for sustainable living**.

In addition, we have contributed to **strategic decision-making** through active membership in various stakeholder groups, where we offered advice and shared knowledge to encourage **biodiversity** and the adoption of **regenerative practices** within wider community and land management initiatives.

The prudent use of resources, relief of poverty and improvement of the conditions of life

We continued to invest in the development of our **Scrumpling Project** at the **Fruit Factory** in Stanmer Village. During the year, resurfacing work was completed at the front of the factory, improving both **public safety** and **production efficiency**. However, project costs increased unexpectedly after concerns were raised about potential artefacts beneath the original surface. The necessary archaeological precautions added several thousand pounds to the total cost, which was met from our general reserves.

The Scrumpling Project makes use of **local fruit that might otherwise go to waste**. 2024 was one of the **poorest harvest years in the UK**, and we therefore incurred additional costs to maintain supply and honour our commitments to wholesale customers.

Our dedicated **volunteers and contractors** continue to play a vital role in this work. Several have received **training and legal authorisation** to sell our cider at open days and regular stalls. These activities are conducted in **public view**, aligning with our **educational objectives** and demonstrating sustainable food production in practice.

We also continue to fundraise to donate bottles of juice for distribution to people in need through the national charity Fairshare, supporting both waste reduction and community.

The introduction of a new **Charity Manager** required **overlapping resources during the onboarding period**, which temporarily increased our **core operating costs**.

Preservation, Conservation, and Protection of the Environment

We have continued to provide **Sussex residents** with access to **free, locally grown food**, supporting both people and the planet. This year, **new orchards were planted in Rye**, adding **92 trees across three locations**.

To meet new local authority requirements, our team received training to carry out **CAT and Genny scanning** before and during planting. As this requirement was introduced mid-year, it resulted in an **unplanned expense of £2,653** for training and equipment.

Community orchards established in the previous year were **maintained in accordance with funders' contracts**, and we continue to manage the **Stanmer Park** and **Racehill** orchards, now focused on maintaining the **long-term health of the trees**, as both sites have reached full planting capacity.

The **Permaculture Plot at Stanmer Organics** and the **Racehill Community Orchard** continue to be entirely **volunteer-run**, showcasing **permaculture in action**. Weekly sessions attract consistent participation, with produce shared between the volunteers and local food projects. At Racehill, most of the fruit is picked by **local residents**, reinforcing the sense of community stewardship. Both sites also provide a base for **forest schools, home education groups, and school visits**, deepening engagement with nature and environmental learning.

The achievements of these projects are made possible by our **dedicated volunteers and their leaders**, whose time, skill, and energy are invaluable. Our heartfelt thanks go to all who contribute to this important work.

Governance and management

Brighton Permaculture Trust

Our three elected Trustees (CS, JC, and MES) have continued to meet regularly, both formally and informally, throughout the year to ensure **strong governance and oversight**. These meetings reinforced the importance of **ongoing improvement in governance processes**.

Trustees have remained **actively engaged** in key areas of governance, including **recruitment, finance, communications, compliance, and regulatory matters**.

Our current **Strategy (2023–2028)** and **Delivery Plan** were published earlier this year. In recognition of evolving socio-economic challenges, Trustees have committed to engaging **staff, volunteers, and stakeholders** in a review and refresh of the strategy. This process is progressing toward a **refined delivery framework for 2026–2028**, aligned with our **financial resources and permaculture ethics**. The approach will strengthen operational autonomy while ensuring Trustees can monitor progress through **regular reporting and reflection**.

The Trustees would like to extend their sincere thanks to **TBLA**, and especially to **Tatiana**, for their valued professional support throughout the year.

Personnel, Day-to-Day Management, and Operations

The **Charity Manager** joined the organisation on **1 July 2024**, receiving comprehensive handover support from the outgoing Director, **Bryn Thomas**.

The **administrative team** remains stable, with **Catherine Lawrence** continuing in her role as **Administrator and Company Secretary**, overseeing policies, risk assessments, service agreements, and all legal and statutory reporting.

The **Operational and Project Management Team** comprises the **Charity Manager, Partnerships Manager (Jenni Cresswell), Orchards Manager (Kate Bringley), and Project Manager for Food Waste/Scrumping Projects and Sites (Nick Casey)**. Together, they coordinate delivery across our programmes and ensure alignment with the charity's strategic objectives.

Our **Finance Group**, consisting of the **Charity Manager, finance assistant, and a supporting Trustee**, has worked closely with our accountants to improve our **online accounting systems**. Trustees are currently formalising a **Financial Policy** and plan to introduce an **Internal Annual Financial Review process in Autumn 2025**.

Operational decisions and immediate actions continue to be made collaboratively by the **Charity Manager, project managers, and individuals with responsibility for specific workstreams**, ensuring responsive and informed decision-making.

A **People Care Review** identified areas for development within our organisational structure and processes. Changes will be introduced progressively to strengthen wellbeing, communication, and overall effectiveness.

We continue to explore opportunities to address the **constraints on our growth**, particularly by **raising funds for core costs** and enabling the exploration and development of **new initiatives** that benefit both **people and the planet**. As new funding opportunities arise, time and resources are allocated to developing and submitting applications.

Volunteer strategy

As in previous years, volunteers continue to be our main practically-based workforce.

The strategy uses the permaculture principle of 'multi functioning' as well as supporting our charitable objects by offering frequent and free informal access to learning, skill development and other opportunities.

Brighton Permaculture Trust

Volunteers receive a discount on our formal courses; they remain willing to share their enthusiasm for the work we do. We plan to continue to look at how we can offer more Fare Shares internally and beyond.

Communications

Our part-time Communications Officer has continued to improve our social media style and in doing so has attracted many more followers through our high quality content.

Assets

Resurfacing work outside the **Fruit Factory** was completed toward the end of the financial year, significantly improving **safety** for workers, volunteers, and visitors, and enhancing **accessibility** for older adults and disabled participants in our juicing and community activities. We are deeply grateful for the generous support of **contractors RJ Dance** and the funding provided by **Brighton & Hove City Council**.

The refurbishment of the **Fruit Factory** and related **production improvements** have now been completed. The remaining priority is to **upgrade lighting and security at The Barn** to ensure a **safer and more inclusive environment**. We are currently seeking **additional funding** to carry out this essential work.

Progress has also been made in the **acquisition of the donated site at Preston Park Avenue**. The transfer of this asset into a **separate Trust within the charity** is on schedule for completion in **late 2025**.

Priorities and Plans for 2025–2026

The Trust's objectives remain **vital and increasingly urgent** as we continue to respond to the ongoing **environmental and social challenges** of our time. In light of the shifting landscape and the continuing impact of life post-pandemic, we recognise the importance of **refreshing our Strategy** to ensure our work remains relevant, resilient, and impactful.

In the year ahead, we plan to:

- **Maintain and update our Fundraising Strategy**, supporting the work of the Fundraising Group to secure immediate funding that will **stabilise our finances** and enable **redevelopment projects**.
- **Expand the Board** to an optimum of **five Trustees**, with a focus on **enhancing diversity and representation** to strengthen governance and broaden perspectives.
- **Implement the Course Redevelopment Design**, introducing **modular learning elements** that will make our courses more flexible, engaging, and accessible, inspiring more people to adopt **regenerative practices** in their lives and communities.

FINANCIAL REVIEW OVERVIEW

The Trustees are pleased to report that **Brighton Permaculture Trust remains a going concern**.

Our **turnover** for the year was **£262,747**, compared with **£325,447** in the previous year. General Funds, which in turn received transfers from the surpluses from Unrestricted funds at year end to offset project deficits, bringing the year to a **breakeven position** and leaving **£4,778** general reserves (compared to **£5,130** last year). **£26,950** was taken from Restricted or Designated funds to balance support costs (core).

At the end of the financial year, our **contingency reserve** remained largely unchanged at just under **£40,000**, approaching the **required operating reserve** as set out in our Reserve Policy. Restricted funds continue to be carried forward to support **future projects**.

Brighton Permaculture Trust

The **Balance Sheet** shows total assets of **£114,881**, down from **£157,793**, reflecting both the **balancing of project losses** and an **accrued error** (see Note 12).

Financial Risks

Course income remains a significant area of concern. Securing **external funding** is essential to redevelop our learning programmes and ensure they continue to meet the **changing needs of participants**.

The **Scrumpling Project** will be closely monitored throughout the year to ensure that **sales and costs** remain on track to achieve a **breakeven budget**.

With the **Urban Tree Challenge Fund** no longer available, new funding sources will need to be pursued. However, our **partnership investments** position us well to **maximise future opportunities**.

The ongoing **cost-of-living crisis** and global economic pressures continue to affect **spending behaviours** and increase operational costs. While these challenges are not unique to our organisation, our **prudent management of limited resources** will be continually tested. That said, the **2025 harvest** offers significant potential to support our work.

The Trustees are confident that the Trust is **well-positioned to manage these financial risks**. The allocation of a **designated reserve** to cover existential threats remains **transparent and clearly reported in the accounts**.

REVIEW OF ACCOUNTS AND ACCOUNTING PRACTICES

Our accounting systems now provide prompt and up-to-date financial reporting within the Trust. We are still seeking a member of the Board of Trustees with financial expertise.

Under instruction from Trustees an annual internal review on financial controls and fundraising will be carried out during Autumn, in line with Charity Commission requirements.

Reserves

Our designated reserve to cover unforeseen circumstances and our legal obligations if faced with existential threats. This reserve remains at just under £40,000 and we continue to work towards meeting our Reserves Policy figure (reviewable annually).

Brighton Permaculture Trust

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Brighton Permaculture Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Approved by the trustees of the charity on 4 March 2024 and signed on its behalf by:

Caroline C Schofield

.....
Caroline Schofield, Trustee

25/02/2026

Brighton Permaculture Trust

Independent Examiner's Report to the trustees of Brighton Permaculture Trust

I report on the accounts of the charity for the year ended 30 June 2024 which are set out on pages 2 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

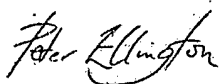
Basis of independent examiner's report

My examination was carried out in accordance with 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Dr Peter Ellington
FAIA Independent Examiner
Triple Bottom Line Accounting
The Enterprise Centre
University of East Anglia
Norwich
NR4 7TJ

Brighton Permaculture Trust

Statement of Financial Activities for the Year Ended 30 June 2025

	Notes	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2025 £
Income and Endowments from:					
Grants, Donations and legacies	3	1,374	45,998	49,580	96,951
Charitable activities	4	133,374	31,158	1,264	165,795
Total Income		134,749	77,155	50,843	262,747
Expenditure on:					
Charitable activities	5	152,438	106,771	46,449	305,658
Total Expenditure		152,438	106,771	46,449	305,658
Net income/(expenditure)		-17,690	-29,616	4,394	-42,912
Transfers		18,138	-13,490	-4,648	-
Net movement in funds		448	-43,106	-254	-42,912
Reconciliation of funds					
Total funds brought forward		5,130	114,027	38,636	157,793
Total funds carried forward	12	5,578	70,921	38,382	114,881

	Notes	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2024 £
Income and Endowments from:					
Grants, Donations and legacies	3	1,934	99,109	55,791	156,834
Charitable activities	4	142,539	22,482	3,592	168,612
Total Income		144,473	121,590	59,383	325,447
Expenditure on:					
Charitable activities	5	142,890	70,712	108,467	322,069
Total Expenditure		142,890	70,712	108,467	322,069
Net income/(expenditure)		1,584	50,878	-49,084	3,378
Transfers		-5,528	-	5,528	-
Net movement in funds		-3,944	50,878	-43,556	3,378
Reconciliation of funds					
Total funds brought forward		9,074	63,149	82,192	154,415
Total funds carried forward		5,130	114,027	38,636	157,793

Brighton Permaculture Trust

Balance Sheet as at 30 June 2025

		2025	2025
	Note	£	£
Current assets			
Debtors	10	61,429	57,103
Cash at bank and in hand		82,165	148,119
		<u>143,594</u>	<u>205,222</u>
Creditors: Amounts falling due within one year		-28,713	-47,428
Net assets		<u>114,881</u>	<u>157,793</u>
Funds of the charity:			
Restricted funds		38,382	38,636
Unrestricted income funds			
Designated funds		70,921	114,027
General funds		5,578	5,130
		<u>114,881</u>	<u>157,793</u>
Total funds		<u>114,881</u>	<u>157,793</u>

For the financial year ending 30 June 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 11 to 20 were approved by the trustees, and authorised for issue on and signed on their behalf by:

Caroline C Schofield

.....
Caroline Schofield, Trustee
25/02/2026

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2025

1 Charity status

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Brighton Permaculture Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The financial statements have therefore been prepared on a going concern basis.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements

Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds. Where performance conditions are attached to the grant and are yet to be met, the income is recognised unless it is deemed that the conditions will not be met.

Expenditure

Brighton Permaculture Trust

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. Where expenditure is eligible to be claimed on a future grant claim which is certain to be received, it is deferred and matched to the receipt of funds when received.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources on a reasonable, justifiable and consistent basis.

Within this figure are payments for external services: Worknest (£583), IT/Website support (£1683), Accountancy Services (£8876), and some professional fees required to deliver our projects. Staff salary costs are £21,506.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Brighton Permaculture Trust

Designated Funds

Contingency reserve

Just under £40,000 has been retained as a designated contingency reserve for unforeseen circumstances.

General fund transfer

Community Orchards:

This fund has been used to deliver small orchard planting and support. Income has been received for a variety of sources, including local authority funds, for the specific projects. Monies are retained in this fund to ensure we can meet our future tree maintenance obligations.

Urban Tree Challenge (maintenance):

Funds for multiple rounds of the Urban Tree Challenge have been received, some paid directly to Brighton Permaculture Trust and some via our partners Trees for Cities. Round One fund is now closed. The fund covers 50% - 80% of the costs of planting and three years maintenance of trees, the remainder of the funds have been secured from other funders and also local authority partners, either directly or via watering commitments. Monies are retained in this fund to ensure we can meet our future tree maintenance obligations.

£23,000 of income was accrued in last year's accounts for the Urban Tree Challenge Fund. Following an internal review and discussions with our accountants, it became clear that this amount had been incorrectly carried forward from 2022-23. We have now reversed this entry on the balance sheet and reconciled the expected income from all remaining rounds of the Urban Tree Challenge Fund.

Scrumping Funded:

These funds were spent on making apple juice and supplying it to people in need via our partners FareShare Sussex. This year most of these funds came from private people.

We hold assets in our Scrumping Produce and carry out regular stock controls. As our end of year falls within the height of production and sales, it is the wrong time to assign a monetary figure to the stock.

Website Development:

In 2023, 10,000 was designated for the rebuilding of our ageing website. This project has been started and whilst we anticipated completion in this year, delays have meant that there are funds remaining and these will be spent by the end of quarter two in 2025-2026.

Restricted Funds

Neil's educational activities: course bursary fund

Originally established through legacy funds from the estate of Neil Smith and later supplemented by additional donations, this fund enabled us to offer discounted course places to individuals receiving means tested benefits and to Brighton Permaculture Trust volunteers. Demand for subsidised places has been consistently high, and the fund is now fully depleted.

