

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

Contents

Reference and Administrative Details	3
Trustees' Report	4 to 9
Statement of Trustees' Responsibilities	10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 20

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.

Brighton Permaculture Trust

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 General	Total 2022	Total 2021
	£	£	£
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
	5400	5,400

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
	24,201	21,338

11. Creditors: amounts falling due within one year

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

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)