



Permaculture Association (Britain)

Report and financial statements

For the year ended 30th June 2023

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

Registered office and operational address

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

Other names the charity is known by

Permaculture Association

Trustees

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

| | | |
|----------------------|-----------|----------------------|
| Mr Graham Wood | | Resigned 22/10/2023 |
| Mr Les Moore | Chair | Appointed 09/11/2017 |
| Ms Gihan Soliman | | Appointed 17/11/2018 |
| Ms Scarlett Penn | | Resigned 22/10/2023 |
| Mr David Hewitt | Treasurer | Appointed 03/12/2020 |
| Ms Tammi Dallaston | | Appointed 03/12/2020 |
| Mr Andrew De La Haye | | Appointed 03/12/2020 |
| Mr Paul Mehew | | Appointed 03/12/2020 |
| Mr Scott Moncur | Secretary | Appointed 03/12/2020 |
| Ms Carla Moss | | Appointed 03/12/2020 |
| Ms Rachel Phillips | | Appointed 03/12/2020 |
| Mr Samuel Yisrael | | Appointed 03/12/2020 |

Company Secretary Mr Andrew Goldring

Key Management Personnel Mr Andrew Goldring, Chief Executive, Mrs Rachel Crosby, Operations Lead, Mrs Sally-Ann Delf, Finance Coordinator.

Bankers

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

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

Cooperative Bank, PO Box 25, Skelmersdale WN8 6WT

Triodos Bank, Deanery Road, Bristol, BS1 5AS

MetroBank, One Southampton Row, London WC1B 5HA

Independent Examiners

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

The trustees present their report and the examined financial statements for the year ended 30th June 2023. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on pages 0-1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

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Our year

The last year has been challenging and hugely productive. We have invested heavily in a new website and online learning platform which creates a strong foundation from which we can grow our work. It was a complex technical challenge and we want to say a huge thanks to Encircle for their invaluable support. Major European projects have been delivered and our contribution as partners has been very much appreciated and valued. We have delivered high quality events, although the European Community Forum did not attract the numbers expected and left us with a substantial financial loss. Events post-covid have been very hard - we probably came in too early with the in-person event in Oxford and too late for the online European event. The content was fantastic in both cases and many new connections were made so both added considerable value.

As a Board we have supported a very effective staff team that have continued to deliver new member benefits, a new phase in the Diploma system, support for project leaders and educators and some great communications work. Our own achievement beyond the development of policy and strategic guidance, has been a renewed focus on Justice, Equity, Diversity, Accessibility and Inclusion - JEDAI - which has been taken forward as a new Board sub-committee with support from staff and volunteers. Stakeholder meetings are helping us identify barriers to participation that we are working to reduce. We want everyone to know that they are welcome and will be supported in the Permaculture Association, so that we can truly reflect wider society.

This fits well with our new phase of international work. Maria Paez - our new coordinator - is connecting with groups and networks all around the world, identifying challenges and uncovering groups and networks we were previously unaware of. Permaculture is helping some of the world's poorest communities to shape their own future and put food on the table by creating resilient and productive landscapes. Increasing our connection with projects and initiatives around the world helps us to illustrate the diversity within the movement and gives us inspiration and new ideas. Anyone that saw Rolande Casinga and Brenda Nakafeero speak at the European Community forum - Permyouth hub leaders in Nakivale refugee settlement, Uganda - will have felt incredibly touched and impressed with how they were using permaculture to transform the lives of their communities. With more young people like that we really can change the world!

The world faces numerous inter-linked and seemingly insurmountable challenges, but permaculture is growing and provides practical responses that can be applied everywhere, and the Permaculture Association continues to play a vital role in the UK network and global movement. Ideas that seemed so radical 40 years ago - our ethical vision and 'nature based solutions' - are being rapidly adopted. A huge thanks to the many members of staff, Board members and volunteers that have helped the Permaculture Association reach its forty year milestone. There is an enormous challenge ahead, and thanks to the efforts of so many people, we are increasingly well-placed to meet it.

Les Moore, on behalf of Trustees.

Objectives and activities

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

Public Benefit

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

Purposes and aims

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

1. **(a)** to advance the education of the public in the theory and practice of permaculture, the conservation of the environment, and related subjects.
(b) to carry out research into permaculture and related subjects and to publish and disseminate the results of such research with or without charge.

2. In the furtherance of these objects :

- a. to research and to collect, coordinate and disseminate information about permaculture;
- b. to produce, publish and develop, or cause to be produced, published and developed, information on permaculture, whether in printed, electronic, or other forms such as films and broadcasts, and whether gratuitous or for sale.
- c. to promote, manage or arrange courses, hands-on training, lectures, seminars, conferences, demonstrations, exhibitions, and other means and resources so as to provide and facilitate the education of the public in the theory and practice of permaculture;

3. To seek and to exercise such powers as may be incidental and conducive to the objects of the Charity.

In addition, we have six aims that are reviewed annually:

1. Make permaculture accessible
2. Accelerate learning about permaculture
3. Grow permaculture networks
4. Share and develop permaculture practice
5. Work with others to tackle key challenges
6. Build a smart, effective, socially responsible and sustainable organisation.

To achieve these objects and aims the Permaculture Association carries out work within three broad areas of activity: **Charitable Trading** - services delivered for a fee; **Grant Funded Projects** - work carried out with support from funders and donors; and **Member Led Activities** - where we support

members to carry out projects and activities under the umbrella of the organisation. These three areas are underpinned and supported by our Support Services and Governance work.

We use a range of strategies to achieve our aims and objectives, ranging from business and project planning, adoption of new technology and social engagement approaches, to the use of permaculture ethics, principles and design methods.

We measure success using a range of different indicators and proxies. These are presented quarterly via the Board Monitoring Report, which connects membership, financial, web, social media, project outputs and other data to our intended aims and outcomes.

Achievements and performance

The charity's main activities, achievements and performance for 2022-23 and who the Permaculture Association worked with are described below. All activities are undertaken to further the Permaculture Association's charitable purposes for public benefit.

Charitable Trading

The Permaculture Association provides its services at what we consider to be an accessible and fair cost, with strategies to make them accessible to people on low incomes such as bursary tickets for events.

Membership is our largest revenue stream and enables us to fund core aspects of the Permaculture Association work. We simplified our membership categories and created a more comprehensive benefits page on our new website. We now have 8 types of membership, with individual and educator membership being the most popular options. We removed International membership options as we no longer offer any postage of printed materials, therefore an increased cost for International membership was no longer appropriate. We have been reviewing our membership audience segmentation to further define who are members are and what they need. We received some pro-bono work from the consultancy agency, Teneo, which kick started a deep dive healthcheck process for all new members. Membership retention is 60% for members in year 1. The focus of our work next year will be to understand this and address this so we can increase retention to 70% for year 1 members.