Looking ahead, it is essential that we identify sustainable ways to continue making our educational programmes accessible to people on low incomes. Ensuring affordability and inclusivity remains a key priority in line with our mission and values.

Preston Park site

A fund to cover the costs associated with securing gifted land and some immediate works; further private donations have been received for this purpose. Brighton Permaculture Trust hopes to take ownership of the site in the coming year.

Infinity Foods: Information Boards

This grant has supported the creation of new information boards at both Stanmer and Racehill, enhancing visitor engagement and understanding of our work. Some additional communication improvements remain outstanding

Brighton Permaculture Trust

and will be addressed in the coming year, with the remaining funds allocated accordingly and expected to be fully utilised.

Infinity Orchards:

An annual award from Infinity Foods (Wholesale) to support the planting of community and school orchards, a focus being climate change mitigation.

3. Income from donations and legacies

	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies	1,374	500	31,250	33,124	107,873
Grants (incl capital grants)	-	45,498	18,330	63,827	48,962
	1,374	45,998	49,580	96,951	156,834

4. Income from charitable activities

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted funds £	Total 2025 £	Total 2024 £
Brighton Permaculture Trust sites	6,015	-	1,064	7,078	4,276
Fruit/orchard planting projects		31,158	-	31,158	14,535
Courses and events	41,851	-	-	41,851	68,027
Scrumping project	83,123	-	200	83,323	61,247
Other	2,386	-	-	2,386	697
	133,374	31,158	1,264	165,795	148,782

5. Expenditure on charitable activities

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Brighton Permaculture Trust sites	2,255	-	8,971	11,226	63,721
Fruit/orchard planting projects	5,507	83,361	16,868	105,736	61,909
Courses and events	45,083	-	-	45,083	60,604
Scrumping project	74,922	500	13,009	88,431	88,143
Website Development	-	3,345	-	3,345	3,185

Brighton Permaculture Trust

Support Costs	24,671	19,565	7,601	51,837	44,506
	<u>152,438</u>	<u>106,771</u>	<u>46,449</u>	<u>305,658</u>	<u>322,069</u>

6. Analysis of governance and support costs

	Accountancy	Communications	Financial admin	General	Insurance and other miscellaneous	Total 2025
	£	£	£	£	£	£
Brighton Permaculture Trust sites	1,352	751	481	4,805	507	7,895
Fruit/orchard planting projects	3,129	1,738	1,113	11,121	1,173	18,273
Courses and events	1,557	865	554	5,533	583	9,091
Scrumping project	2,839	1,577	1,010	10,090	1,064	16,578
	<u>8,876</u>	<u>4,930</u>	<u>3,157</u>	<u>31,548</u>	<u>3,327</u>	<u>51,837</u>

7. Governance costs

	Unrestricted funds General	Total 2025	Total 2024
	£	£	£
Examination of the financial statements	1,511	1,511	1,080
Other fees paid to examiners	7,365	7,365	6,384
	<u>8,876</u>	<u>8,876</u>	<u>7,464</u>

8. Staff costs

	2025 £	2024 £
Wages and Salaries	<u>21,506</u>	<u>6,075</u>
	21,506	6,075
	2024 No	2024 No
Number of staffs	<u>1</u>	<u>1</u>

9. Taxation

The charity is a registered charity and is therefore exempt from taxation

Brighton Permaculture Trust

10. Debtors

	2025 £	2024 £
Trade debtors	5,798	29,484
Prepayments	-	-
Other debtors	55,631	27,619
	<u>61,429</u>	<u>57,103</u>

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	16,651	22,182
PAYE/NI	351	-
Amounts received in advance	11,711	25,246
	<u>28,713</u>	<u>47,428</u>

Brighton Permaculture Trust

12. Funds

	Balance at 1-Jul-24 £	Transfer between funds £	Incoming recourses £	Resources expended £	Balance at 30-Jun-25 £		
Unrestricted funds							
<i>General</i>							
Plot	-	-	906	3,355	-	1,649	800
Stanmer Orchards	-	-	742	2,660	-	1,918	-
Courses	-	-	12,711	41,151	-	53,862	-
Events	-	-	387	700	-	313	-
Scrumping Trading	-	-	8,097	83,404	-	91,501	-
General Orchard	-	-	7,255	-	-	7,255	-
General funds	5,130	-	7,888	3,479	-	4,058	4,778
Total General funds	5,130	18,138	134,749	-	152,438	5,578	
<i>Designated</i>							
Contingency reserve	40,000	-	57	-	-	-	39,943
Community Orchards	2,675	-	1,647	31,158	-	20,233	11,952
Urban Tree Challenge (maintenance)	13,944	-	5,498	45,498	-	40,109	13,835
Scrumping Funded	-	-	-	500	-	500	-
Save Our Wild Isles	5,300	-	208	-	-	3,370	1,721
Bernard Neville	45,294	-	6,080	-	-	39,214	-
Website Development	6,815	-	-	-	-	3,345	3,470
Total Designated funds	114,027	-	13,490	77,155	-	106,771	70,921
Restricted funds							
Neil's education activities	3,401	-	3,401	-	-	-	-
Fruit Factory	11,584	-	2,046	200	-	13,009	821
Racehill	2,620	-	2,768	1,064	-	916	-
Preston Park site	16,407	-	-	31,250	-	14,638	33,019
BHCC Shared Prosperity Fund @	-	-	-	9,150	-	9,150	-
Infinity Food	2,940	-	-	-	-	1,349	1,591
Infinity Orchards	934	-	525	5,000	-	4,903	506
Small Funds	750	-	-	4,180	-	2,485	2,445
Total restricted funds	38,636	-	4,648	50,843	-	46,449	38,382
Total funds	157,793	-	266,225	-	301,600	114,881	

Brighton Permaculture Trust

	Balance at 1-Jul-23 £	Transfer between funds £	Incoming recourses £	Resources expended £	Balance at 30-Jun-24 £
Unrestricted funds					
<i>General</i>					
General funds	9,074	-	5,528	144,474	142,890
Total General funds	9,074	-	5,528	144,474	142,890
<i>Designated</i>					
Contingency reserve	40,000	-	-	-	40,000
Community Orchards	-	-	20,482	17,807	2,675
Urban Tree Challenge (maintenance)	13,149	-	40,212	39,417	13,944
Scrumpling Funded	-	-	2,775	2,775	-
Save Our Wild Isles	-	-	8,122	2,822	5,300
Bernard Neville	-	-	50,000	4,706	45,294
Website Development	10,000	-	-	3,185	6,815
Total Designated funds	63,149		121,590	70,713	114,027
Restricted funds					
Neil's education activities	4,623	-	2,472	-	3,401
Fruit factory	21,372	8,000	5,000	22,788	11,584
Racehill	2,669	-	1,458	1,506	2,620
Preston Park site	49,813	-	39,175	72,582	16,407
Sussex Community Foundation A&W Orchards	0	-	5,000	5,000	0
Infinity Food	2,940	-	-	-	2,940
Infinity Orchards	-	-	6,600	5,666	934
Small Funds	774	-	900	924	750
Total restricted funds	82,192	5,528	59,383	108,467	38,636
Total funds	154,414	-	469,922	464,959	157,793

Accounts

Company registration number: 04072259

Charity registration number: 1150808

Brighton Permaculture Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2024

Triple Bottom Line Accounting (TBLA)

The Enterprise Centre, University of East Anglia, Norwich, NR4 7TJ

Brighton Permaculture Trust

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Brighton Permaculture Trust

Reference and Administrative Details

Trustees: J Mulreany (retired at 30 June 2024)
C Schofield
J Coote
M-E Sanchez

Secretary: C Lawrence

Principal Office: The Fruit Factory Stanmer Village Stanmer Brighton BN1 9PZ

Company Registration No. 04072259

Charity Registration No. 1150808

Independent Examiner: Triple Bottom Line Accounting (TBLA)
The Enterprise Centre University Drive Norwich NR4 7TJ

Brighton Permaculture Trust

TRUSTEES' REVIEW

Our trustees, directors for the purposes of company law, present the annual report (see separate document) together with this financial statements of the charitable company for the year ended 30 June 2024.

OVERVIEW

This report covers the year from 1 July 2023 to 30 June 2024.

The report for the year 1 July 2023 to 30 June 2024 outlined, with satisfaction, maintenance of financial recovery following previous years' restrictions and consequent challenges to income and viability. We're reporting a positive and balanced position. The trustees are happy to report that Brighton Permaculture Trust continues to be a going concern.

Readers will see from our Annual Report: Permaculture in Practice 2023-2024 that we're reporting a continuingly successful outcome to our work and achieving our Mission: Inspiring, connecting, learning: for people and the planet to flourish.

We continued to follow the precepts of permaculture design in our management of the Trust: to observe and interact with the conditions that were imposed, then to analyse the issues and design solutions using the principles of permaculture theory. Our charitable objects remain woven through, and provide a sound basis for our working practices, in a true demonstration of permaculture design.

CHARITABLE OBJECTS AND ACTIVITIES

Learning and provision of education

A total of 28 courses were delivered in 19 subject areas and attracted 333 participants. Subject areas, including Permaculture design, fruit growing, gardening, land management and Eco building.

We ran a series of Apple Day Events based at our Fruit Factory and Home Farm Orchard as well as our regular weekend presence at the Fruit Factory and permaculture plot tours, all with an increasing number of attendees.

Our presence at the Fruit Factory, market spaces and events put on by other people and partners, has brought us to a wider audience. Such events allow people to ask questions about permaculture and its place in the world in these challenging times, and to engage with us in discussion about practical and practicable solutions for living.

We've supported strategic decision-making through our membership of various stakeholder groups, offered timely advice and information so as to encourage biodiversity consideration and inclusion of regenerative practices.

The prudent use of resources, relief of poverty and improvement of the conditions of life

Through this year we've invested in the development of our Scrumping Project, at our Fruit Factory at Stanmer Village, to provide opportunities for improving efficiency and environmental outcomes in our production of juice and cider.

This investment has run to budget (funded through our unrestricted reserves) and the new processes and procedures went live in the Harvest of 2024.

This business activity uses local fruit which might otherwise go to waste. The work is done in public view, contributing to our educational objects.

Our volunteers and contractors continue to support this vital work, several of them trained and authorised legally to sell the cider at open days and regular stalls.

We continue to introduce new produce, which are well-received by the purchasing public.

Brighton Permaculture Trust

We continue to fundraise to donate bottles of juice for distribution to people in need through the national charity FareShare.

Preservation, conservation and the protection of the environment

We've continued to provide Sussex residents with sources of free food to support people and the planet. Over 230 trees were planted in community orchards, with 19 new community locations planted. We've worked with local authorities and community groups when designing orchards and planting trees.

Community orchards planted the previous year were tended as per contract with funders, and we continue to manage the orchards at Stanmer Park and at Racehill, which have now moved into maintaining the health of trees, having received full planting capacity.

More small orchards are planned to be installed, especially when funding such as the Urban Tree Challenge Fund is brought in by the team and team manager.

The Permaculture Plot on the Stanmer Organics site and Racehill Community Orchard continues to be entirely volunteer run, showcasing permaculture in action, with sessions attracting people every week. The Permaculture Plot shares the produce between the small group of workers and local food projects while Racehill Community Orchard's produce is mostly picked by local residents. On both sites we provide a base for forest schools, home education groups and host school visits.

The work offered in all of these projects provides many volunteering opportunities, and our continuing success is a tribute to the dedication and hard work of those volunteers and their leaders. A huge thank you to all who give their time and energy to our work.

Governance and management

Our four elected Trustees (JM, CS, JC, MES) continued to relax the Board's Covid-19 crisis-related operational oversight and delegate operational management to the CEO and the project managers.

Each Trustee remains associated with a governance themes, such as HR, financial matters, media and online work, and security of regulation regarding legislation.

Following on from the two 'strategy' meetings held last financial year, work has now progressed with developing the Strategy for the Charity. This is based on the changing needs of the local population especially in an era with a cost-of-living crisis, and food security, to supply and support Brighton and Hove's food poverty solutions.

This work has moved to consolidating a delivery design for 2024-2028 so that we can achieve our Mission in line with financial resources and permaculture principles. Having an agreed design will empower the operational management team and regular reporting of progress against a design will provide assurance to the Trustees.

The administrative team remains stable in composition, with Catherine Lawrence maintaining her administrative role and as our Company Secretary. Within this capacity falls the maintenance of policies, risk assessments, service agreements, and delivery of legal and obligatory reporting within dedicated timescales.

The Finance Group (CEO, a trustee and a part-time finance assistant) has continued to work with the accountants to implement online accounts. supports administration, so that management group and Trustee meetings are supplied with appropriate information and resources for decision-making. Trustees would like to thank TBLA, Tatiana and Peter in particular, for their support.

Personnel, day-to-day management and operations

Bryn Thomas continues as the Chief Executive Officer and Charity Manager, but is planning to relocate, and therefore a new Charity Manager has been recruited to take over the day-to-day management and operation of the charity from 1 July 2024.

Catherine Lawrence is the senior administrator, and the next 'layer' consists of the Orchard Manager (Jenni Cresswell), together with the Project Manager for Food Waste/Scrum Project (Nick Casey), and a proposed third operational manager will join the team in 2024 to lead on the operational delivery of the Orchard Project,

Brighton Permaculture Trust

allowing the Orchard Manager to focus on the project's strategic direction and partnership working for the whole of the charity.

Decisions made regarding operations and any immediate actions continue to be made by the CEO/Charity Manager and project managers, and people with individual responsibility for the work streams.

Consultation on our equality, diversity and inclusion policies has influenced recruitment practice this year.

We continue to explore ways to address the constraint to our growth, namely by raising funds to pay for core costs and to enable us to explore and develop new initiatives for the benefit of people and earth care. When new funding sources and awards appear, time is allocated to engage in applications.

Volunteer strategy

As in previous years, volunteers continue to be our main practically-based workforce.

The strategy uses the permaculture principle of 'multi functioning' as well as supporting our charitable objects by offering frequent and free informal access to learning, skill development and other opportunities.

Volunteers receive a discount on our formal courses; they remain willing to share their enthusiasm for the work we do. We plan to continue to look at how we can offer more Fair Shares internally and beyond.

Communications

Our part-time Communications Officer has successfully revamped our social media style and in doing so has attracted many more followers through our high quality content.

Assets

The Fruit Factory has continued as ideal for its location and capacity, especially related to the Food Waste / Scrumping Project, and it has established itself as a prime destination for Stanmer Park visitors, which has contributed to that project's success and financial stability. .

At the end of this financial year, our CEO secured a new five year lease on the Fruit Factory and Barn, with some agreed repairs and renovations to the internal and external fabric of the buildings. In addition our funding raising activities resulted in us securing a grant to resurface the area outside the buildings. Planning regulation has meant that the completion of the work will happen in the next financial year, but is an important aspect in making the area safer for workers and the public.

Priorities & plans for the forthcoming year 2024-2025

The Trust's objects continue to be ever more vital and urgent as a dynamic response to our multiple environmental crises. However, we also recognise we need to review our People Care so those working for us and with us have the stamina and motivation to continue to have a positive impact within Sussex.

For more information please refer to our Strategy and Annual Report: Permaculture in Practice 2023-2024 for more detail on our priorities.

