

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.

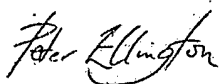
Basis of independent examiner's report

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

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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.

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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

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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
	61,429	57,103

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
	28,713	47,428

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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	-
Scrumpling 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
Scrumpling 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	

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	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