Following the launch of our new website (September 2023) and the Permaculture Community Hub (June 2023), we have new ways to communicate with our members and a better process for sharing information. The Permaculture Campfire events launched in July with 10 programmed in so far. All Campfire events are free to members and £6 to non-members. Further work to identify benefits for individual members and redefine our vision, mission and aims, will contribute to improving retention for new members.

Educator membership has jumped dramatically from its 120 international members to 149! It aims to enhance the quality and reputation of permaculture education, support educators to be effective and offer much needed people care and support - with a focus on professionalising, mainstreaming and consultancy. The monthly online gathering continues with educators co-facilitating and presenting on areas of professional development, but is now coordinated with LAND and diploma and offers a bi-monthly session on people care from Wenderlynn, one of our active educators and contributors. Many new teachers from mainstream schools and colleges are finding our education membership attractive. <https://www.permaculture.org.uk/education/join>

Online Learning helps to make permaculture education more accessible to more people, and also to provide a consistent passive revenue stream to support further education work. As we now begin our journey into business to business development, with great feedback from those engaged with the LUSH course, we hope to roll this offer out to more organisations and teams. 'The Introduction to Permaculture' and 'Growing Food in Small Space' are selling at a slightly lower price point post covid, but are well reviewed and continue to run quarterly. We use positive discrimination on our Growing Food course and regularly reach new markets with this course, with it offering a different route into permaculture education, whilst offering solutions to current economic problems. With more of a focus on the educators network and supporting educators to create courses we have now engaged three educators /groups to produce courses on our platform - including the new Training of Trainers course which will hugely benefit the network and deliver on our aims to level the playing field for female senior tutors and teachers.

The Diploma in Applied Permaculture Design supports members to put permaculture theory into practice and develop and deepen their design skills. Our apprentices and tutors are living, designing and teaching all over the UK and beyond, creating life and world-changing practical solutions for personal and community resilience. Everyone enrolled in the Diploma is now on the new system, which we launched in 2020 (anyone on a previous system was supported to either complete their work, apply for a partial refund of fees paid or move onto the new system by the September 2022 deadline). The new system's flexibility allows apprentices to tailor the level of tutor support to suit their needs and the monthly registration payment to the office will eventually put the Diploma on a much more secure financial footing. We have continued to support Apprentices with a blended Diploma Gathering in West Yorkshire in March 2023 and work is underway on planning a new programme of online events covering a huge variety of Diploma-related topics. In Spring 2023, tutor training was once again delivered online, making it as accessible as possible, and resulting in thirteen new tutors joining the network.

Events support positive relationships and connections between members, staff and partners and a lot of learning. We delivered the in-person Convergence in September 2022 which was a big success for attendees with great feedback. The second online European Permaculture Forum event was held in March 2023 was also a brilliant event with diverse and rich contributions, but it was not well attended. We have now also launched monthly member-focused 'Campfire' events on the Community Hub. We see these three strands of work - online events, in-person gatherings and smaller, regular online community offerings - as the pattern for the years to come.

Grant Funded Projects

Responding Strategically to Permaculture Enquiries in the Global South: Nurturing Permaculture Initiatives in the Global South.

Mother Nature Project The first project was funded by Erasmus+ between 2017-2020, with a second project funded between Nov 2021 and Nov 2023. The focus of the second project is Mothers as Natural Leaders. There are 5 European partners, the PA being the UK partner with Looby Macnamara and Emma Gorbutt working on behalf of PA. The first project focused on the transformative process of becoming a mother, and produced a guidebook and a beautiful set of cards and a curriculum for facilitators. The second project is now building upon that success. During this project we have released 31 podcast episodes in English, and 15 in each of Slovenian, Hungarian and Italian with over 13K plays globally. We ran an online course for mothers to run Mother Nature circles, in all the languages with 195 people on the English version and 762 people have done the course in all the languages. We wrote a book called Mothers as Natural Leaders which is available as a free download and has had over 1100 downloads in the first month of release. We have created another

beautiful card deck and accompanying guidebook called the leadership deck which can be viewed for free on our website. We have also run 3 international trainings in Hungary, UK and Slovenia and free workshops to celebrate the end of project in the UK <https://mothernatureproject.org/>

The **Permaculture CoLab** has now moved into a new 3 year phase with funds from an anonymous donor. This has primarily taken the form of developing an online space where people can work together around a common vision, mission and aims. The Association's role has moved from initiating and managing the project, to primarily acting as fiscal host. We continue to support and engage with the CoLab and our new international coordinator is leading this, and working on a new global mapping and funding support for projects. www.perma.earth

52 Climate Actions (52CA). This has been an extremely busy time for the 52 CA team. This has largely been through delivery of our European climate action partnerships CCC and iACT and the 52CA spin-off project Seeds for Action. These three projects all offer exciting opportunities for evolving 52CA for new audiences and contexts. During this period 52CA website has been fully upgraded and many of the pages have been reviewed and edited or re-written. We have now passed the 200,000 page views milestone! New tools have been added including lesson plans, powerpoint slides and printable 52CA card pdfs. www.52climateactions.com

Community Climate Coaches (CCC) is funded by the European Union Erasmus+ programme. The aim of the project is to establish a new vocation of Community Climate Coach, and to support their capacity to cultivate community-led approaches to resilience and regeneration. The project is developing training, toolkits, good practice guides and project examples to help and inspire the Coaches and the communities they work with. As climate change has an increasing impact on all of us, locally led community responses are becoming more and more important and Climate Coaches have an exciting role to play in creating truly resilient communities. Linking to our work on 52 Climate Actions. Nearing completion and we are now moving into a new phase developing a pilot training programme in partnership with Climate Action Leeds.

<https://www.permaculture.org.uk/climate-coaches>

Activating Community Transformation (iACT) is another Erasmus+ project. The project is led by PAB with 6 other European partners. Its aim is to create more and better place-based learning and demonstration centres. These centres will spread regenerative and resilient approaches and help people, communities and regional networks to achieve social, environmental and climate goals. The project is rooted in the pioneering work of the PAB's LAND network in the UK, which has now been copied in Denmark, Bulgaria, Finland, Sweden and Norway. The project is now largely complete and has developed a lot of really useful tools and resources that we will use and develop for years to come. <https://www.permaculture.org.uk/iact/places-transforming-communities-iact>

University of York 'Fix Our Food' research partnership / Urban Agriculture Consortium / Northern Real Farming Conference. We have continued to support these initiatives with seats on advisory boards, links to member projects, sessions at events and technical knowledge. Work included the generation of new video materials for farmers, exploration of how we can support new entrants into farming and a Yorkshire wide permaculture style landscape data modelling initiative that will feed into national research for Defra.