We plan to also:

- Continue to support an amended management structure to enable our projects to operate with more paid, and better paid, workers, depending on funding.
- maintain our Fund-raising Group to support the organisation in applying for funding in the immediate term, but more long term to work on a funding and trading strategy.
- seek to expand the Board to an optimum five trustees, and to strengthen our Board diversity.

Our newly appointed Charity Manager, employed for a minimum of three days a week will undergo a programme of induction in the first quarter and use this time to refine and agree with Delivery Design.

Brighton Permaculture Trust

FINANCIAL REVIEW OVERVIEW

The trustees are able to report that Brighton Permaculture Trust is a going concern, unhampered by any significant financial events.

Our turnover was £325,447: the highest figure in Brighton Permaculture Trust's history.

The Statement of Financial Activities records a surplus on the year of £3,376: net assets and total funds have increased by this amount on the Balance Sheet.

This strong performance reflects our continued provision of in-person Courses and Events, growth in delivery of Orchard Projects, steady production and sales from the Scrumping Project, and increased activity repeated to our own sites.

We carry forward restricted funding for future work of £38,636, of which £16,407 is for the acquisition of land. £114,027 of designated funds are also carried forward, most of which is for orchard projects.

Financial Risks

The aftermath of global and local restrictions to control the spread of COVID-19 has resulted in a cost-of-living crisis leading to changing spending behaviour and increased costs (from planting material to key supplies such as energy). Whilst this is not in any way unique to us, our prudent use of and limited resources has been challenged.

Knowing that we need to review our People Care, our pay rates have remained the same and we'd like to thank our workforce for their patience and continued commitment during this time.

The recruitment of a new Charity Manager required a major reassessment of the funds allocated to pay for the role, and to cover employer's National Insurance and pension contributions.

The trustees believe that the Trust is in a strong position to manage the financial aspects of those risks.

The allocation of a designated reserve to cover existential threats continues to be made clear in the accounts.

REVIEW OF ACCOUNTS AND ACCOUNTING PRACTICES

Our accounting systems now provide prompt and up-to-date financial reporting within the Trust. We are still seeking a member of the Board of Trustees with financial expertise.

Reserves

Our designated reserve to cover unforeseen circumstances and our legal obligations if faced with existential threats. This reserve remains at £40,000 and we continue to work towards holding 25% of our annual running costs. The level of reserves will be kept under review as we proceed with our strategic plan to consolidate and expand our activities. Our unrestricted reserve to cover unexpected operational costs and manage cash flows across our projects stands at £5,130.

Financial performance

Balance Sheet

Current assets have increased over the year by £25,524 and stand at £205,222. Amounts received in advance or falling due within one year total £47,429 giving net assets of £157,793. We carry forward restricted funding of £38,636. Of this, £16,407 has been donated to cover the costs of land acquisition in the Preston Park area of Brighton.

The reserve of unrestricted funding stands at £5,130.

Statement of Financial Activities

Brighton Permaculture Trust

Turnover on charitable activities was £168,612.

The scrumping project operated at a similar level to last year with an income of £66,210. The main focus this year has been to review systems and £22,788 from our Fruit Factory fund was invested in new equipment to make production more efficient.

Income from Courses and Events of £70,809 was up slightly on last year, while direct expenditure fell slightly.

Income and expenditure on our grant-funded orchard and fruit projects rarely fits neatly into financial years. They continue to deliver successfully and to budget. Most of the expenditure was from income brought forward and further income will be received in the year 2024/2025.

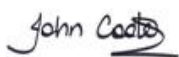
Governance and support costs, which include the Charity Manager's salary, increased significantly this year to £44,506, but this constitutes an acceptable 13.7% of income. This planned rise in expenditure is part of improving capacity to support growth in future delivery.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Brighton Permaculture Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Approved by the trustees of the charity on 4 March 2024 and signed on its behalf by:



.....

John Coote

Trustee

10/02/2025

Brighton Permaculture Trust

Independent Examiner's Report to the trustees of Brighton Permaculture Trust

I report on the accounts of the charity for the year ended 30 June 2024 which are set out on pages 2 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Dr Peter Ellington
FAIA Independent Examiner
Triple Bottom Line Accounting
The Enterprise Centre
University of East Anglia
Norwich
NR4 7TJ

Brighton Permaculture Trust

Statement of Financial Activities for the Year Ended 30 June 2024

	Notes	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2024 £
Income and Endowments from:					
Grants, Donations and legacies	3	1,934	99,109	55,791	156,834
Charitable activities	4	142,539	22,482	3,592	168,612
Total Income		144,473	121,590	59,383	325,447
Expenditure on:					
Charitable activities	5	142,890	70,712	108,467	322,069
Total Expenditure		142,890	70,712	108,467	322,069
Net income/(expenditure)		1,584	50,878	-49,084	3,378
Transfers		-5,528	0	5,528	0
Net movement in funds		-3,944	50,878	-43,556	3,378
Reconciliation of funds					
Total funds brought forward		9,074	63,149	82,192	154,415
Total funds carried forward	12	5,130	114,027	38,636	157,793

	Notes	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2023 £
Income and Endowments from:					
Grants, Donations and legacies	3	835	78,399	39,450	118,684
Charitable activities	4	142,995	4,000	1,787	148,782
Total Income		143,830	82,399	41,237	267,465
Expenditure on:					
Charitable activities	5	124,281	69,250	28,486	222,016
Total Expenditure		124,281	69,250	28,486	222,016
Net income/(expenditure)		19,549	13,149	12,751	45,449
Transfers		-25,560	10,000	15,560	0
Net movement in funds		-6,011	23,149	28,311	45,449
Reconciliation of funds					
Total funds brought forward		15,085	40,000	53,881	108,966
Total funds carried forward		9,074	63,149	82,192	154,415

Brighton Permaculture Trust

Balance Sheet as at 30 June 2024

		2024	2023
	Note	£	£
Current assets			
Debtors	10	57,103	29,003
Cash at bank and in hand		148,119	150,695
		205,222	179,698
Creditors: Amounts falling due within one year		-47,428	-25,283
		157,793	154,415
Net assets			
Funds of the charity:			
Restricted funds		38,636	82,192
Unrestricted income funds			
Designated funds		114,027	63,149
General funds		5,130	9,074
		157,793	154,415
Total funds		157,793	154,415

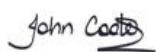
For the financial year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 12 to 20 were approved by the trustees, and authorised for issue on 4 March 2024 and signed on their behalf by:



.....

John Coote

Trustee

10/02/2025

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2024

1 Charity status

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Brighton Permaculture Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The financial statements have therefore been prepared on a going concern basis.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements

Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds. Where performance conditions are attached to the grant and are yet to be met, the income is recognised unless it is deemed that the conditions will not be met.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been

Brighton Permaculture Trust

allocated on a basis consistent with the use of resources. Where expenditure is eligible to be claimed on a future grant claim which is certain to be received, it is deferred and matched to the receipt of funds when received.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources on a reasonable, justifiable and consistent basis.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognized initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Brighton Permaculture Trust

3.Income from donations and legacies

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted funds	Total 2024	Total 2023
	£		£	£	£
Donations and legacies	1,934	60,897	45,041	107,873	43,934
Grants (incl capital grants)	-	38,212	10,750	48,962	74,750
	1,934	99,109	55,791	156,834	118,684

4 Income from charitable activities

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£	£
Brighton Permaculture Trust sites	3,181	-	1,842	5,023	4,276
Fruit/orchard planting projects		22,482	1,750	24,232	14,535
Courses and events	70,809	-		70,809	68,027
Scrumping project	66,210			66,210	61,247
Other	2,338			2,338	697
	142,539	22,482	3,592	168,612	148,782

5.Expenditure on charitable activities

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total 2024	2023
	£	£	£	£	£
Brighton Permaculture Trust sites	1,978	-	61,743	63,721	5,711
Fruit/orchard planting projects	24	51,611	10,275	61,909	84,770
Courses and events	60,604	-	-	60,604	61,417
Scrumping project	62,579	2,775	22,788	88,143	46,487
Website Development		3,185		3,185	
Support Costs	17,705	13,142	13,660	44,506	23,631
				-	

Brighton Permaculture Trust

142,890	70,712	108,467	322,069	222,016
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6. Analysis of governance and support costs

	Accountancy	Communications	Financial admin	General	Insurance and other miscellaneous	Total
	£	£	£	£		2024 £
Brighton Permaculture Trust sites	2,192	1,572	805	6,603	1,899	13,071
Fruit/orchard planting projects	2,467	1,768	906	7,430	2,137	14,708
Courses and events	2,165	1,552	795	6,521	1,876	12,908
Scrumping project	641	459	235	1,929	555	3,819
	7,465	5,351	2,741	22,483	6,467	44,506

7. Governance costs

	Unrestricted funds General	Total 2024	Total 2023
	£	£	£
Independent examiner fees			
Examination of the financial statements	1,080	1,080	1,020
Other fees paid to examiners	6,384	6,384	3,792
	7,464	7,464	4,812

8. Staff costs

	2024 £	2023 £
Wages and Salaries	6,075	6,018
	6,075	6,018

	2024 No	2023 No
Number of staff	1	1
	1	1

9. Taxation

The charity is a registered charity and is therefore exempt from taxation

Brighton Permaculture Trust

10. Debtors

	2024	2023
	£	£
Trade debtors	29,484	1,941
Prepayments	-	520
Other debtors	27,619	26,542
	57,103	29,003

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	22,182	14,776
Amounts received in advance	25,246	10,507
	47,428	25,283

Brighton Permaculture Trust

12.Funds

	Balance at 01-Jul-23 £	Transfer between funds £	Incoming resources £	Resources expended £	Balance at 30-Jun-24
Unrestricted funds					
General					
General funds	9,074	- 5,528	144,474	- 142,890	5,130
Designated					
Contingency reserve	40,000				40,000
Community Orchards			20,482	- 17,807	2,675
Urban Tree Challenge (maintenance)	13,149		40,212	- 39,417	13,944
Scrumping Funded			2,775	- 2,775	-
Save Our Wild Isles			8,122	- 2,822	5,300
Bernard Neville	-		50,000	- 4,706	45,294
Website Development	10,000		-	- 3,185	6,815
Total Designated	63,149		121,590	- 70,713	114,027
Restricted funds					
Neil's education activities	4,623	- 2,472	1,250	-	3,401
Fruit factory	21,372	8,000	5000	- 22,788	11,584
Racehill	2,669		1,458	- 1,506	2,620
Preston Park site	49,813		39,175	- 72,582	16,407
Sussex CommunityFoundation A&W Orchards	-		5,000	- 5,000	-
Infinity Food	2,940		-	-	2,940
Infinity Orchards	-		6,600	- 5,666	934
Small Funds	774		900	- 924	750
Total restricted funds	82,192	5,528	59,383	- 108,467	38,636
Total funds	154,414	-	325,448	- 322,069	157,793

	Balance at 01-Jul-22 £	Transfer between funds	Incoming resources £	Resources expended £	Balance at 30-Jun-23
Unrestricted funds					
General					
General funds	15,085	- 25,560	143,830	- 124,281	9,074
Designated					

Brighton Permaculture Trust

Contingency reserve	40,000	-	-	-	40,000
Urban Tree Challenge (maintenance)	-		42,550	-	13,149
Scrumping Funded	-		8,649	-	-
BHCC (HLF)			31,200	-	-
Website Development	-	10,000	-	-	10,000
Total Designated	40,000	10,000	82,399	-	63,149
Restricted funds					
Neil's education activities	6,273			-	4,623
Fruit factory	5,812	15,560			21,372
Racehill	3,440		987	-	2,669
Preston Park site	20,941		32,450	-	49,813
Infinity Orchards	763		5,800	-	-
Postcode Society Trust	13,078		-	-	-
Infinity Food	2,940		-	-	2,940
Small Funds	633		2,000	-	774
Total restricted funds	53,880	10,000	41,237	-	82,192
Total funds	108,965	10,000	267,465	-	154,415

Designated Funds

Contingency reserve

£40,000 has been retained as a designated contingency reserve for unforeseen circumstances.

Community Orchards:

This fund has been used to deliver small orchard planting and support. Income has been received for a variety of sources, including local authority funds, for the specific projects. Monies are retained in this fund to ensure we can meet our future tree maintenance obligations.

Urban Tree Challenge (maintenance):

Funds for multiple rounds of the Urban Tree Challenge have been received, some paid directly to Brighton Permaculture Trust and some via our partners Trees for Cities. The fund covers 50% - 80% of the costs of planting and three years maintenance of trees, the remainder of the funds have been secured from other funders and also local authority partners, either directly or via watering commitments. Monies are retained in this fund to ensure we can meet our future tree maintenance obligations.

Scrumping Funded:

These funds were spent on making apple juice and supplying it to people in need via our partners FareShare Sussex. This year most of these funds came from private people.

Save Our Wild Isles:

Crowd funded donations were matched by the Aviva Community Fund and raised £8,122 including gift aid. This fund has supported the planting and initial maintenance of two new community orchards at Woodingdean, Happy Valley and East Brighton Park. 30 fruit and nut trees were planted with local residents who are being trained to care for these trees. At our nearby Racehill Community Orchard Funds are being used to improve volunteer facilities (building a compost toilet, maintaining paths & benches) as well as to lead more volunteering and training sessions.

Bernard Nevill Fund:

We have been awarded £50,000 by the Executors of the Bernard Nevill Estate. The funds will be used to support the costs of orchard planting over the next 2 winters, ie 2024/2025 and 2025/2026. The funds will allow us to work in new areas, including Rye.

Brighton Permaculture Trust

Website Development:

In 2023, 10,000 was designated for the rebuilding of our ageing website. This project has been started and we anticipate completion in the coming financial year.

Restricted Funds

Neil's educational activities: course bursary fund

Originally formed from legacy funds from the estate of Neil Smith and subsequently 'topped up' with other donations, this fund provides discounted places on courses for people in receipt of means tested benefits and Brighton Permaculture Trust volunteers.

Fruit Factory

This fund comprises legacy funds from the estate of Neil Smith, private donations and funds generated by the scrumping project in the financial year ending June 2023 as well as a donation to the project. New equipment has been bought greatly improving the efficiency of the project. The remainder of the funds allocated for equipment will be spent at the beginning of the coming year on more equipment. A further £8,000 has been added to the fund from general funds for costs associated with the development of the Fruit Factory building and barn .

Racehill Community Orchard

This fund has enabled us to cover the costs of site development; it is also formed from legacy funds from the estate of Neil Smith. Combined with other funds this will enable the installation of a compost toilet and other site improvements in the coming year.

Preston Park site

A fund to cover the costs associated with securing gifted land and some immediate works; further private donations have been received for this purpose. Brighton Permaculture Trust hopes to take ownership of the site in the coming year.

Sussex Community Foundation Adur & Worthing Orchards

A grant of £5,000.00 from the Innes Fund at Sussex Community Foundation for community orchard work in Adur and Worthing. This enabled guided tree planting sessions to plant 32 trees, expert led aftercare training sessions in the orchard and training local volunteers.

Infinity Food: Info Boards

This grant will be used to create new information boards at Stanmer and Racehill. It is anticipated that this work will be completed in the coming year.

Infinity Orchards:

An annual award from Infinity Foods (Wholesale) to support the planting of community and school orchards, a focus being climate change mitigation.