Member Led Activities

Diploma Working Group (DWG). Provides a forum for tutors, apprentices and staff, guiding the Association's Diploma strategy and feeding into the Education strategy. The DWG has supported

work around the establishment of and transition to the new Diploma system as well as delivery of the Diploma Gathering in March 2023.

Education Working Group (EWG). Supports member led work on education and guides the Association's education strategy and work plan. This year the EWG has delivered a professional event, through the lens of its exciting and hopeful Education Strategy. The strategy hopes to deliver on the association's TOC and ensure many more people are learning permaculture, delivered by a diverse thriving network of consultant designers. With stronger links building with DWG and LAND education is set to reach new audiences including mainstreaming permaculture into schools through its new sub EWG group. <https://www.permaculture.org.uk/education/education-working-group>

Paramaethu Cymru is the Permaculture Association's strategic network in Wales and an official branch. They held another really successful gathering at Henbant in September 2022 and this has now grown into a well established event that attracts good participation and that energises the network. We have also carried out a thorough network survey to help design the next phase of work in Wales, and this will be enhanced by a 'People's Assembly' at the next event at Hafod Farm in September 2023. Thanks in particular to Peter Stopp and Caroline 'Moo' Moody plus all the event organisers. New website pages here: <https://www.permaculture.org.uk/wales>

Permaculture Scotland has been beset by a number of challenges over the year, with people having to stand back for personal reasons, and then the sad and untimely death of Graham Bell, who is very much missed. There are still many brilliant projects and practitioners in Scotland and plenty of active regional and local networks, so the challenge now is to find the resources to allow a part time development worker to help bring that together into a strategic programme that can have real impact and influence across Scotland. Essentially a pause before we re-group in Scotland. Huge thanks to Steve Marquis and the volunteer team for their work.

BPOC permaculture training over the last year Rakesh Bambri designed and ran a Permaculture Design Course (PDC) specifically designed to engage people of colour in permaculture practices. The course received positive feedback from attendees, emphasising the effective teaching methods, balance of practical and theoretical learning, and engaging learning style of the instructor. Despite initial low attendance, the course demonstrated a demand for permaculture education among people of colour. Considering the economic and time constraints faced by attendees, it is recommended to focus on shorter, practical courses in the future. This approach aligns with the feedback and can make permaculture education more accessible to a broader audience. The work was made possible by the Permaculture Magazine Award / Lush Spring Prize category.

The [Embodied Permaculture Project](#) is a one-and-a-half-year action research project exploring how embodied presence practices can support permaculture practitioners to become more grounded, attuned and connected in their work as change makers. Funded by [Alef Trust](#), a world leader in transpersonal training, [Earthbound Coaching](#) founders, Dan and Johanna McTiernan are facilitating a group of 20 permaculture practitioners including Association staff, diploma students and diploma tutors to come back into deeper connection with their bodies, emotions, psychology and essential being so that they can approach their permaculture work not from a feeling of separation but from a deeply felt sense of connected interbeing. This is permaculture not just working with nature but working as nature. For more information and to explore learning from the project please visit <https://beingearthbound.substack.com> or email Dan at beingearthbound@gmail.com.

Support Services

The support services team provides staff care, financial management and technical and administrative support to the wider team. This year, we successfully transferred our online learning

courses to a new learning platform. The platform includes an online Community Hub which is a dynamic space for people to exchange ideas, ask questions, post interesting links and share information. A huge thank you to our dedicated and skilled web team who have done an incredible job of preparing our new website.

Allocation of grants

The Permaculture Association supports a range of UK and international member led projects, this year that has included the BPOC Permaculture Training, Himalayan Permaculture Group, Sector 39, and iACT project partners. See note 8 in the accounts.

We also acted as agents for the Landworkers Alliance and the BIPOC 'Equity PDC' project.

Volunteers and professional support

Thanks to all the volunteers that have been helping with online and in person events, Scottish, Welsh, Education and Diploma working groups, JEDAI sub-committee, project work, and in the Leeds office. Numbers are increasing back to pre-covid levels. Estimated this year to be the equivalent of around three full time staff members, so very significant.

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

How we measure performance – more changemakers!

This year we updated our Theory of Change, which is helping us to further refine our monitoring and evaluation work. After a series of workshops, staff meetings and member interviews, we have realised that our core skill is in helping to create changemakers. Our members make change at many levels and in many contexts, but the commonality is that permaculture helps to increase people's agency and confidence to make changes towards a more sustainable and regenerative future.

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

Fundraising and funding sources

We have increased the number of applications made since last financial year, updated our funding strategy and we now have a series of well designed long term programmes and projects in place which will inform the next round of applications. These are detailed in the notes 3 and 4 of the accounts. A huge thanks to all of our regular donors.

Significant factors affecting the charity in 2022–2023

Ongoing inflation and increasing pressure on staff wages is a significant factor affecting charity finances. The cost of living crisis is also having a noticeable impact on membership retention.

Beneficiaries

The Permaculture Association serves the public, its members and the wider international permaculture community. Specific projects and events are able to engage specific groups, and we are working to increase our offer to ensure that a greater diversity of people can be included. Our JEDAI (Justice, Equity, Diversity, Accessibility, Inclusion) Board level sub-committee is charged with understanding barriers to participation in permaculture and the Permaculture Association, and is helping us to increase the diversity of people involved.

Financial review

Summary of the year

The **Statement of Financial Activities** shows a surplus on charitable trading (unrestricted) activities of £1,693. This is an improvement on the previous year's deficit of £8,992 and is explained in the following paragraphs.

Income featured a net gain resulting from a review of the reserve which had built up over many years to cover refunds of Diploma deposits. Donations were down but members' subscriptions slightly up. Overall, income for the year for unrestricted activity was £188,606, up by £24,021 on the previous year.

Expenditure on charitable trading was £192,936, up by £13,152 on the previous year, due mainly to increased expenditure on events and other projects shown under the heading of Activities.

Transfer between Funds: £6,023 was transferred from restricted funds to unrestricted, in respect of fees and recovery of administrative costs for a small number of grant funded projects.

Restricted Funds included completion of several grant funded projects and the start of some new ones, notably a grant of £152,000 for international work in partnership with the CoLab. Full details and descriptions are in the Notes to the Accounts. In total the closing balance of £154,226 for grant funded and member-led projects combined is similar to the previous year.

The surplus for the year means that **unrestricted reserves** now stand at £81,212, which the Trustees consider fully sufficient to cover major risks. The overall picture is one of financial resilience, supporting the Trustees' opinion that the Association remains a going concern.

Significant events

There were no significant financial events.

Principal risks & uncertainties

There are three key financial risks to the organisation. Firstly the uncertain funding environment with increased competition for funds, with funding diverted from environmental causes to more immediate needs such as poverty and hardship. Secondly, the cost of living crisis will impact on the ability of members, learners and supporters to join, donate and learn with the PAB and its network of projects and educators. Thirdly, ongoing inflationary pressures have the potential to increase costs and for very understandable requests for increases in staff wages. The main steps to mitigate these risks are to continue to maintain and develop our diverse sources of charitable trading and project

work, and to continue to increase the value we provide members and the public through our work. We will work to maintain our existing level of service.

Reserves

At the end of the period the charity held total funds of £235,438. These break down as:
Unrestricted £81,212 Restricted £154,226.

The unrestricted reserves policy of the Association is to aim for 6 months running costs, assessed as half the previous year's expenditure on unrestricted charitable trading activities. This suggests a target figure of around £90,000, which the current balance of £81,212 is reasonably close to meeting.

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

Plans for the future

Over the next 12 months we are working to:

- Host our 'campfire' member events to inspire and the 'masterclasses' to share good practice;
- Continue with our JEDAI stakeholder meetings and implement recommendations;
- Secure funds for our 5 long-term programmes, including a major lottery proposal;
- Development of our database to increase efficiency and improve member engagement;
- Develop further offerings for online learning and grow the Community Hub;
- Implement key recommendations from our external 'Teneo' consultancy;
- Continue to hone the new website as a key communication and engagement resource;
- As well as completing existing project commitments and offering our current services in education, diploma, and LAND and Projects network.

Structure, governance and management

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

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

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

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

Strategy, business plans and budgets are prepared by the Chief Executive with the support of staff, volunteers, working groups, members and other stakeholders, and then given to the board for review, feedback and finally, approval. With a clear focus on specifying the four policies, and being well informed via discussion topics, progress reports and stakeholder engagement, the board is able to balance strategic direction with effective delegation.

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

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

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

Remuneration policy for key management personnel

Pay is in the range of £20,800 (junior) - £29,120 (senior) pro-rata, CEO (£31,200 pro rata). Rates are set within the annual budget process which includes a participatory staff pay review. We recognise that pay is lower than usual for the sector and increasing staff pay is an important priority.

Policy Review and Risk management

The Permaculture Association maintains a risk register which is reviewed and updated regularly. The Operations Lead has reviewed existing policies and procedures. Trustees are satisfied that adequate systems and procedures are currently in place to enable the Association to work safely and effectively, within the law and following good practices.

Statement of responsibilities of the trustees

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

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

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

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

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

The trustees' annual report has been approved by the trustees on 12 / 03 / 2024 and signed on their behalf by



Les Moore
Chair

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

I report on the accounts of the charity for the year ended 30 June 2023 set out on pages 16 to 36.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

P Morrello

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

12 / 03 / 2024

Permaculture Association (Britain)
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 June 2023

| | Note | Unrestricted funds £ | Restricted funds £ | Total funds 2023 £ | Unrestricted funds £ | Restricted funds £ | Total funds 2022 £ |
|--|------|-------------------------|-----------------------|--------------------------|-------------------------|-----------------------|--------------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | 91,141 | 12,773 | 103,914 | 106,898 | 27,308 | 134,206 |
| Charitable activities | 4 | 96,224 | 222,459 | 318,683 | 56,813 | 227,325 | 284,138 |
| Investments | 5 | 1,241 | - | 1,241 | 874 | - | 874 |
| Total income | | 188,606 | 235,232 | 423,838 | 164,585 | 254,633 | 419,218 |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 192,936 | 233,033 | 425,969 | 179,784 | 202,134 | 381,918 |
| Total expenditure | | 192,936 | 233,033 | 425,969 | 179,784 | 202,134 | 381,918 |
| Net income/(expenditure) for the year | 9 | (4,330) | 2,199 | (2,131) | (15,199) | 52,499 | 37,300 |
| Transfer between funds | | 6,023 | (6,023) | - | 6,207 | (6,207) | - |
| Net movement in funds for the year | | 1,693 | (3,824) | (2,131) | (8,992) | 46,292 | 37,300 |
| Reconciliation of funds | | | | | | | |
| Total funds brought forward | | 79,519 | 158,050 | 237,569 | 88,511 | 111,758 | 200,269 |
| Total funds carried forward | | 81,212 | 154,226 | 235,438 | 79,519 | 158,050 | 237,569 |

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

Permaculture Association (Britain)
Company number 5908919

Balance sheet as at 30 June 2023

| | Note | 2023 | 2022 |
|--|------|----------------|----------------|
| | | £ | £ |
| Fixed assets | | | |
| Tangible assets | 15 | - | - |
| Intangible assets | 16 | 46,384 | 19,400 |
| Total fixed assets | | 46,384 | 19,400 |
| Current assets | | | |
| Stock | | 318 | 456 |
| Debtors | 17 | 84,440 | 31,476 |
| Cash at bank and in hand | | 229,660 | 315,485 |
| Total current assets | | 314,418 | 347,417 |
| Liabilities | | | |
| Creditors: amounts falling due in less than one year | 18 | (125,364) | (129,248) |
| Net current assets | | 189,054 | 218,169 |
| Net assets | | 235,438 | 237,569 |
| The funds of the charity: | | | |
| Restricted income funds | 20 | 154,226 | 158,050 |
| Unrestricted income funds | 21 | 81,212 | 79,519 |
| Total charity funds | | 235,438 | 237,569 |

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

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

Directors' responsibilities:

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

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

Approved by the trustees on 12 / 03 / 2024 and signed on their behalf by:

Les Moore

Les Moore (Chair)

DCHewitt

David Hewitt (Treasurer)

Permaculture Association (Britain)