Small funds

£1,000 from Multiply Global was used to deliver juicing workshops with groups of children to learn about local sustainable food.

An East Brighton Trust award of £750 was received and with other funds will enable the installation of a compost toilet at Racehill Community Orchard.

13. Related parties

There are no related party transactions.

Document Information

Document

Title	Final Brighton Permaculture FS300624
ID	63af9ef0-ac10-4ff4-aa80-4ea4c0eda324
Status	Signed
Sender	Tatiana Blana (tatiana@triplebottomlineaccounting.com)
Dept/business	Triple Bottom Line Accounting
Dept/business ID	triple-bottom-line-accounting
PDF Certified	True

Signers

Name	Authentication
John Coote <jcoote1265@aol.com>	Email

History

Event	Email	IP address	Date/Time
Final Brighton Permaculture FS300624 created by Tatiana Blana	tatiana@triplebottomlineaccounting.com	189.222.79.95	Mon, 03 Feb 2025 12:10:09 +0000
Final Brighton Permaculture FS300624 emailed to John Coote jcoote1265@aol.com opened email for document Final Brighton Permaculture FS300624	tatiana@triplebottomlineaccounting.com jcoote1265@aol.com		Mon, 03 Feb 2025 12:10:09 +0000 Mon, 03 Feb 2025 18:52:56 +0000
Final Brighton Permaculture FS300624 visited by John Coote <jcoote1265@aol.com>	jcoote1265@aol.com	92.26.213.222	Tue, 04 Feb 2025 11:26:45 +0000
Final Brighton Permaculture FS300624 emailed to John Coote <jcoote1265@aol.com>	jcoote1265@aol.com		Mon, 10 Feb 2025 09:45:19 +0000
Final Brighton Permaculture FS300624 visited by John Coote <jcoote1265@aol.com>	jcoote1265@aol.com	92.24.142.13	Mon, 10 Feb 2025 09:48:16 +0000
Signature applied (page 8)	jcoote1265@aol.com	92.24.142.13	Mon, 10 Feb 2025 09:48:42 +0000
Signature applied (page 11)	jcoote1265@aol.com	92.24.142.13	Mon, 10 Feb 2025 09:48:50 +0000
Ticked checkbox for statement: I confirm that I am authorised to accept the terms of this document.	jcoote1265@aol.com	92.24.142.13	Mon, 10 Feb 2025 09:48:55 +0000
Ticked checkbox for statement: I understand that accepting the terms of this document creates a legally binding obligation.	jcoote1265@aol.com	92.24.142.13	Mon, 10 Feb 2025 09:48:55 +0000
Signer offered option to accept or reject document	jcoote1265@aol.com	92.24.142.13	Mon, 10 Feb 2025 09:48:55 +0000
Clicked button with text: By clicking this button I hereby ACCEPT the terms of this document	jcoote1265@aol.com	92.24.142.13	Mon, 10 Feb 2025 09:48:55 +0000
Final Brighton Permaculture FS300624 completed by John Coote <jcoote1265@aol.com>	jcoote1265@aol.com	92.24.142.13	Mon, 10 Feb 2025 09:48:55 +0000
'Final Brighton Permaculture FS300624' completed.	tatiana@triplebottomlineaccounting.com		Mon, 10 Feb 2025 09:48:57 +0000

Accounts

Company registration number: 04072259

Charity registration number: 1150808

Brighton Permaculture Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

Triple Bottom Line Accounting (TBLA)

The Enterprise Centre, University of East Anglia, Norwich, NR4 7TJ

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Reference and Administrative Details

Trustees	J Mulreany C Schofield J Coote M-E Sanchez
Secretary	C Lawrence
Principal Office	The Fruit Factory Stanmer Village Stanmer Brighton BN1 9PZ
Company Registration Number	04072259
Charity Registration Number	1150808
Independent Examiner	Triple Bottom Line Accounting (TBLA) The Enterprise Centre University Drive Norwich NR4 7TJ

BRIGHTON PERMACULTURE TRUST – TRUSTEES’ REVIEW

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2023.

Overview

This report covers the year to 1 July 2022 to 30th June 2023.

The report for the year to June 2022 outlined, with satisfaction, the return to financial and social recovery following previous years’ restrictions and consequent challenges to income and viability. We are pleased to report a continuingly successful outcome for this next year under report, and a positive and balanced position by its end.

We continued to follow the precepts of permaculture design in our management of the Trust, viz. to observe and interact with the conditions that were imposed, then to analyse the issues and design solutions using the principles of permaculture theory. Our charitable objects remain woven through, and providing a sound basis for our working practices, in a true demonstration of permaculture design.

Activities that had been in abeyance during the Covid 19 emergency had started again and the gradual building of the programme of courses and events shows interaction with both the paying public and our volunteers. We continue working towards the sustainable and strong community that forms the basis of our philosophical and practical aims, to develop resilience, address the increasing climate emergency, and support communities in times of economic need.

Members of the Board met regularly, to support staff and contracted workers, and in turn, the volunteers that are vital to our way of working. Projects within the Trust are self-supporting groups, some are fully self-financing. The trustees are happy to report that Brighton Permaculture Trust continues to be a going concern.

Charitable objects and activities

Education of the public:

Through course provision: we continued to delivered a wide range of courses & workshops, and delivered courses in eight new subject areas. We ran a series of Apple Day and PermaFest events based at our Fruit Factory and Home Farm Orchard as well as our regular weekend presence at the Fruit Factory and permaculture plot tours, all with an increasing number of attendees.

Our presence at market spaces, and events put on by other people and partners, to bring us to a wider public. This allows people to ask questions about permaculture and its place in the world in these challenging times, and to engage with us in discussion about practical and practicable solutions for living.

We have made progress in the acquisition of a parcel of land in central Brighton, as a future educational space for courses and events. Consultation with the neighbours has led to many informed conversations taking place, both about the practice of permaculture and about nature conservation processes.

The prudent use of resources, relief of poverty and improvement of the conditions of life:

The Scrumping Project continues to make a larger business impact, at our Fruit Factory at Stanmer Village. We process juices, and make a range of jams, chutneys and preserves from local fruit which might otherwise go to waste. The work is done in public view, contributing to our educational objects. Our volunteers and contractors continue to support this vital work, several of them trained and authorized legally to sell the cider at open days and regular stalls. New ‘lines’ have been introduced using the apple harvest, and visitors to the Fruit Factory can enjoy apple crumble, hot mulled juice, local honey, etc.

We continue to fundraise to donate bottles of juice for distribution to people in need through the national charity FareShare.

Towards the end of the year we were approached by MULTIPLY Global Ltd, a technology transfer private enterprise, seeking to have the Trust as their nominated charity for the year 2023-2024. We are designing a primary school project with their CEO, as a practical example of Fair Share – sharing their surplus with projects that will make a difference to children in Brighton communities.

Preservation, conservation and the protection of the environment:

Brighton permaculture Trust

187 trees were planted in community orchards, with 11 new community locations planted, again these were planted working with local authorities. Community orchards planted the previous year were tended as per contract with their funders, and we continue to manage the orchards at Stanmer Park and at Racehill. More small orchards are planned to be installed, especially when funding such as the UTCF is brought in by the team and its manager.

The prospective acquisition of one of the few 'wild' plots left in a busy residential area will conserve it from building development. Work has been undertaken there to remove some dangerous trees – both aspects of this project have support from neighbours who are keen to contribute to conservation of nature in central Brighton.

The Permaculture Plot on the Stanmer Organics site and Racehill Community Orchard continues to be entirely volunteer run, showcasing permaculture in action, with sessions attracting people every week. The Permaculture Plot shares the produce between the small group of workers and local food projects while Racehill Community Orchard's produce is mostly picked by local residents. On both sites practical activities by forest schools, home education groups and school visits are in train, and will continue for the new academic year. The work offered in all of these projects provides many volunteering opportunities, and its continuing success is a tribute to the dedication and hard work of those volunteers and their leaders.

Governance and management

Trustees

During the reporting year our four elected Trustees (JM, CS, JC, MES) relaxed the Board's Covid-19 crisis-related operational oversight, and started to reflect on the impact of the management strategy, and envision a design to work on its development for the future. Each Trustee remains associated with a governance theme or management working party, such as HR, financial matters, media and online work, and security of regulation regarding legislation.

Active recruitment of new trustees continues, as the Board would benefit from another two trustees ideally, especially if fundraising and media connections can be developed. A number of enquiries have been received.

Management structure development

Consultation has begun with all active members of the Trust, to observe and analyse the management structure of the past, and compare it with conventional systems, with the aim of providing more paid posts to oversee the projects. Two 'strategy' meetings were held, the Vision and Mission of the Trust have been interrogated, and the focus for a change of emphasis is in train. This is based on the changing needs of the local population especially in an era with a cost-of-living crisis, and food security, to supplying and supporting Brighton and Hove's food poverty solutions. This consultation will continue, as an evaluation of the changes, and the implementation of staffing plans. We believe this would support a more effective operational matrix, increasing collaboration with part-time and volunteer contractors, and providing more effective devolved budget management and reporting.

Administration

The administrative team remains stable in composition. Company Secretary Catherine Lawrence took on the role alongside her position as senior administrator, maintaining important issues such as policies, risk assessments and services agreements, to ensure legal and obligatory reporting happens to schedule.

The Finance Group (CEO, a trustee and a part-time finance assistant) have worked with the accountants to implement online accounts. supports administration, so that management group and Trustee meetings are supplied with appropriate information and resources for decision-making. Trustees would like to thank TBLA, Tatiana and Peter in particular, for their support.

Staffing, day-to-day management and operations

Brighton permaculture Trust

Bryn Thomas continues as the Chief Executive Officer and Charity Manager. Catherine Lawrence is the senior administrator, and the next 'layer' consists of the Orchard Manager (Jenni Cresswell), together with a proposed Project Manager for Food Waste/Scrump Project, advertised during the year, and which has attracted candidates from a wide range of backgrounds.

Decisions made regarding operations and any immediate actions continue to be made by the CEO/Charity Manager and project managers, and people with individual responsibility for the work streams.

Consultation on BPT's equality, diversity and inclusion policies has influenced recruitment practice this year, and measures to ensure a robust development strategy across courses, volunteering and other provision continue. We continue to explore ways to address the constraint to our growth, namely by raising funds to pay for core costs. When new funding sources and awards appear, time is allocated to engage in applications.

Volunteer strategy

As in previous years, volunteers continue to be our main practically-based workforce, and we have worked with 682 people in this capacity in the year under review. The strategy uses the permaculture principle of 'multifunctioning' as well as supporting Brighton Permaculture Trust's charitable objects by offering frequent and free informal access to learning, skill development and other opportunities.

Volunteers receive a discount on our formal courses; they remain willing to share their enthusiasm for the work we do, for which we thank them, wholeheartedly.

Communications

We appointed a new part-time Communications Officer, especially to establish a regular internal update for staff as well as external communications. Our social media profile has increased, with professional media communications, campaigns, and timely feedback to members, donors and others who support the Trust.

Assets

The Fruit Factory has continued as ideal for its location and capacity, especially related to the Food Waste / Scrumping Project, and it has established itself as a prime destination for Stanmer Park visitors, which has contributed to that project's success and financial stability. .

Some building-related issues still to be resolved depend on the ongoing plans by Brighton and Hove County Council in restoring Stanmer Park grounds and amenities to their original state.

In addition, we are closer to creating a physical base centrally positioned in Brighton, appointing a part-time management position to do this, working with legal and architectural professionals.

Priorities & plans for the forthcoming year 2023-2024

The Trust's objects continue to be ever more vital and urgent as a dynamic response to our multiple environmental crises. The priority is to celebrate the profile, role and reputation of the Trust, and to contribute to the social and environmental resilience of the City of Brighton and Hove, and the neighbouring areas of East and West Sussex.

1. We will complete the legal compacts to receive the donation of land and finance in order to establish the physical base centrally positioned in Brighton.
2. We will expand course and event provision, including those related to climate change, to take the opportunities provided by funding gained in the last two years.
3. We will continue to support an amended management structure to enable our projects to operate with more paid, and better paid, workers, depending on funding.
4. We will maintain the Orchard Manager role to support orchard planting and development work through a range of continued funding and grants.
5. We will seek to appoint a new Chief Executive Officer, retitled as the Charity Manager, for a minimum of three days a week, to direct and take forward the five-to-ten year development strategy for the next phase of the charity's work.
6. We seek to expand the Board to an optimum five trustees, and to strengthen our financial expertise at this level.

Financial Review

Overview

The trustees are able to report that Brighton Permaculture Trust is a going concern. There were no significant financial events.

In the first full year of trading since all Covid restrictions were lifted our turnover was £267,465: the highest figure in the Trust's history. The Statement of Financial Activities records a surplus on the year of £45,449: net assets and total funds have increased by this amount on the Balance Sheet.

This strong performance reflects the return of our Courses and Events programme to pre-Covid levels; consolidation of the growth of the Scrumping project established during the Covid pandemic; and the continued success of our funded community orchard work.

Exceptionally, however, the overall figures are inflated by a further donation of £32,450 to cover the cost in future years of acquiring land in the Preston Park area of Brighton. The overall figures are not an indication of future performance.

After three years of cautious decision making on expenditure, this strong financial performance enables us to reallocate funds: to retain £15,560 in the Scrumping Project to improve efficiency; and to invest £10,000 to carry out an overdue rebuild of our website.

At the end of the financial year our designated reserve is unchanged at £40,000, and our unrestricted reserve reduced by £6,011 at £9,074. We carry forward restricted funding for future work of £82,192, of which £49,813 is for the acquisition of land.

Financial Risks

Future outbreaks of Covid, or a similar pandemic, remain a threat.

Inflation will continue to test our ability to increase prices to cover rising costs; to ensure that our pay rates remain competitive; and to ensure that funding bids anticipate future increased costs.

Recruitment of a new Charity Manager during the next financial year will require a major reassessment of the funds allocated to pay for that role, and to cover employer's National Insurance and pension contributions. A review of all our workers' terms of employment might have further financial implications.

The trustees believe that the Trust is in a strong position to manage the financial aspects of those risks. The allocation of a designated reserve to cover existential threats is now made clear in the accounts. Funds have been allocated at the start of the next financial year to catch up on a backlog of efficiency and maintenance work. With that as a sound base, continued financial performance at the level of 2022/2023 would allow a viable package to be put together to employ a new Charity Manager.

Review of Accounts and Accounting Practices

Our new finance systems have delivered an end year process that is quicker and better understood for both the Trust and our accountants at Triple Bottom Line Accounting (TBLA). Work can now proceed to provide quick and up-to-date financial reporting within the Trust.

We have not been successful in adding financial expertise to the Board of Trustees: the search continues.

Reserves

Our designated reserve to cover unforeseen circumstances and our legal obligations if faced with existential threats. This reserve remains at £40,000 and we continue to work towards holding 25% of our annual running costs. The level of reserves will be kept under review as we proceed with our strategic plan to consolidate and expand our activities.

Our unrestricted reserve to cover unexpected operational costs and manage cash flows across our projects stands at £9,074.

Financial performance

Balance Sheet

Current assets have increased over the year by £44,672 and stand at £179,698. Amounts received in advance [note 11] stand at £25,283 giving net assets of £154,415.