Statement of Cash Flows
for the year ending 30 June 2023

| | Note | 2023 £ | 2022 £ |
|--|------|-----------------|-----------------|
| Cash provided by/(used in) operating activities | 24 | (54,665) | 32,078 |
| <i>Cash flows from investing activities:</i> | | | |
| Dividends, interest, and rents from investments | | 1,241 | 874 |
| Purchase of intangible fixed assets | | (32,401) | (12,883) |
| Cash provided by/(used in) investing activities | | (31,160) | (12,009) |
| Increase/(decrease) in cash and cash equivalents in the year | | (85,825) | 20,069 |
| Cash and cash equivalents at the beginning of the year | | 315,485 | 295,416 |
| Cash and cash equivalents at the end of the year | | 229,660 | 315,485 |

1 Accounting policies

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

a Basis of preparation

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

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

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

b Judgments and estimates

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

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

c Preparation of the accounts on a going concern basis

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

d Income

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

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

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

e Donated services and facilities

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

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

f Interest receivable

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

g Volunteer help

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

h Fund accounting

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

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

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

i Expenditure and irrecoverable VAT

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

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

Notes to the accounts for the year ended 30 June 2023 (continued)

j Foreign currency

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

k Allocation of support costs

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

l Operating leases

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

m Intangible fixed assets

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

n Tangible fixed assets

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

o Stock

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

p Debtors

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

q Cash at bank and in hand

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

r Creditors and provisions

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

s Financial instruments

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

t Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 7.

2 Legal status of the charity

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

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

3 Income from donations and legacies

| | Unrestricted £ | Restricted £ | Total 2023 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>Total 2022</i> £ |
|-------------------|-------------------|-----------------|-----------------|--------------------------|------------------------|------------------------|
| Donations | 15,900 | 12,773 | 28,673 | 33,166 | 27,308 | 60,474 |
| Affinity schemes | - | - | - | 249 | - | 249 |
| Membership | 67,215 | - | 67,215 | 63,853 | - | 63,853 |
| Donations in kind | 8,026 | - | 8,026 | 9,630 | - | 9,630 |
| Total | 91,141 | 12,773 | 103,914 | 106,898 | 27,308 | 134,206 |

Every year the association depends upon thousands of hours of volunteer time. Accounting standards do not permit us to assign a value to this in our accounts.

4 Income from charitable activities

| | Unrestricted £ | Restricted £ | Total 2023 £ | <i>Unrestricted</i> £ | <i>Restricted</i> £ | <i>Total 2022</i> £ |
|----------------------------|-------------------|-----------------|-----------------|--------------------------|------------------------|------------------------|
| Charitable trading | | | | | | |
| Grants | - | - | - | 665 | - | 665 |
| Shop income and sales | 7,355 | - | 7,355 | 10,188 | - | 10,188 |
| Registration and tutorials | 17,558 | - | 17,558 | 15,494 | - | 15,494 |
| Refunded diploma income | (13,450) | - | (13,450) | - | - | - |
| Released diploma income | 44,063 | - | 44,063 | - | - | - |
| Events | 33,625 | - | 33,625 | 19,984 | - | 19,984 |
| Consultancy | 875 | - | 875 | 2,875 | - | 2,875 |
| Administration charges | 4,005 | - | 4,005 | 879 | - | 879 |
| | 94,031 | - | 94,031 | 50,085 | - | 50,085 |

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

| | | | | | | |
|--|---------------------|-------------------|-------------------|---------------------|-------------------|-------------------|
| Grant funded projects | | | | | | |
| Grants | 2,073 | 214,166 | 216,239 | - | 207,913 | 207,913 |
| Other income | - | - | - | 2,278 | 4,138 | 6,416 |
| | 2,073 | 214,166 | 216,239 | 2,278 | 212,051 | 214,329 |
| Member-led projects | | | | | | |
| Grants | | 5,000 | 5,000 | - | 5,175 | 5,175 |
| Other income | | 3,293 | 3,293 | 3,730 | 10,099 | 13,829 |
| Events | 120 | - | 120 | 720 | - | 720 |
| | 120 | 8,293 | 8,413 | 4,450 | 15,274 | 19,724 |
| Total income from charitable activities | 96,224 | 222,459 | 318,683 | 56,813 | 227,325 | 284,138 |
| 5 Investment income | Unrestricted | Restricted | Total 2023 | Unrestricted | Restricted | Total 2022 |
| | £ | £ | £ | £ | £ | £ |
| Income from bank deposits | 1,241 | - | 1,241 | 874 | - | 874 |

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

6 Analysis of expenditure on charitable activities

| | Charitable trading £ | Grant-funded projects £ | Member-led projects £ | Total 2023 £ | Charitable trading £ | Grant-funded projects £ | Member-led projects £ | Total 2022 £ |
|-------------------------------|-------------------------|----------------------------|--------------------------|-----------------|-------------------------|----------------------------|--------------------------|-----------------|
| Staff costs | 69,930 | 120,442 | 7,316 | 197,688 | 77,773 | 104,842 | 7,282 | 189,897 |
| Capitalisation: staff costs | - | - | - | - | (243) | - | - | (243) |
| Activities | 21,293 | 7,043 | - | 28,336 | 12 | 7,206 | - | 7,218 |
| Administration | 11,844 | 5,302 | 818 | 17,964 | 19,824 | 3,171 | 14,238 | 37,233 |
| Travel and subsistence | 2,245 | 11,331 | - | 13,576 | 67 | 586 | - | 653 |
| Grants - see note 8 | - | 59,729 | 15,798 | 75,527 | - | 39,061 | 18,020 | 57,081 |
| Legal and professional | - | - | - | - | - | - | - | - |
| Support costs (see note 7) | 32,242 | 55,530 | 3,373 | 91,145 | 35,886 | 48,990 | 3,403 | 88,279 |
| Governance costs (see note 7) | 613 | 1,056 | 64 | 1,733 | 732 | 999 | 69 | 1,800 |
| | 138,167 | 260,433 | 27,369 | 425,969 | 134,051 | 204,855 | 43,012 | 381,918 |
| Restricted expenditure | - | 214,100 | 18,933 | 233,033 | - | 167,965 | 34,169 | 202,134 |
| Unrestricted expenditure | 138,167 | 46,333 | 8,436 | 192,936 | 134,051 | 36,890 | 8,843 | 179,784 |
| | 138,167 | 260,433 | 27,369 | 425,969 | 134,051 | 204,855 | 43,012 | 381,918 |

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

7 Analysis of governance and support costs

| | Basis of apportionment | Support £ | Governance £ | Total 2023 £ | Support £ | Governance £ | Total 2022 £ |
|------------------------------|------------------------|---------------|-----------------|-----------------|---------------|-----------------|-----------------|
| Staff costs | Staff costs | 95,301 | - | 95,301 | 73,072 | - | 73,072 |
| Less capitalised staff costs | | (32,401) | | (32,401) | (12,640) | | (12,640) |
| Events | Staff costs | 3,141 | 105 | 3,246 | 949 | - | 949 |
| Premises Costs | Staff costs | 6,850 | - | 6,850 | 6,844 | - | 6,844 |
| Admin | Staff costs | 9,372 | - | 9,372 | 9,160 | - | 9,160 |
| Travel and subsistence | Staff costs | 910 | - | 910 | 499 | - | 499 |
| Donated web services | Staff costs | 8,026 | | 8,026 | 9,630 | | 9,630 |
| Exchange differences | Staff costs | (54) | - | (54) | 192 | - | 192 |
| Legal and professional | Staff costs | - | - | - | 573 | - | 573 |
| Independent Examiner | Staff costs | - | 1,628 | 1,628 | - | 1,800 | 1,800 |
| | | 91,145 | 1,733 | 92,878 | 88,279 | 1,800 | 90,079 |
| Allocated as follows: | | | | | | | |
| Charitable trading | | 32,242 | 613 | 32,855 | 35,886 | 732 | 36,618 |
| Grant funded projects | | 55,530 | 1,056 | 56,586 | 48,990 | 999 | 49,989 |
| Member led projects | | 3,373 | 64 | 3,437 | 3,403 | 69 | 3,472 |
| | | 91,145 | 1,733 | 92,878 | 88,279 | 1,800 | 90,079 |

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

8 Grants made to institutions

| Name of institution | Purpose | 2023 £ | 2022 £ |
|--------------------------------------|---|-------------------|-------------------|
| Himalayan Permaculture | | 10,296 | 3,956 |
| Sector 39 | | | |
| | Educational support, curriculum development, training, facilitation and enterprise in permaculture | 5,120 | 5,486 |
| Stichting Reculture Foundation | | | |
| | For work towards digital services for the permaculture community | - | 10,422 |
| Payments to project partners of iACT | | | |
| | iACT is creating a good practice guide, toolkit and competency framework to enable learning and demonstration centres (including LAND centres) to i) scale up their local and bioregional regenerative impacts, and ii) fulfil their potential to help society respond to the climate and ecological emergencies. | 56,729 | 30,038 |
| Permezone | | | |
| | Pilot program training and supporting farmers in East Africa. | - | 805 |
| IPEN | | | |
| | International Permaculture Education Network supports local demonstration sites. | - | 2,000 |
| Affinity Woodland | | | |
| | For work at Steward Wood permaculture site. | - | 1,000 |
| Other | | 3,382 | 359 |
| | | <u>75,527</u> | <u>54,066</u> |

9 Net income/(expenditure) for the year

| This is stated after charging/(crediting): | 2023 £ | 2022 £ |
|---|-------------------|-------------------|
| Depreciation | 5,417 | 5,404 |
| Exchange differences | (54) | 191 |
| Independent examiner's fee | 1,700 | 1,800 |
| | <u>7,063</u> | <u>7,395</u> |

10 Staff costs

| Staff costs during the year were as follows: | 2023 £ | 2022 £ |
|---|-------------------|-------------------|
| Wages and salaries | 188,969 | 158,676 |
| Pension costs | 2,327 | 1,427 |
| Freelance staff costs | 100,842 | 103,184 |
| | <u>292,138</u> | <u>263,287</u> |

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

Allocated as follows:

| | | |
|-----------------------|---------|---------|
| Charitable activities | 229,238 | 202,855 |
| Support costs | 62,900 | 60,432 |
| | 292,138 | 263,287 |
| | 292,138 | 263,287 |

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 18 (2022: 17).

The key management personnel of the charity comprise the trustees, and the posts of Chief Executive and Operations Lead. The total employee benefits of the key management personnel of the charity were £46,082 (2022: £31,203).

11 Trustee remuneration and expenses, and related party transactions

During the year, trustees Tammy Dallaston (£1,104) and Carla Moss (£150) received payment for services provided to the charity. .

Five members of the management committee received travel and subsistence expenses during the year totalling £439 (2022:£379).

Andy Goldring is a related party to Billberry Bee, Billberry Bee provided services to the charity totalling £298 (2022: £nil).

Aggregate donations from related parties were £590 (2022: £Nil).

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

12 Government grants

The government grants recognised in the accounts were as follows:

| | 2023 | 2022 |
|----------------------------------|--------|---------|
| | £ | £ |
| British Council | - | 116,579 |
| Ecolise | 2,969 | 2,889 |
| Erasmus | 39,895 | 122,996 |
| Coronavirus Job Retention Scheme | - | 665 |
| | 42,864 | 243,129 |
| | 42,864 | 243,129 |

13 Funds received as agent

During the year the charity received £180,202 (2022: £146,866) from the Network for Social Change as agent for the Landworkers Alliance, and £5,000 from Lush as agent for Equity PDC. A balance of £3,000 of the Lush fund was held at the reporting date.

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

15 Fixed assets: tangible assets

| Cost | Equipment £ |
|-----------------------|----------------|
| At 1 July 2022 | 1,940 |
| At 30 June 2023 | 1,940 |
| Depreciation | |
| At 1 July 2022 | 1,940 |
| At 30 June 2023 | 1,940 |
| Net book value | |
| At 30 June 2023 | - |
| At 30 June 2022 | - |

16 Fixed assets: intangible assets

| Cost | On-line learning platform £ | Website platform (development) £ | Total £ |
|-----------------------|--------------------------------------|---|------------|
| At 1 July 2022 | 16,252 | 12,640 | 28,892 |
| Additions | - | 32,401 | 32,401 |
| At 30 June 2023 | 16,252 | 45,041 | 61,293 |
| Depreciation | | | |
| At 1 July 2022 | 9,492 | - | 9,492 |
| Charge for the year | 5,417 | - | 5,417 |
| At 30 June 2023 | 14,909 | - | 14,909 |
| Net book value | | | |
| At 30 June 2023 | 1,343 | 45,041 | 46,384 |
| At 30 June 2022 | 6,760 | 12,640 | 19,400 |

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

17 Debtors

| | 2023 £ | 2022 £ |
|--------------------------------|-------------|-------------|
| Trade debtors | 1,106 | 5,334 |
| Prepayments and accrued income | 71,348 | 16,583 |
| Gift aid receivable | 8,245 | 6,955 |
| Other debtors | 3,741 | 2,604 |
| | <hr/> | <hr/> |
| | 84,440 | 31,476 |
| | <hr/> <hr/> | <hr/> <hr/> |