We carry forward restricted funding of £82,192. Of this, £49,813 has been donated to cover the costs of land acquisition in the Preston Park area of Brighton.

We carry forward unrestricted funding £63,149 that has been designated by the trustees for specific purposes. This includes the designated reserve of £40,000 to cover existential threats and our legal obligations.

The reserve of unrestricted funding stands at £9,074.

Statement of Financial Activities

Turnover on charitable activities was £148,782: higher than in pre-Covid years although inflation would account for a significant proportion of that increase.

The Scrumping Project continued to expand; income was up 23% on 2021/22 at £61,247, trading at a comfortable surplus even with increased production and support costs (£46,487, plus £7,916). The rapid expansion over the last 3 years does need to be consolidated and £15,560 has been designated as retained within the project to invest in more efficient working.

Income from Courses and Events also increased (up 10% at £68,026), but with inflation forcing much tighter margins a small deficit was recorded with increased expenditure (£61,417) and support costs (£7,710).

Income and expenditure on our grant-funded orchard and fruit projects rarely fits neatly into financial years. They continue to deliver successfully and to budget. Most of the expenditure of £84,770 was from income brought forward and allowed a contribution of £7,063 to support costs. Income of £14,535 was low, but with new funding anticipated early in the next financial year.

Governance and support costs, which include the Charity Manager's salary, increased by 13.5% to £23,631 largely due to the effect of inflation on wages, services and materials. Excluding the donation to acquire land, that is approximately 10% of income, a lower percentage than reported last year (11%).

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 4 March 2024 and signed on its behalf by:



.....

J Mulreany

Trustee

Independent Examiner's Report to the trustees of Brighton Permaculture Trust

I report on the accounts of the charity for the year ended 30 June 2023 which are set out on pages 11 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Dr Peter Ellington
FAIA Independent Examiner
Triple Bottom Line Accounting
The Enterprise Centre
University of East Anglia
Norwich
NR4 7TJ

Statement of Financial Activities for the Year Ended 30 June 2023

	Notes	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2023 £
Income and Endowments from:					
Grants, Donations and legacies	3	835	78,399	39,450	118,684
Charitable activities	4	142,995	4,000	1,787	148,782
Total Income		143,830	82,399	41,237	267,465
Expenditure on:					
Charitable activities	5	124,281	69,250	28,486	222,016
Total Expenditure		124,281	69,250	28,486	222,016
Net income/(expenditure)		19,549	13,149	12,751	45,449
Transfers		-25,560	10,000	15,560	0
Net movement in funds		-6,011	23,149	28,311	45,449
Reconciliation of funds					
Total funds brought forward		15,085	40,000	53,881	108,966
Total funds carried forward	12	9,074	63,149	82,192	154,415

	Notes	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	16,659		35,500	52,159
Charitable activities	4	123,782		5,736	129,518
Total Income		140,441	0	41,236	181,677
Expenditure on:					
Charitable activities	5	120,469		47,870	168,339
Total Expenditure		120,469	0	47,870	168,339
Net income/(expenditure)		19,972	0	-6,634	13,338
Transfers					0
Net movement in funds		19,972	0	-6,634	13,338
Reconciliation of funds					
Total funds brought forward		35,113		60,516	95,629
Total funds carried forward		54,154	0	54,812	108,966

Statement of Financial Position for the Year Ended 30 June 2023

		2023	2022
	Note	£	£
Current assets			
Debtors	10	29,003	24,201
Cash at bank and in hand		150,695	110,825
		179,698	135,026
Creditors: Amounts falling due within one year		-25,283	-26,060
Net assets		154,415	108,966
Funds of the charity:			
Restricted funds		82,192	53,882
Unrestricted income funds			
Designated funds		63,149	40,000
General funds		9,074	15,085
Total funds		154,415	108,967

For the financial year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 12 to 20 were approved by the trustees, and authorised for issue on 28 April 2023 and signed on their behalf by:



J Mulreany

Trustee

Notes to the Financial Statements for the Year Ended 30 June 2023

1 Charity status

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Brighton Permaculture Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The financial statements have therefore been prepared on a going concern basis.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements

Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds. Where performance conditions are attached to the grant and are yet to be met, the income is recognised unless it is deemed that the conditions

will not be met.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. Where expenditure is eligible to be claimed on a future grant claim which is certain to be received, it is deferred and matched to the receipt of funds when received.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources on a reasonable, justifiable and consistent basis.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3.Income from donations and legacies

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted funds	Total 2023	Total 2022
	£		£	£	£
Donations and legacies	835	8,649	34,450	43,934	15,969
Grants (incl capital grants)	-	69,750	5,000	74,750	36,190
	<u>835</u>	<u>78,399</u>	<u>39,450</u>	<u>118,684</u>	<u>52,159</u>

4 Income from charitable activities

	Unrestricted Funds General	Unrestricted Funds Designated	Restricted	Total 2023	Total 2022
	£	£	£		
Brighton Permaculture Trust sites	3,290	-	987	4,276	5,257
Courses & Events	68,026	-	-	68,026	61,930
Scrumping Project	61,247	-	-	61,247	49,748
Fruit/orchard planting projects	9,735	4,000	800	14,535	12,583
Other	697		-	697	-
	<u>142,995</u>	<u>4,000</u>	<u>1,787</u>	<u>148,782</u>	<u>129,518</u>

Brighton permaculture Trust

5.Expenditure on charitable activities

	Unrestricted Funds General	Unrestricted Funds Designated	Restricted	Total 2023	Total 2022
	£	£	£	£	£
Brighton Permaculture Trust sites	852	-	4,859	5,711	12,379
Courses & Events	59,766	-	1,650	61,417	45,351
Scrumping Project	37,839	8,649	-	46,487	44,016
Fruit/orchard planting projects	9,615	55,979	19,176	84,770	45,746
Support costs	16,209	4,622	2,800	23,631	20,847
	124,281	69,250	28,486	222,016	168,339

6. Analysis of governance and support costs

	Accountancy	Communications	Financial admin	General	Insurance and other miscellaneous	Total 2023
	£	£	£	£		£
Brighton Permaculture Trust sites	173	103	79	410	84	848
Courses & Events	1,570	937	721	3,722	759	7,710
Scrumping Project	1,612	962	740	3,822	779	7,916
Fruit/orchard planting projects	1,439	858	661	3,410	695	7,063
Other	19	11	9	46	9	95
	4,813	2,872	2,211	11,409	2,326	23,631

7. Governance costs

	Unrestricted funds General	Total 2023	Total 2022
	£	£	£
Independent examiner fees			
Examination of the financial statements	1,020	1,020	900
Other fees paid to examiners	3,792	3,792	3,076
	<u>4,812</u>	<u>4,812</u>	<u>3,976</u>

8. Staff Costs

	2023 £	2022 £
Wages and Salaries	<u>6,018</u>	<u>5,400</u>
	6,018	5,400

	2023 No	2022 No
Number of staff	<u>1</u>	<u>1</u>

10. Debtors

	2023 £	2022 £
Trade debtors	1,941	4,258
Prepayments	520	19,943
Other debtors	<u>26,542</u>	<u>-</u>
	29,003	24,201

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	14,776	13,011
Accruals and Deferred Income	<u>10,507</u>	<u>30,032</u>
	25,283	43,043

Brighton permaculture Trust

12.Funds

	Balance at 01-Jul-22 £	Transfer between funds £	Incoming resources £	Resources expended £	Balance at 30-Jun-23
Unrestricted funds					
General					
General funds	15,085	-	25,560	143,830	124,281
				-	9,074
Designated					
Contingency reserve	40,000	-	-	-	40,000
Urban Tree Challenge (maintenance)	-		42,550	-	29,401
Scrumpling Funded	-		8,649	-	8,649
BHCC (HLF)	-		31,200	-	31,200
Website Development	-	10,000	-	-	10,000
Total Designated	40,000	10,000	82,399	-	69,250
					63,149
Restricted funds					
Neil's education activities	6,273			-	1,650
Fruit factory	5,812	15,560			
Racehill	3,440		987	-	1,757
Preston Park site	20,941		32,450	-	3,578
Infinity Orchards	763		5,800	-	6,563
Postcode Society Trust	13,078		-	-	13,078
Infinity Food: Info Boards	2,940		-	-	-
Small Funds	633		2,000	-	1,859
Total restricted funds	53,880	10,000	41,237	-	28,485
					82,192
Total funds	108,965	10,000	267,465	-	222,015
					154,415

	Balance at 01-Jul-21 £	Transfer between funds	Incoming resources £	Resources expended £	Balance at 30-Jun-22
Unrestricted funds					
General					
General funds	15,113		140,441	140,469	15,085
Contingency Reserve	20,000		20,000	-	40,000

Brighton permaculture Trust

Restricted funds

Neil's education activities	7,204	-	931	6,273
Fruit factory	5,812			5,812
Racehill	2,353	1,937	- 849	3,441
Preston Park site	20,000	12,500	- 11,559	20,941
BLF Awards for all 20-21	763	-	763	-
BLF Awards for all 21-22	9,972	1,355	- 11,327	-
Chalk Cliff Trust	6,173	2,302	- 8,475	-
Infinity Orchards	282	3,000	- 2,519	763
Post Local trust 3	4,384	-	4,384	-
Postcode Society Trust	-	20,142	- 7,064	13,078
Infinity Food: Info Boards	2,940			2,940
Small Funds	633			633
Total restricted funds	60,516	41,236	- 47,871	53,881
Total funds	95,629	201,677	- 188,340	108,966

Designated Funds

Contingency reserve

£40,000 has been retained as a designated contingency reserve for unforeseen circumstances.

Urban Tree Challenge (maintenance)

Funds for multiple rounds of the Urban Tree Challenge have been received via our partners Trees for Cities. The fund covers 50% of the costs of planting and 3 years maintenance of trees, the remainder of the funds have been secured from other funders and also local authority partners, either directly or via watering commitments. Funds are retained in this fund to ensure we can meet our future tree maintenance obligations.

Scrumping Funded

These funds were spent on making apple juice and supplying it to people in need via our partners FareShare Sussex. This included an award from Chalk Cliff Trust, private donations and a crowd funder matched by Big Give.

Brighton & Hove City Council (Heritage Lottery Fund)

Funds were received from Brighton & Hove City Council for delivering activities as part of their Heritage Lottery funding for Stanmer Park. Funds were received this year but work has been carried out over 3 years. Work has included Apple Day events, development of 10 new courses and delivery of volunteering opportunities in the Stanmer orchards.

Website Development

£10,000 was designated for the rebuilding of our ageing website in 2024.

Restricted Funds

Neil's educational activities: course bursary fund

Originally formed from legacy funds from the estate of Neil Smith and subsequently 'topped up' with other donations, this fund provides discounted places on courses for people in receipt of means tested benefits and Brighton Permaculture Trust volunteers.

Brighton permaculture Trust

Fruit Factory

Also formed from legacy funds from the estate of Neil Smith and topped in with funds generated by the scrumping project, this fund will be used for equipment or further development of the Fruit Factory when a new lease is signed in 2024.

Racehill Community Orchard

This fund has enabled us to cover the costs of site development; it is also formed from legacy funds from the estate of Neil Smith. The majority of the remainder will be spent on the installation of a compost toilet in 2024.

Preston Park site

A fund to cover the costs associated with securing gifted land and some immediate works; further private donations have been received for this purpose.

Infinity Orchards

An annual award from Infinity Foods (Wholesale) to support the planting of community and school orchards, a focus being climate change mitigation.

Postcode Society Trust

This award enabled us to plant 65 fruit trees, creating 3 new orchards & extending 7 existing sites in N and E Brighton. The fund also supported the establishment of these trees & a further 72 trees planted the previous winter. Delivery of the project started last year and finished this year.

Infinity Food: Info Boards

The remainder of this grant has been retained to create new information boards at Stanmer.

Small funds

A donation of £633 carried forward from last year was used towards the cost of PermaFest (an event over a few weekend days).

Infinity foods provided £500 this year which was also used to support PermaFest.

An East Brighton Trust of £500 supported the planting of wild flower plants with volunteers in community orchards in East Brighton.

£1,000 was received from Multiply Global to enable activities to be delivered with groups of children; the funds were carried forward for juicing activities to be delivered in the autumn of 2023.

Document Information

Document

Title	Final Brighton FS300623
ID	65418fe9-74c2-4ad6-9cbe-278420c894dd
Status	Signed
Sender	Tatiana Blana (tatiana@triplebottomlineaccounting.com)
Dept/business	Triple Bottom Line Accounting
Dept/business ID	triple-bottom-line-accounting
PDF Certified	True

Signers

Name	Authentication
Jan Mulreany <jan@brightonpermaculture.org.uk>	Email

History

Event	Email	IP address	Date/Time
Final Brighton FS300623 created by Tatiana Blana	tatiana@triplebottomlineaccounting.com	46.17.160.196	Mon, 04 Mar 2024 09:57:58 +0000
Final Brighton FS300623 emailed to John Coote	tatiana@triplebottomlineaccounting.com		Mon, 04 Mar 2024 09:57:59 +0000
Email soft bounced (either out of office or a timeout)	jcoote1265@aol.com		Mon, 04 Mar 2024 09:58:09 +0000
jcoote1265@aol.com opened email for document Final Brighton FS300623	jcoote1265@aol.com		Wed, 06 Mar 2024 18:28:56 +0000
Final Brighton FS300623 visited by John Coote <jcoote1265@aol.com>	jcoote1265@aol.com	78.146.44.132	Wed, 06 Mar 2024 18:54:31 +0000
Signer changed by Tatiana Blana from John Coote<jcoote1265@aol.com> to Jan Mulreany	jan@brightonpermaculture.org.uk	app1.legalsign.com	Thu, 07 Mar 2024 08:32:27 +0000
<jan@brightonpermaculture.org.uk> Final Brighton FS300623 emailed to Jan Mulreany	tatiana@triplebottomlineaccounting.com		Thu, 07 Mar 2024 08:32:28 +0000
Final Brighton FS300623 visited by Jan Mulreany	jan@brightonpermaculture.org.uk	165.120.212.217	Thu, 07 Mar 2024 10:01:28 +0000
<jan@brightonpermaculture.org.uk> Browser geo-location provided: Lat 50.866488116266645, Long -0.13618424108959348	jan@brightonpermaculture.org.uk	165.120.212.217	Thu, 07 Mar 2024 10:02:12 +0000
Signature applied (page 9)	jan@brightonpermaculture.org.uk	165.120.212.217	Thu, 07 Mar 2024 10:04:05 +0000
Signature applied (page 12)	jan@brightonpermaculture.org.uk	165.120.212.217	Thu, 07 Mar 2024 10:04:11 +0000
Ticked checkbox for statement: I confirm that I am authorised to accept the terms of this document.	jan@brightonpermaculture.org.uk	165.120.212.217	Thu, 07 Mar 2024 10:04:24 +0000
Ticked checkbox for statement: I understand that accepting the terms of this document creates a legally binding obligation.	jan@brightonpermaculture.org.uk	165.120.212.217	Thu, 07 Mar 2024 10:04:24 +0000
Signer offered option to accept or reject document	jan@brightonpermaculture.org.uk	165.120.212.217	Thu, 07 Mar 2024 10:04:24 +0000
Clicked button with text: By clicking this button I hereby ACCEPT the terms of this document	jan@brightonpermaculture.org.uk	165.120.212.217	Thu, 07 Mar 2024 10:04:24 +0000
Final Brighton FS300623 completed by Jan Mulreany	jan@brightonpermaculture.org.uk	165.120.212.217	Thu, 07 Mar 2024 10:04:24 +0000
<jan@brightonpermaculture.org.uk>			

Accounts

Company registration number: 04072259

Charity registration number: 1150808

Brighton Permaculture Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2022

Triple Bottom Line Accounting (TBLA)

The Enterprise Centre, University of East Anglia, Norwich, NR4 7TJ

Brighton Permaculture Trust

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Brighton Permaculture Trust

Reference and Administrative Details

Trustees	J Mulreany C Schofield J Coote M-E Sanchez
Secretary	C Lawrence
Principal Office	The Fruit Factory Stanmer Village Stanmer Brighton BN1 9PZ
Company Registration Number	04072259
Charity Registration Number	1150808
Independent Examiner	Triple Bottom Line Accounting (TBLA) The Enterprise Centre University Drive Norwich NR4 7TJ

Brighton Permaculture Trust

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2022.