18 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|-------------|-------------|
| Accruals and other creditors | 43,182 | 26,022 |
| Deferred income | 82,182 | 103,226 |
| | <hr/> | <hr/> |
| | 125,364 | 129,248 |
| | <hr/> <hr/> | <hr/> <hr/> |

19 Deferred income

| | 2023 £ | 2022 £ |
|-------------------------------|-------------|-------------|
| Event tickets sold in advance | 28,759 | 5,740 |
| Diploma fees sold in advance | 53,423 | 97,486 |
| | <hr/> | <hr/> |
| | 82,182 | 103,226 |
| | <hr/> <hr/> | <hr/> <hr/> |

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

20 Analysis of movements in restricted funds

Current period

| | Balance at 1 July 2022 £ | Income £ | Expenditure £ | Transfers £ | Balance at 30 June 2023 £ |
|--------------------------------|--------------------------------|----------------|------------------|----------------|---------------------------------|
| Grant funded projects | | | | | |
| BLAST | 1,069 | - | (1,069) | - | - |
| Capacity+ | 47,840 | - | (38,612) | (9,228) | - |
| Colab Collective | - | 10 | (1,640) | 1,630 | - |
| Community Climate | - | 19,949 | (19,949) | - | - |
| Coaches | - | 19,949 | (19,949) | - | - |
| Ecolise | 3,511 | 2,969 | (4,956) | - | 1,524 |
| iACT | 68,322 | 19,946 | (85,988) | (2,280) | - |
| International Co- ordinator | - | - | (13,149) | 32,000 | 18,851 |
| 52 Climate Actions | 5,227 | 2,000 | (3,635) | - | 3,592 |
| Mother Nature | 6,199 | 10,362 | (17,185) | - | (624) |
| Next Steps | - | 152,000 | (21,833) | (32,000) | 98,167 |
| Permaculture Responds | 11,293 | 8,588 | (6,084) | - | 13,797 |
| Permaculture IRN | - | - | - | 1,575 | 1,575 |
| School for Social Entrepre | - | 10,000 | - | - | 10,000 |
| | <u>143,461</u> | <u>225,824</u> | <u>(214,100)</u> | <u>(8,303)</u> | <u>146,882</u> |
| Member-led projects | | | | | |
| Children in Permaculture | 2,408 | - | - | - | 2,408 |
| IPEN | 1,357 | - | (500) | 2,280 | 3,137 |
| IPC Scholarship | 623 | 15 | (638) | - | - |
| PFP | 656 | - | (656) | - | - |
| Project Darwin | - | 504 | (504) | - | - |
| IPES | 380 | - | - | - | 380 |
| Himalayan PG | 5,930 | 5,170 | (10,843) | - | 257 |
| Marda | 93 | 110 | (132) | - | 71 |
| PermEzone | 542 | 820 | (28) | - | 1,334 |
| Sector 39 | 2,600 | 2,789 | (5,382) | - | 7 |
| Other | - | - | (250) | - | (250) |
| | <u>14,589</u> | <u>9,408</u> | <u>(18,933)</u> | <u>2,280</u> | <u>7,344</u> |
| Total | <u>158,050</u> | <u>235,232</u> | <u>(233,033)</u> | <u>(6,023)</u> | <u>154,226</u> |

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

Analysis of movements in restricted funds

Comparative period

| | Balance at 1 July 2021 £ | Income £ | Expenditure £ | Transfers £ | Balance at 30 June 2022 £ |
|-----------------------------------|-----------------------------------|-------------|------------------|----------------|---------------------------------|
| Grant funded projects | | | | | |
| BLAST | (3,945) | 13,632 | (8,618) | - | 1,069 |
| Capacity+ Community Climate | 48,510 | 51,900 | (52,570) | - | 47,840 |
| Coaches | 7,434 | 6,418 | (13,852) | - | - |
| Ecolise | 2,377 | 2,889 | (1,755) | - | 3,511 |
| iACT | 3,922 | 116,579 | (52,179) | - | 68,322 |
| Permaculture CoLab | 10,356 | 66 | (10,422) | - | - |
| 52 Climate Actions | 14,247 | 5,706 | (14,726) | - | 5,227 |
| Mother Nature | - | 12,427 | (6,228) | - | 6,199 |
| Permaculture Responds Scotland | 12,641 | 8,137 | (6,615) | (2,870) | 11,293 |
| Pebble | 4,500 | - | (1,000) | (3,500) | - |
| | 100,042 | 217,754 | (167,965) | (6,370) | 143,461 |
| Member-led projects | | | | | |
| Children in Permaculture | | 3,345 | (937) | | 2,408 |
| Digital Circle | 310 | 177 | (487) | - | - |
| IPEN | 5,711 | - | (4,354) | - | 1,357 |
| IPC Scholarship | 563 | 60 | - | - | 623 |
| PFP | 824 | - | (168) | - | 656 |
| IPES | 380 | - | - | - | 380 |
| Himalayan PG | 3,048 | 7,023 | (4,141) | - | 5,930 |
| Marda | 50 | 195 | (152) | - | 93 |
| PermEzone | 650 | 700 | (808) | - | 542 |
| Re-Alliance | 180 | - | (180) | - | - |
| Sector 39 | - | 8,375 | (5,775) | - | 2,600 |
| Ukraine crowdfunder | - | 16,004 | (16,167) | 163 | - |
| Other | - | 1,000 | (1,000) | | - |
| | 11,716 | 36,879 | (34,169) | 163 | 14,589 |
| Total | 111,758 | 254,633 | (202,134) | (6,207) | 158,050 |