Overview

This report covers the year from 1 July 2021 to 30th June 2022.

Following two years of various levels of restrictions on movement and activities caused by the Covid-19 national emergency, we can, with satisfaction, report that the charity has been on the road to recovery, visibly, financially, and socially. Our charitable objects remain intertwined through our working practices, in a true demonstration of permaculture design. We continued to observe and interact with the conditions that were imposed, analyse the issues and design solutions using the principles of permaculture theory. We were able to analyse the changing situations as they arose, and implement changes in our programmes, some instant and some gradual as the situation demanded. We continued to work and provide for the community of Brighton and Hove through important outdoor activities, such as fruit tree-planting, all within the social distancing and testing regimes in a permitted working environment. We remain engaged with activities that develop resilience, address the climate emergency, and support communities that are strong and neighbourly.

Members of the Board and officers resumed face-to-face meetings when appropriate. At the same time the trustees held regular online meetings, monitoring and amending advice to all of our volunteers and staff, compliant with the health and safety regulations being issued by HM Government. When the national 'lockdown' was fully lifted, activities were allowed to resume with volunteers and members of the public, still mindful of health and safety concerns. Our courses and events programme restarted, bolstered by the additional support offered by online programmes, and regenerated with additional expertise gained through the development of online course and events material.

The trustees are happy to report that Brighton Permaculture Trust continues to be a going concern. Challenges remain - nevertheless, we maintain our charitable activities with flexibility, with the cooperation of long-term and new volunteers, as well as regular contractors.

Charitable objects and activities

Education of the public:

Course Provision:

We delivered 27 courses & workshops, and 3 permaculture plot tours, with. total of 289 attendees.

There were two Earthship online courses. Most courses were delivered entirely in outside venues, or a mix of blended online & outside. Where inside/classroom teaching was used, numbers were restricted to allow for distancing should it be needed.

Heritage Lottery Funding secured by BHCC for Stanmer Park is supporting us to create 10 new courses via the "Activities Plan". These courses were developed during this reporting year and the first run of 8 of these will happen between autumn 2023 & Spring 2024.

Informal learning opportunities were provided by volunteering opportunities. Participants gained new skills in areas such as fruit tree planting, juicing & green building.

Brighton Permaculture Trust

The prudent use of resources, relief of poverty and improvement of the conditions of life:

The Scrumping Project continued at our Fruit Factory at Stanmer Village, processing juices, and making cider, jams, chutneys and preserves from local fruit which would otherwise go to waste. The work is done in public view, contributing to our educational objects.

Once the government regulations for working in groups both indoors and outdoors were lifted, workflows were re-established and volunteers and contractors were able to continue with this vital work. Where and when appropriate the necessary hygiene measures established during the Covid-19 period were continued, so that vulnerable participants were able to feel as safe as possible, eg. the wearing of masks when more than two people were working inside.

This year we were not successful in raising funds to supply bottles of juice to the national charity FareShare for distribution to people in need. However funding & private donations have been secured for the coming year.

Preservation, conservation and the protection of the environment:

Orchard-planting:

Community orchards planted the previous year were tended as per contract with their funders.

Racehill Stanmer Sussex apples: we continue to manage the orchards at Stanmer Park and at Racehill.

The Permaculture Plot on the Stanmer Organics site continues to be entirely volunteer run, showcasing permaculture in action, with sessions attracting people every week. Produce was shared between volunteers.

Practical activities by forest schools, home education groups and school visits, restarted at Racehill Community Orchard & the Permaculture Plot as Covid restrictions were eased.

The work offered in all of these projects provides many volunteering opportunities, and its continuing success is a tribute to the dedication and hard work of those volunteers and their leaders.

Governance and management

Trustees

During the reporting year our four elected Trustees (JM, CS, JC, MES), continued their closer involvement in the organisation's projects and management. The Board has relaxed its operational oversight as the Crisis Team's role reverted to one of ensuring financial viability following the period of reduced income owing to the restrictions of the Covid-19 regime imposed by HM Government. Each Trustee remained closely associated with a governance theme or management working party, such as HR, financial matters, media and online work, and security of regulation regarding legislation.

The active recruitment of new trustees began, in order to relieve the Board of its concentrated workload; it is acknowledged that BPT would benefit from another two trustees ideally, especially if fundraising and media connections can be developed.

Management structure development

The change of emphasis of the role of the Board and the officers during the period of crisis management led to a decision to evaluate the existing management structure and envision a developed design. Mindful that Right Livelihood is a common aim, we anticipated a shifted shape of the management team, with an aim to provide more paid posts to oversee the projects. This is described below.

Brighton Permaculture Trust

Administration

The administrative team remains stable in composition. John C Matthews retired as Company Secretary and Catherine Lawrence took on the role alongside her position as senior administrator, maintaining important issues such as policies, risk assessments and services agreements, to ensure legal and obligatory reporting happens to schedule. She has oversight of web development, engaging with a new supplier for software issues. The Finance Group supports administration, so that management group and Trustee meetings are supplied with appropriate information and resources for decision-making. We appointed a part-time finance assistant who has worked with the new accountants to implement online accounts. Trustees would like to thank TBLA, and Peter Ellington in particular for their support.

Staffing, day-to-day management and operations

Bryn Thomas continues as the Director. In the light of the current management restructuring exercise, the overarching management team currently consists of the trustees, the administrator and the director. Decisions made regarding operations and any immediate actions are passed to and processed by the people with individual responsibility for the work streams, following specific and generic risk assessments. We use WhatsApp groups for rapid communication and obtain feedback on the impact of decisions, especially related to implementing restrictions etc. and the impact on operations. The communications officer has summarised events and decisions in a staff newsletter.

Over the year under report we have started to scrutinise and evaluate the management structure, with the desire to move to a situation where more staff are in named and better-paid management roles. We believe this would support a more effective operational matrix, increasing collaboration with part-time and volunteer contractors, and providing more effective devolved budget management and reporting.

A comprehensive review programme was started in April 2022, led by the Orchard Manager (Jenni Cresswell) whose expertise in developing community projects was harnessed, alongside some of the existing staff and project volunteers. All members of the Trust, its volunteers and staff were invited to a series of open meetings to go through an analytical process (the KJ Method¹) to reach decisions and newly-minted statements about the mission of the charity; later meetings concentrated on how its management might work towards making these concrete.

We feel we are about half-way through the process, having come to a common conclusion that the focus for our work in the community is related to supplying and supporting Brighton and Hove's food poverty solutions. Our goal is to recruit salaried project managers to develop the next steps.

Consultation on BPT's equality, diversity and inclusion policies has begun this year, and various measures are being planned to ensure a robust development strategy across courses, volunteering and other provision. We continue to explore ways to address the constraint to our growth, namely by raising funds to pay for core costs. When new funding sources and awards appear, time is allocated to engage in applications.

Volunteer strategy

As in previous years, volunteers continue to be our main practically-based workforce, and there were 1178 attendees on 409 volunteering activities over the period under report.

The strategy uses the permaculture principle of 'multifunction' as well as supporting Brighton Permaculture Trust's charitable objects by offering frequent and free informal access to learning, skill development and other opportunities. Volunteers receive a discount on our formal courses; they remain willing to share their enthusiasm for the work we do, for which we thank them, wholeheartedly.

¹ The KJ-Method, 1965, Jiro Kawakita.

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Communications

We appointed a dedicated part-time Communications Officer, especially to establish a regular internal update for staff as well as external communications. Cognisant of the aims of the trust and permaculture community through his involvement with a similar movement in Bristol, George Maguire has helped us maintain this activity and we will continue to fundraise for it as long as possible.

Assets

The Fruit Factory has continued as ideal for its location and capacity, especially related to the Scrumping Project, and it is now being used just for this purpose.

Some building-related issues, still to be resolved, depend on the ongoing plans by Brighton and Hove County Council in restoring Stanmer Park grounds and amenities to their original state. |

In addition, we have moved forward in considering investing in a physical base centrally positioned in Brighton, appointing a part-time management position to do this, working with legal and architectural professionals.

Priorities & plans for the forthcoming year 2022-2023

The Trust's objects continue to be ever more vital and urgent as a dynamic response to our multiple environmental crises. The priority is to celebrate the profile, role and reputation of the Trust, and to contribute to the social and environmental resilience of the City of Brighton and Hove, and neighbouring areas of East and West Sussex.

1.We will complete the legal compacts to receive the donation of land and finance in order to establish the physical base centrally positioned in Brighton.

2.We will expand course and event provision, including those related to climate change, to take the opportunities provided by funding previously gained (two year funding).

3.We will continue to develop our workforce, amending our structure to enable our projects to operate with more paid, and better paid, workers, depending on funding, and further professionalising our recruitment processes.

4.We will develop a larger business impact by re-recruiting a Project Manager to run and expand the financially-sound Scrumping project.

5.We will maintain the Orchard Manager role to support orchard planting and development work through a range of continued funding and grants.

6.We will strengthen our governance by integrating into our organisational design those measures we found beneficial in our response to the Covid-19 crisis.

7.We seek to expand the Board to an optimum five trustees, and to strengthen our financial expertise at this level.

Financial review

Overview

The trustees are able to report that Brighton Permaculture Trust is a going concern. There were no significant financial events.

We were able to support our charitable activities through continuing Covid-19 restrictions. Our turnover has returned to pre-pandemic levels and the Statement of Financial Activities records a surplus on the year of £13,337: net assets and total funds have increased by this amount on the Balance Sheet.

Brighton Permaculture Trust

Within that overall figure our charitable activities [unrestricted funding] show a surplus of £19,972. This has enabled us to strengthen our contingency reserve by £20,000.

Our funded projects [restricted funding] continue to deliver within budget. The loss of £6,634 over the year occurs because these funding streams do not fit neatly into financial years: expenditure exceeded the amount of new funding acquired. We carry forward restricted funding of £53,882, which is a healthy balance for work in future years.

Financial Risks

Our risk analysis includes the potential impact of Covid-19 and similar pandemics. As a result of cautious decision-making during the pandemic, we acknowledge that we have a potential backlog of expenditure on support and maintenance.

The 'cost-of-living' crisis presents an immediate risk. It will test our scope to increase prices to cover rising costs and challenge our desire to ensure that our pay rates remain competitive and keep pace with inflation. We will have to manage the risk that costs increase beyond the range anticipated in successful funding bids.

We are in a stronger financial position to deal with those circumstances now than we were three years ago.

Review of Accounts and Accounting Practices

The process to update our financial record-keeping and reporting continues. While our new finance systems are in place, there is more work to be done to provide quick and up-to-date reporting and to streamline our end year accounting.

The search continues to add financial expertise to the Board of Trustees.

Reserves Policy

We have added £20,000 to our general contingency to cover our legal obligations as an employer and our preferred approach to winding-up should that be necessary. We anticipate that our strategic plan to consolidate and expand our activities will increase those obligations. That restricted reserve now stands at £40,000.

Our unrestricted reserve to cover crisis management, capital 'seed' funding and maintenance stands at £15,085. It is anticipated that a significant proportion will be allocated to cover a backlog of support and maintenance work that has been on hold during the Covid pandemic.

Financial performance

Balance Sheet

Current assets have increased over the year by £10,043 and stand at £135,026. A slight reduction in amounts received in advance [note 11] means that net assets increase by £13,337 and stand at £108,966.

We carry forward restricted funding of £53,882: a decrease £6,634 over the year but still a healthy balance for work in future years.

We carry forward £55,085 of unrestricted funding, of which £40,000 is general contingency to cover our legal obligations: see reserves policy above.

Statement of Financial Activities

Turnover on charitable activities was £129,518: a level that exceeds our pre-pandemic turnover. The Scrumping Project continued to expand; income was up 15% on 2020/21 at £49,478, covering both increased production and support costs. Income from Courses and Events shows a recovery to pre-pandemic levels: £61,930 following a dip to £33,394 in 2020/21.

Brighton Permaculture Trust

After the allocation of support costs, non-grant funded activities returned a surplus of £3,313. With the addition of unrestricted grants and legacies of £16,659, unrestricted funds increase by £19,972.

Income from restricted grants was £41,235, with expenditure of £47,870 [note 12], which includes a contribution of £8,562 to support costs [note 5]. Note that:

- Our grant-funded (restricted) projects do not fit neatly into financial years with most income received in advance. The loss of £6,635 on the year should be seen against the exceptionally high level of funding acquired in 2020/21 [£83,767]
- Our grant-funded projects continue to deliver successfully and to budget and we carry forward slightly less at the end of 2021/22 [£53,881] than in the previous year.
- The funding carried forward includes a donation of £20,941 for the proposed acquisition of land in central Brighton.
- The amount of restricted funding carried forward gives us resilience going forward, funding projects over the next 2 to 3 years, with the potential to generate income from the site in central Brighton.

Governance and support costs, including the director's salary [note 8], were £20,847 [note 6]: 11% of total income. This is slightly lower than historical levels and still reflects cautious decision-making on spending over the course of the pandemic.

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 28 April 2023 and signed on its behalf by:



J Mulreany

Trustee

Brighton Permaculture Trust

Independent Examiner's Report to the trustees of Brighton Permaculture Trust

I report on the accounts of the charity for the year ended 30 June 2022 which are set out on pages 12 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Dr Peter Ellington
FAIA Independent Examiner
Triple Bottom Line Accounting
The Enterprise Centre
University of East Anglia
Norwich
NR4 7TJ

Brighton Permaculture Trust

Statement of Financial Activities for the Year Ended 30 June 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Grants, Donations and legacies	3	16,659	35,500	52,159
Charitable activities	4	123,782	5,736	129,518
Total Income		140,441	41,236	181,677
Expenditure on:				
Charitable activities	5	120,469	47,870	168,339
Total Expenditure		122,331	46,009	168,339
Net income/(expenditure)		19,972	-6,634	13,337
Transfers				
Net movement in funds		19,972	-6,634	13,337
Reconciliation of funds				
Total funds brought forward		35,113	60,516	95,629
Total funds carried forward	12	54,154	54,812	108,966

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	17,843	80,765	98,608
Charitable activities	4	78,045	2,911	80,956
Total Income		95,888	83,676	179,564
Expenditure on:				
Charitable activities	5	-83,999	-47,069	-131,068
Total Expenditure		-83,999	-47,069	-131,068
Net income/(expenditure)		11,889	36,607	48,496
Transfers		2,649	-2,649	0
Net movement in funds		11,889	36,607	48,496
Reconciliation of funds				
Total funds brought forward		23,224	23,909	47,133
Total funds carried forward		35,113	60,516	95,629

Brighton Permaculture Trust

Balance Sheet as at 30 June 2022

	Note	2022 £	2021 £
Current assets			
Debtors	10	24,201	21,338
Cash at bank and in hand		110,825	103,645
		135,026	124,983
Creditors: Amounts falling due within one year	11	-26,060	-29,354
Net assets		108,966	95,629
Funds of the charity:			
Restricted funds		53,882	60,516
Unrestricted income funds			
Unrestricted funds		55,085	35,113
Total funds		108,966	95,629

For the financial year ending 30 June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 12 to 20 were approved by the trustees, and authorised for issue on 28 April 2023 and signed on their behalf by:

.....

J Mulreany

Trustee

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2022

1 Charity status

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Brighton Permaculture Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The financial statements have therefore been prepared on a going concern basis.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements

Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds. Where performance conditions are attached to the grant and are yet to be met, the income is recognised unless it is deemed that the conditions will not be met.

Brighton Permaculture Trust

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. Where expenditure is eligible to be claimed on a future grant claim which is certain to be received, it is deferred and matched to the receipt of funds when received.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources on a reasonable, justifiable and consistent basis.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Brighton Permaculture Trust

3. Income from Grants, Donations and Legacies

	Unrestricted funds General	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations and legacies	455	12,500	12,955	36,704
Grants (incl capital grants)	16,204	23,000	39,204	61,904
	16,659	35,500	52,159	98,608

4. Income from charitable activities

	Unrestricted funds General	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Fruit/orchard planting projects	12,104	1,936	14,040	6,551
Courses and events	61,930	-	61,930	27,199
School projects	-	-	-	3,947
Funded Project		3,799	3,799	
Scrumping project	49,748	-	49,748	43,259
	123,782	5,736	129,518	80,956

Brighton Permaculture Trust

5.Expenditure on charitable activities

	General	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Fruit/orchard planting projects	19,749	9,668	29,416	4,729
School projects		-	-	318
Courses and events	44,420	931	45,351	33,394
Funded projects	-	28,709	28,709	42,497
Scrumping project	44,016	-	44,016	37,436
Support costs	12,284	8,562	20,847	12,694
	<u>120,469</u>	<u>47,870</u>	<u>168,339</u>	<u>131,068</u>

6. Analysis of governance and support costs

	Accountancy	Communications	Financial admin	General	Insurance and other miscellaneous	Total
	£	£	£	£	£	£
Fruit/orchard planting projects	1,269	1,171	612	2,958	645	6,655
Funded projects	1,010	932	487	2,355	514	5,298
Courses & Events	464	428	224	1,082	236	2,435
Scrumping Project	1,232	1,136	594	2,871	626	6,459
	<u>3,976</u>	<u>3,667</u>	<u>1,916</u>	<u>9,266</u>	<u>2,022</u>	<u>20,847</u>

7. Governance costs

	Unrestricted funds	Total 2022	Total 2021
	General		
	£	£	£
Independent examiner fees			
Examination of the financial statements	900	900	990
Other fees paid to examiners	3,076	3,076	238
	<u>3,976</u>	<u>3,976</u>	<u>1,228</u>

Brighton Permaculture Trust

8. Staff costs

	2022	2021
	£	£
Wages and Salaries	5400	5,400
	<u>5400</u>	<u>5,400</u>

9. Taxation

The charity is a registered charity and is therefore exempt from taxation

10. Debtors

	2022	2021
	£	£
Trade debtors	4,258	1,130
Prepayments	19,943	20,208
	<u>24,201</u>	<u>21,338</u>

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	13,011	12,386
Amounts received in advance	<u>13,049</u>	<u>16,968</u>
	<u>26,060</u>	<u>29,354</u>

Brighton Permaculture Trust

12.Funds

	Balance at 01-Jul-21 £	Transfer between funds £	Incoming resources £	Resources expended £	Balance at 30-Jun-22
Unrestricted funds					
General					
General funds	15,113	- 20,000	140,441	- 120,469	15,085
Designated					
Contingency reserve	20,000	20,000			40,000
Restricted funds					
Neil's education activities	7,204			-931	6,273
Fruit factory	5,812				5,812
Racehill	2,353		1,936	- 849	3,440
Preston Park site	20,000		12,500	- 11,559	20,941
BLF Awards for all 20-21	763			- 763	-
BLF Awards for all 21-22	9,972		1,355	- 11,327	-
Chalk Cliff Trust	6,173		2,302	- 8,475	-
Infinity Orchards	282		3,000	- 2,519	763
Postcode Local Trust 3	4,384			- 4,384	-
Postcode Society Trust	-		20,142	- 7,064	13,078
Infinity Food: Crisis and Info Boards	2,940				2,940
Small Funds	633				633
Total restricted funds	60,516	-	41,235	- 47,870	53,881
Total funds	95,629	-	181,676	- 168,339	108,966

Contingency reserve

£40,000 has been designated as a contingency reserve for unforeseen circumstances.

Neil's educational activities: course bursary fund

Originally formed from legacy funds from the estate of Neil Smith and subsequently 'topped up' with other donations, this fund provides discounted places on courses for people in receipt of means tested benefits and Brighton Permaculture Trust volunteers.

Fruit Factory

Also formed from legacy funds from the estate of Neil Smith, remaining funds are earmarked for equipment or further development of the Fruit Factory when a new lease is signed.

Racehill Community Orchard

This fund has enabled us to top up other funds to enable the development of the site; it is also formed from legacy funds from the estate of Neil Smith.

Brighton Permaculture Trust

Preston Park site

A fund to cover the costs associated with securing gifted land and some immediate works; private donations have been received for this purpose.

BLF Awards for All 20-21

A grant that supported the engagement and skilling-up of people engaged with community orchards in disadvantaged parts of Brighton.

BLF Awards for All 21-22

As a response to the pandemic this award enabled work to reconnect people with recently planted community orchards in disadvantaged areas of Brighton following lockdowns.

Chalk Cliff Trust

Two awards were received to support the development and planting of community orchards.

Infinity Orchards

An annual award from Infinity Foods (Wholesale) to support the planting of community and school orchards, a focus being climate change mitigation.

Postcode Local Trust 3

This grant enabled the planting of 70 fruit trees in 5 locations on estates in Brighton, although, due to the pandemic, volunteers were not engaged to the extent that was intended.

Postcode Society Trust

This fund enabled us to plant 65 fruit trees, creating 3 new orchards & extending 7 existing sites in N and E Brighton. The fund also supported the establishment of these trees & a further 72 trees planted the previous winter.

Infinity Food: Crisis and Info Boards

The remainder of this grant has been retained to create new information boards at Stanmer.

Small funds

A donation of £633 will assist with the transition from Apple Day (a one day event) to PermaFest (an event over a few weekend days)

Accounts

Company registration number: 04072259

Charity registration number: 1150808

Brighton Permaculture Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2021

Triple Bottom Line Accounting (TBLA)

The Enterprise Center, University of East Anglia, Norwich, NR4 7TJ

Brighton Permaculture Trust

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Brighton Permaculture Trust

Reference and Administrative Details

Trustees	J Mulreany Ms Schofield J Coote M- E Sanchez
Secretary	J C Matthews
Principal Office	The Fruit Factory Stanmer Village Stanmer Brighton BN1 9PZ
Company Registration Number	04072259
Charity Registration Number	1150808
Independent Examiner	Triple Bottom Line Accounting (TBLA) The Enterprise Centre University Drive Norwich NR4 7TJ

Brighton Permaculture Trust

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2021.

Overview

In July 2020, our reporting year started four months into the initial phases of the Covid-19 pandemic. In the context of all face-to-face activities being restricted, the provision and reputation of our successful and education programme was affected. We were anticipating an inevitable economic downturn, and with the UK still working within the limits and restrictions of three consecutive waves of Covid-19, the social impacts continue to emerge. This report covers the year to 30th June 2021, taking into account the impact of Covid-19 at the time.

Our charitable objects are intertwined through our working practices, in a true demonstration of permaculture design. We have been able to continue to work and provide for the community of Brighton and Hove through several of our important outdoor activities, all within the social distancing and testing regimes in a permitted working environment. We remain engaged with activities that develop resilience, address the climate emergency, and support communities that are strong and neighbourly.

Members of the Board and officers held regular online meetings as a crisis-management team, monitoring and amending advice to all of our volunteers and staff, and when appropriate members of the public, that was compliant with the health and safety regulations being issued by HM Government. The trustees are happy to report that Brighton Permaculture Trust continues to be a going concern. Challenges remain - nevertheless, we maintained our charitable activities with flexibility, with the cooperation of long-term and new volunteers, as well as regular contractors. The financial challenge remains considerable and at the time of writing we are drawing on reserves and designated funds as we expand the range of the activities to be restarted in summer and autumn of 2021.

Charitable objects and activities

Education of the public:

Course provision - an On-line Strategy Group was set up, supported by one of the Trustees who has a professional background in media-based learning. Our course and event teams committed many extra volunteer hours to make a transition to on-line delivery using online professional platforms. The new technology was mastered, on-line content developed, and teaching skills honed for on-line classrooms, blended with outdoor elements where that was going to be viable. Public Events were curtailed owing to the Covid-19 restrictions on people gathering in large numbers. We ran a series of on-line Green Architecture Sessions in October 2020, rather than the usual one-day conference.

The prudent use of resources, relief of poverty and improvement of the conditions of life:

The Scrumping Project continued at our Fruit Factory at Stanmer Village, processing juices, cider, jams, chutneys and preserves from local fruit which would otherwise go to waste. The work is done in public view, contributing to our educational objects. Volunteers were managed within the government regulations for working outdoors, including requiring lateral flow tests to be carried out prior to the work groups, and extensive arrangements for social distancing, hygiene measures. A fundraising campaign that ran throughout July 2020 enabled us to donate bottles of juice for distribution to people in need through the national charity FareShare. This raised over £1,600 from more than 50 of our supporters to fund 1,000 bottles at wholesale prices.

Preservation, conservation and the protection of the environment:

We appointed a part-time manager for our Community Orchards projects, who has taken the initiative to develop a rigorous evaluation scheme for reporting back to the Trust. Community orchards planted the previous year were tended as per contract with their funders, and we continue to manage to the orchards at Stanmer Park and at Racehill. The Permaculture Plot on the Stanmer Organics site continues to be entirely volunteer run, showcasing permaculture in action, with sessions attracting people every week. It supported emergency food provision by harvesting an increased planting of food annuals, sharing the produce between

Brighton Permaculture Trust

Trustees' Report

the small group coming regularly to site and local Covid-19 emergency response food projects. Government restrictions disrupted its use for practical activities by forest schools, home education groups and school visits, which will restart for the new academic year. The work offered in all of these projects provides many volunteering opportunities, and its continuing success is a tribute to the dedication and hard work of those volunteers and their leaders.

Governance and management

Trustees

During the reporting year we have maintained continuity with four elected Trustees (JM, CS, JC, MES), and all Trustees have reached a closer level of involvement in the organisation. The Board has met monthly, to oversee and implement operations in the light of the Crisis Team's recommendations. Each Trustee has become more closely associated with a governance theme or management working party, such as HR, financial matters, media and online work, and security of regulation regarding legislation.

Crisis management of situation under COVID-19 pandemic conditions

Three Trustees met weekly with the CEO and Admin officer, as the Covid 19 Crisis Team, monitoring and amending advice compliant with the health and safety advice being issued by HM Government. All meetings take place using BPT's subscription to Zoom online software, and are recorded electronically and documented. As conditions in England eased, the team met fortnightly, and the Trustees, Director and Administrator were in contact at each point of change to agree actions. At all times staff and volunteers' health and safety have been paramount, including balancing the need for physical and mental health with the responsibilities of the charity.

Our activities and operations were classified by government guidelines as 'work'; where it has been necessary and feasible people have met in person according to the prevailing restrictions and guidance at the time. Updating risk assessments allowed open air activities to continue, with all of our volunteers and staff, and where appropriate members of the public. Self-administered testing, social distancing, face covering, hand hygiene, signing in procedures etc. has allowed vital work around growing, plant maintenance, harvesting and production of disposable goods, and the management of a number of Community Orchards, to be continued.

Administration

The administrative team remains stable in composition, and the Company Secretary (John C Matthews) has maintained important issues such as policies, risk assessments and services agreements, to ensure legal and obligatory reporting happens to schedule. The General Administrator has taken on the oversight of web development, engaging with a new supplier for software issues. The Finance Group supports administration, so that management group and Trustee meetings are supplied with appropriate information and resources for decision-making. We appointed a part-time finance assistant who has worked with the new accountants to implement online accounts; Trustees would like to thank TBLA, and Peter Ellington in particular for their support.

Staffing, day-to-day management and operations

Bryn Thomas continues as the Director, and at the time of writing the Covid-19 Crisis management Team continues to meet fortnightly. This overarching meeting has taken the place of the monthly Operations Management group to date, although decisions made regarding operations and any immediate actions are passed to and processed by the people with individual responsibility for the work streams, following specific and generic risk assessments. We use WhatsApp groups for rapid communication and obtain feedback on the impact of decisions, especially related to implementing restrictions etc. and the impact on operations. The communications officer has summarised events and decisions in a staff newsletter.

Over the year we have started to scrutinise and evaluate the management structure, with the desire to move to a situation where more staff are in named and better-paid management roles. We believe this would support a more effective operational matrix, increasing collaboration with part-time and volunteer contractors, and providing more effective devolved budget management and reporting. Consultation on BPT's equality,

Brighton Permaculture Trust

Trustees' Report

diversity and inclusion policies has begun this year, and various measures are being planned to ensure a robust development strategy across courses, volunteering and other provision. We continue to explore ways to address the constraint to our growth, namely by raising funds to pay for core costs. When new funding sources and awards appear, time is allocated to engage in applications.

Volunteer strategy

Numerically, volunteers continue to be our main practically-based workforce. The strategy supports Brighton Permaculture Trust's charitable objects by offering frequent and free informal access to learning, skill development and other opportunities. Volunteers also receive a discount on our formal courses, and they remain willing to share their enthusiasm for the work we do, for which we thank them, wholeheartedly. Volunteer opportunities were considerably restricted from the start of the national Covid-19 lockdown in March 2020, and that continues to be the case at the time of writing this report.

Communications

We appointed a dedicated part-time Communications Officer for six months, especially to establish a regular internal update for staff as well as external communications. She having moved to another job at the end of the financial year, we appointed a replacement to continue the work for 2021/22 onwards. We will maintain this role and to fundraise for it as necessary.

Assets

The Fruit Factory has continued as ideal for its location and capacity, especially related to the Scrumping Project, and it is now being used just for this purpose. Some building-related issues still be resolved depend on the plans by Brighton and Hove County Council to restore Stanmer Park grounds and amenities to their original state. In addition, we continue to evaluate investing in a physical base centrally positioned in Brighton, with ground and ecological surveys and neighbourhood consultations, and we hope to realise this concretely in the next financial year.