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

| Name of restricted fund | Description, nature and purposes of the fund |
|---|---|
| Children in Permaculture | EU funding towards a wide range of education services for children |
| BLAST | The BLAST partnership will enable trainers, facilitators and community champions to deliver transformative learning opportunities for citizens, communities and professionals that engage as change-makers in the social-ecological transition. |
| Capacity+ | Capacity+ is a three year funded project to boost the capacity of the Permaculture CoLab, an online space working to enhance the cohesion and effectiveness of local to global permaculture networks. |
| Community Climate Coaches | An EU Erasmus + funded programme to train and support community leaders with the aim of inspiring locally led, community responses to climate change |
| Ecolise | Network of networks supporting and coordinating community led sustainability initiatives across Europe, including Transition, Permaculture, Ecovillages and other organisations active in this work |
| iACT | iACT is creating a good practice guide, toolkit and competency framework to enable learning and demonstration centres (including LAND centres) to i) scale up their local and bioregional regenerative impacts, and ii) fulfil their potential to help society respond to the climate and ecological emergencies. |
| Permaculture CoLab | Funding for this project from anonymous donor |
| Information for Action on Climate Change - 52 Climate Actions | The information on action for climate change project: building a website of simple, practical solutions to climate change that anyone anywhere can use to transform homes, communities and landscapes. |
| Mother Nature | Partnership project to equip professionals with adult learning tools and permaculture skills to support and empower mothers in developing, recognising and validating skills acquired through the experience of becoming mothers. Funded by Erasmus Plus. |
| Permaculture International Research Centre (PIRN) | PIRN was initiated by the Permaculture Association and is now developing a series of case-studies and connections with international researchers to move into its next fully independent phase. |
| Permaculture Responds | New work to provide support for local groups and projects in the face of Covid-19 and the unfolding economic recession. |
| Digital Circle | For work towards digital services for the permaculture community |
| IPEN | For development of International Permaculture Education Network, case studies, website. |
| IPC Scholarship | Towards costs and bursaries for the 14th International Permaculture Convergence in Argentina |
| PFP | Development of partnerships, outreach and education for a People's Food Policy. |
| IPES | The Instituto de Permacultura de El Salvador has been supported by the Permaculture Association since 2006 and we continue to enable members to support them with donations. |
| Marda | Marda is a Palestinian permaculture farm and we continue to enable members to support them with donations. |
| Ukraine Crowdfunder | Permaculture Association (Britain) is part of a group of organisations helping to raise money for medical equipment for Ukrainian colleagues. |

Notes to the accounts for the year ended 30 June 2023 (continued)

| | |
|-------------|---|
| Re-Alliance | Bringing together field practitioners, policy makers, educators, community leaders and humanitarian and development workers. Sharing skills and experiences to grow the influence and impact of regenerative development in the humanitarian field. |
| Sector 39 | Educational support, curriculum development, training, facilitation and enterprise in permaculture. Works with schools, refugee agencies, individuals and communities using permaculture to transform the ethos of an entire school or community |

Explanation of material transfers between funds

During the year, £32,000 received as part of the Next Steps grant was distributed for the International Coordinator role (salary and associated activities). This was in accordance with the terms of the grant.

21 Analysis of movement in unrestricted funds

| | As at 1 July 2022 £ | Income £ | Expenditure £ | Transfers £ | As at 30 June 2023 £ |
|-------------------------|---------------------------|----------------|------------------|----------------|----------------------------|
| General fund | 55,878 | 144,443 | (185,463) | 1,344 | 16,202 |
| Designated funds | | | | | |
| Contingency Funds | 18,077 | - | - | 4,009 | 22,086 |
| Diploma Provision | - | 44,063 | (6,458) | | 37,605 |
| Ethical Lifestyle | - | - | (1,014) | 1,014 | - |
| Permaculture Scotland | 3,075 | 100 | (1) | - | 3,174 |
| Paramaethu Cymru | 2,489 | - | - | (344) | 2,145 |
| | <u>23,641</u> | <u>44,163</u> | <u>(7,473)</u> | <u>4,679</u> | <u>65,010</u> |
| | <u>79,519</u> | <u>188,606</u> | <u>(192,936)</u> | <u>6,023</u> | <u>81,212</u> |

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

21 Analysis of movement in unrestricted funds - continued

Comparative period

| | <i>As at 1 July 2021 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers £</i> | <i>As at 30 June 2022 £</i> |
|-------------------------|------------------------------------|---------------------|--------------------------|------------------------|-------------------------------------|
| General fund | 65,624 | 160,657 | (174,105) | 3,702 | 55,878 |
| Designated funds | | | | | |
| Contingency Funds | 18,077 | - | - | - | 18,077 |
| Ethical Lifestyle | - | 2,278 | (4,142) | 1,864 | - |
| NRFC | - | 675 | (1,316) | 641 | - |
| Permaculture Scotland | 3,270 | - | (195) | - | 3,075 |
| Paramaethu Cymru | 1,540 | 975 | (26) | - | 2,489 |
| | <u>22,887</u> | <u>3,928</u> | <u>(5,679)</u> | <u>2,505</u> | <u>23,641</u> |
| | <u>88,511</u> | <u>164,585</u> | <u>(179,784)</u> | <u>6,207</u> | <u>79,519</u> |

Name of

unrestricted fund

General fund

Diploma Provision

Contingency Funds

Ethical Lifestyle

NRFC

Permaculture Scotland

Paramaethu Cymru

Description, nature and purposes of the fund

General unrestricted funds held by the charity

Contingency fund to cover any final refunds for apprentices that have not transferred from the previous Diploma system.

A designated fund for potential close down costs

Partnership with Ethical Consumer Research Association

Northern Real Farming Conference

Scottish working group

Welsh working group

22 Analysis of net assets between funds

| | General fund £ | Designated funds £ | Restricted funds £ | Total 2023 £ |
|----------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-------------------------|
| Intangible fixed assets | 46,384 | - | - | 46,384 |
| Net current assets/(liabilities) | (34,006) | 65,010 | 158,050 | 189,054 |
| Total | <u>12,378</u> | <u>65,010</u> | <u>158,050</u> | <u>235,438</u> |
| Comparative period | | | | |
| | <i>General fund £</i> | <i>Designated funds £</i> | <i>Restricted funds £</i> | <i>Total 2022 £</i> |
| Net current assets/(liabilities) | 55,878 | 23,641 | 158,050 | 237,569 |
| Total | <u>55,878</u> | <u>23,641</u> | <u>158,050</u> | <u>237,569</u> |

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2023 (continued)

23 Operating lease commitments

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

| | Property | | Equipment | |
|--------------------|-------------|-------------|-------------|-------------|
| | 2023 £ | 2022 £ | 2023 £ | 2022 £ |
| Less than one year | 6,000 | 6,000 | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Less than one year | 6,000 | 6,000 | - | - |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

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

| | 2023 £ | 2022 £ |
|--|-----------------|---------------|
| Net income/(expenditure) for the year | (2,131) | 37,300 |
| Adjustments for: | | |
| Depreciation charge | 5,417 | 5,404 |
| Dividends, interest and rents from investments | (1,241) | (874) |
| Decrease/(increase) in stock | 138 | 439 |
| Decrease/(increase) in debtors | (52,964) | (23,584) |
| Increase/(decrease) in creditors | (3,884) | 13,393 |
| | <hr/> | <hr/> |
| Net cash provided by/(used in) operating activities | (54,665) | 32,078 |
| | <hr/> <hr/> | <hr/> <hr/> |