Priorities & plans for the forthcoming year 2021-2022

The Trust's objects continue to be ever more vital and urgent as a dynamic response to our multiple environmental crises. The priority is to celebrate the profile, role and reputation of the Trust, and to contribute to the social and environmental resilience of the City of Brighton and Hove, and neighbouring areas of East and West Sussex.

1. We will complete the negotiations and legal compacts to receive the donation of land and finance in order to establish a physical base more centrally positioned in Brighton.
2. We will enact an operational plan to expand course and event provision, including those related to climate change, to take the opportunities provided by funding previously gained for the next two years.
3. We will continue to develop our workforce, amending our structure to enable our projects to operate with more paid, and better paid, workers, depending on funding, and further professionalising our recruitment processes.
4. We will develop a larger business impact by recruiting a Project Manager to run and expand the financially-sound Scrumping project.
5. We will maintain the Orchard Manager role to support orchard planting and development work through a range of continued funding and grants.
6. We will strengthen our governance by integrating into our organisational design those measures we found beneficial in our response to the Covid-19 crisis.
7. We seek to expand the Board to an optimum five trustees, and to strengthen our financial expertise at this level.

Brighton Permaculture Trust

Trustees' Report

Financial review

Overview

The trustees are able to report that Brighton Permaculture Trust is a going concern. There were no significant financial events. Our charitable activities performed better than expected through periods of Covid-19 restrictions: our income from grants and donations to fund projects into future years was exceptionally high: and a review of our accounts has enabled income received in advance to be released into our restricted and unrestricted funds.

The impact of Covid-19 is still being felt. We are in a strong position to be able support the return of all our activities to a healthy financial state.

Impact of Covid-19

Over the year unrestricted reserves were used to sustain core activities and to enable the work needed to adapt to and recover from the crisis. It was not necessary to reallocate internal restricted funding or to seek to lift restrictions on external funding.

Financial Risks

Our risk analysis will continue to include the potential impact of Covid-19 and similar pandemics. While our activities and funding could be significantly curtailed by national and / or local restrictions, the adaptation that we have carried out puts us in a better place to mitigate that risk.

Review of Accounts and Accounting Practices

The Covid-19 crisis added urgency to address some known issues: the Board of Trustees lacked financial expertise; our finance systems could not provide quick and up-to-date reporting; our end year accounting process was overly complex; we were not taking advantage of the latest technology; and our reserve policy was not sufficiently robust to meet legal obligations

We contracted Triple Bottom Line Accounting [TBLA] to prepare the accounts for the year reported here, and to do both book-keeping and accounts from that point forward. That transfer has included a review of our Chart of Accounts; standardisation of accounting practices; and the use of cloud accounting with automated feeds

Reallocation of funds within our accounts

The review of our accounts by TBLA uncovered income of £44,000 recorded on the balance sheet as a liability ('Creditors: Amounts received in advance': see note 11 in the accounts) that should have been released to our restricted and unrestricted funds. This has had a significant impact on our reserves policy and our financial resilience.

Reserves Policy

The reallocation of funds in our accounts has allowed us to allocate £20,000 in our restricted funds as a general contingency to cover our legal obligations as an employer and our preferred approach to winding-up should that be necessary. That figure might be revised in the light of a review of our pay and remuneration policy.

Financial performance

Balance Sheet

Our balance sheet shows an increase in current assets, up by £15,697 over the year at £124,683.

Net assets have more than doubled, increasing from £47,133 to £95,329. While the impact of Covid-19 has resulted in some of our activities running at a loss, this has been more than offset by:

Brighton Permaculture Trust

Trustees' Report

- Grant-funded income, of which £60,516 is carried forward [see below].
- The reallocation of payments received in advance from current liabilities to restricted and unrestricted funds [see above].

Statement of Financial Activities

Our financial performance has been significantly better than the baseline 'worst case scenario' in our Covid-19 crisis plan.

Turnover on charitable activities was down 24% on 2019/20 [see note 4 in accounts].

- The Scrumping Project continued to perform well, with income up 20%.
- The programme of courses & events was considerably reduced with income down over 50% on 2019/2020.

After the allocation of support costs (which were lower than in 2019/20), non-grant funded activities ran at a loss of £4,970, with staff costs of £5,400 to be funded from restricted funds and reserves.

Income from grants was exceptionally high at £83,767 [see note 12 in the accounts]. Despite Covid-19 restrictions, we have been able to deliver our grant-funded projects within budgets. Note that:

- Our grant-funded (restricted) projects do not fit neatly into financial years with most income received in advance. The surplus of £40,256 on the year [see note 12 in the accounts] should be seen against £60,516 of restricted funds carried forward [see balance sheet].
- The funding carried forward includes a donation of £20,000 for the proposed development of a site in central Brighton.

The amount of restricted funding carried forward gives us resilience going forward, funding projects over the next 2 to 3 years, with the potential to generate income from the site in central Brighton.

Brighton Permaculture Trust

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved on behalf of the charity on 26 April 2022 and signed on its behalf by:



J Muireany
Trustee

Brighton Permaculture Trust

Independent Examiner's Report to the trustees of Brighton Permaculture Trust

I report on the accounts of the charity for the year ended 30 June 2021 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Dr Peter Ellington FAIA
Independent Examiner
Triple Bottom Line Accounting
The Enterprise Centre
University of East Anglia
Norwich
NR4 7TJ

26 April 2022

Brighton Permaculture Trust

Statement of Financial Activities for the Year Ended 30 June 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	17,843	80,765	98,608
Charitable activities	4	78,045	2,911	80,956
Total Income		95,888	83,676	179,564
Expenditure on:				
Charitable activities	5	(83,999)	(47,069)	(131,068)
Total Expenditure		(83,999)	(47,069)	(131,068)
Net income/(expenditure)		11,889	36,607	48,496
Transfers		2,649	(2,649)	0
Net movement in funds		11,889	36,607	48,496
Reconciliation of funds				
Total funds brought forward		23,224	23,909	47,133
Total funds carried forward	12	35,113	60,516	95,629
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	21,567	5,385	26,952
Charitable activities	4	106,048	-	106,048
Total Income		127,615	5,385	133,000
Expenditure on:				
Charitable activities	5	(119,669)	(7,587)	(127,256)
Total Expenditure		(119,669)	(7,587)	(127,256)
Net expenditure		7,946	(2,202)	5,744
Net movement in funds		7,946	(2,202)	5,744
Reconciliation of funds				
Total funds brought forward		15,278	26,111	41,389
Total funds carried forward	12	23,224	23,909	47,133

Brighton Permaculture Trust

Balance Sheet as at 30 June 2021

	Note	2021 £	2020 £
Current assets			
Debtors	10	21,338	2,722
Cash at bank and in hand		103,645	106,264
		124,983	108,986
Creditors: Amounts falling due within one year	11	(29,354)	(61,853)
Net assets		95,629	47,133
Funds of the charity:			
Restricted funds		60,516	23,909
Unrestricted income funds			
Unrestricted funds		35,113	23,224
Total funds	12	95,629	47,133

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

Directors' responsibilities:

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

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

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 26
behalf by:



J. M. M. M.
Trustee

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2021

1 Charity status

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Brighton Permaculture Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The financial statements have therefore been prepared on a going concern basis.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements

Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Brighton Permaculture Trust

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds. Where performance conditions are attached to the grant and are yet to be met, the income is recognised unless it is deemed that the conditions will not be met.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. Where expenditure is eligible to be claimed on a future grant claim which is certain to be received, it is deferred and matched to the receipt of funds when received.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources on a reasonable, justifiable and consistent basis.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Brighton Permaculture Trust

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies	9,422	27,282	36,704	16,952
Grants (incl capital grants)	8,421	53,483	61,904	10,000
	<u>17,843</u>	<u>80,765</u>	<u>98,608</u>	<u>26,952</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Fruit/orchard planting projects	4,041	2510	6,551	10,372
Courses and events	26,850	349	27,199	58,461
School projects	3,872	75	3,947	1,221
Scrumpling project	43,282	-26	43,259	35,994
	<u>78,045</u>	<u>2,911</u>	<u>80,956</u>	<u>106,048</u>

Brighton Permaculture Trust

5 Expenditure on charitable

	General	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Fruit/orchard planting projects	4,729	-	4,729	4,749
School projects	318	-	318	829
Courses & Events	33,394	-	33,394	62,410
Funded projects	-	42,497	42,497	6,680
Scrumping project	37,436	-	37,436	33,933
Support costs	8,122	4,572	12,694	18,655
	<u>83,999</u>	<u>47,069</u>	<u>131,068</u>	<u>127,256</u>

6. Analysis of governance and support costs

	Finance Cost	Information technology	Administration Costs	Premises costs including depreciation	Total 2021	Total 2020
	£	£	£	£	£	£
Fruit/orchard planting projects	140	163	212	87	602	1,177
School projects	102	118	154	63	437	398
Funded projects	614	714	933	382	2,643	908
Courses & Events	1,062	1,236	1,613	661	4,572	12,058
Scrumping Project	1,032	1,200	1,567	642	4,440	4,114
	<u>2,949</u>	<u>3,431</u>	<u>4,479</u>	<u>1,835</u>	<u>12,694</u>	<u>18,655</u>

Governance costs

	Unrestricted funds	Total	Total
	General	2021	2020
	£	£	£
Independent examiner fees			
Examination of the financial statements	990	990	990
Other fees paid to examiners	352	238	238
	<u>1,342</u>	<u>1,228</u>	<u>1,228</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Brighton Permaculture Trust

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Wages and Salaries	5,400	5,400
	<u>5,400</u>	<u>5,400</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Number of staff	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year.

9. Taxation

The charity is a registered charity and is therefore exempt from taxation.

10. Debtors

	2021 £	2020 £
Trade debtors	1,130	235
Prepayments	20,208	967
Other debtors	-	1,520
	<u>21,338</u>	<u>2,722</u>

11. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	12,386	3,254
Amounts received in advance	16,968	58,599
	<u>29,354</u>	<u>61,853</u>

Brighton Permaculture Trust

12. Funds

	Balance at 1 July 2020 £	Transfers between funds £	Incoming resources £	Resources expended £	Balance at 30 June 2021 £
Unrestricted funds					
<i>General</i>					
General funds	23,224	-20,000	95,888	83,999	15,113
<i>Designated</i>					
Contingency reserve		20,000			20,000
Restricted funds					
Rampion 1 Fund at Sussex Community Foundation	2,649			2,649	0
Neil's educational activities	18,860	-8569	-3087	0	7,204
Fruit factory		5812			5,812
Racehill		2757	591	995	2,353
Rampion 2 Fund at Sussex Community Foundation	1,400			1,400	0
Chapman Trust	1,000			1,000	0
Preston Park site			20000		20,000
BHCC Resilience fund			4949	4,949	0
BLF Awards for All 20-21			7808	7,045	763
BLF Awards for All 21-22			9972		9,972
Chalk Cliff Trust			9680	3,507	6,173
Infinity Orchards			2510	2,228	282
Postcode Local trust 3			20000	15,616	4,384
Infinity Food: Crisis and Info Boards			5620	2,680	2,940
Sussex Crisis Fund			5000	5,000	0
Small funds			633		633
Total restricted funds	23,909	0	83,676	43,420	60,516
Total funds	47,133	0	179,564	127,419	95,629

Brighton Permaculture Trust

12 Funds (continued)

	Balance at 1 July 2019 £	Incoming resources £	Resources expended £	Balance at 30 June 2020 £
Unrestricted funds				
General				
General funds	15,278	127,615	(119,669)	23,224
Restricted funds				
Awards for All	-	2,385	(2,385)	-
Rampion 1 Fund at Sussex	4,851	-	(2,202)	2,649
Neil's educational activities	18,860	-	-	18,860
BHCC (Apple Day)	-	3,000	(3,000)	-
 Rampion 2 Fund at Sussex	 1,400	 -	 -	 1,400
Chapman Trust	1,000	-	-	1,000
Total restricted funds	26,111	5,385	(7,587)	23,909
 Total funds	 41,389	 133,000	 (127,256)	 47,133

Contingency reserve

£20,000 has been designated as a contingency reserve for unforeseen circumstances.

Neil's educational activities: course bursary fund

Originally formed from legacy funds from the estate of Neil Smith and subsequently 'topped up' with other donations, this fund provides discounted places on courses for people in receipt of means tested benefits and Brighton Permaculture Trust volunteers.

Fruit factory

Also formed from legacy funds from the estate of Neil Smith, remaining funds are earmarked for further development of the Fruit Factory when a new lease is signed.

Racehill community orchard

This fund has enabled us to top up other funds to enable the development of the site; it is also formed from legacy funds from the estate of Neil Smith.

Rampion Fund at Sussex Community Foundation - 1st award

The fund enabled the establishment and development of six community orchards Brighton Permaculture Trust helped to plant in Brighton.

Rampion Fund at Sussex Community Foundation - 2nd award

This enabled the installation of solar electric lighting and rainwater harvesting at Racehill Community Orchard.

Brighton Permaculture Trust

12 Funds (continued)

Chapman Trust

Upgrades to the Fruit Factory which allow access to the activities of the Scrumping Project by the public were covered by this fund.

Preston Park site

A donation made to cover the costs associated with securing gifted land and some immediate works.

Brighton & Hove City Council Resilience fund

£4,949 was received from this fund for community orchard planting, which covered the increased costs of planting without the help of volunteers during the pandemic.

A further £2820 was received from the same fund and was used to supply juice created by the scrumping project to FareShare to distribute to people in food poverty during the pandemic.

BLF Awards for All 20-21

A grant that has supported the engagement and skilling-up of people engaged with community orchards in disadvantaged part of Brighton.

BLF Awards for All 21-22

As a response to the pandemic this award will enable work to reconnect people with recently planted community orchards in disadvantaged areas of Brighton following lockdowns.

Chalk Cliff Trust

Two awards were received to support the development and planting of community orchards.

Infinity Orchards

An annual award from Infinity Foods (Wholesale) to support the planting of community and school orchards, a focus being climate change mitigation.

Postcode Local trust 3

This grant enabled the planting of 70 fruit trees in 5 locations on estates in Brighton, due to the pandemic volunteers were not engaged to the extent that was intended.

Infinity Food: Crisis and Info Boards

A grant to supply juice created by the scrumping project to FareShare to distribute to people in food poverty during the pandemic and create new information boards at Stanmer.

Sussex Crisis Fund

This was used to supply juice created by the scrumping project to FareShare to distribute to people in food poverty during the pandemic.

Small funds

A donation of £633 will assist with the transition from Apple Day (a one day event) to PermaFest (An event over a few weekend days)

Document Information

Document

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Status	Signed
Sender	Peter Ellington (peter@triplebottomlineaccounting.com)
Dept/business	Triple Bottom Line Accounting
Dept/business ID	triple-bottom-line-accounting
PDF Certified	True

Signers

Name	Authentication
Jan Mulreany <jan@brightonpermaculture.org.uk>	Email
Peter Ellington <peter.ellington@gmail.com>	Email

History

Event	Email	IP address	Date/Time
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