



ANNUAL REPORT 2021

***Permaculture Association
(Britain)
Report and financial
statements
For the year ended 30th
June 2021***



PERMACULTURE
ASSOCIATION

**Building a
network
of systems
thinkers
with the
power to
create
healthy
cultures
and
ecosystems.**



COMPANY

Company number 5908919

Charity number 1116699 (England and 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		Appointed 21/11/2015
Mr Les Moore	Chair	Appointed 09/11/2017
Ms Jo Barker	Secretary	Appointed 17/11/2018
Ms Gihan Soliman		Appointed 17/11/2018
Ms Scarlett Penn		Appointed 17/11/2018
Mr David Hewitt	Treasurer	Appointed 03/12/2020
DMs Tammi Dallaston		Appointed 03/12/2020
Mr Andrew De La Haye		Appointed 03/12/2020
Ms Heather Elgar		Appointed 03/12/2020
Mr Paul Mehew		Appointed 03/12/2020
Mr Scott Moncur		Appointed 03/12/2020
Ms Carla Moss		Appointed 03/12/2020
Ms Rachel Phillips		Appointed 03/12/2020
Mr Sammuel Yisrael		Appointed 03/12/2020

COMPANY SECRETARY
Mr Andrew Goldring

KEY MANAGEMENT PERSONNEL
Mr Andrew Goldring, Chief Executive, Ms Celia Ashman, 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 2021.
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.

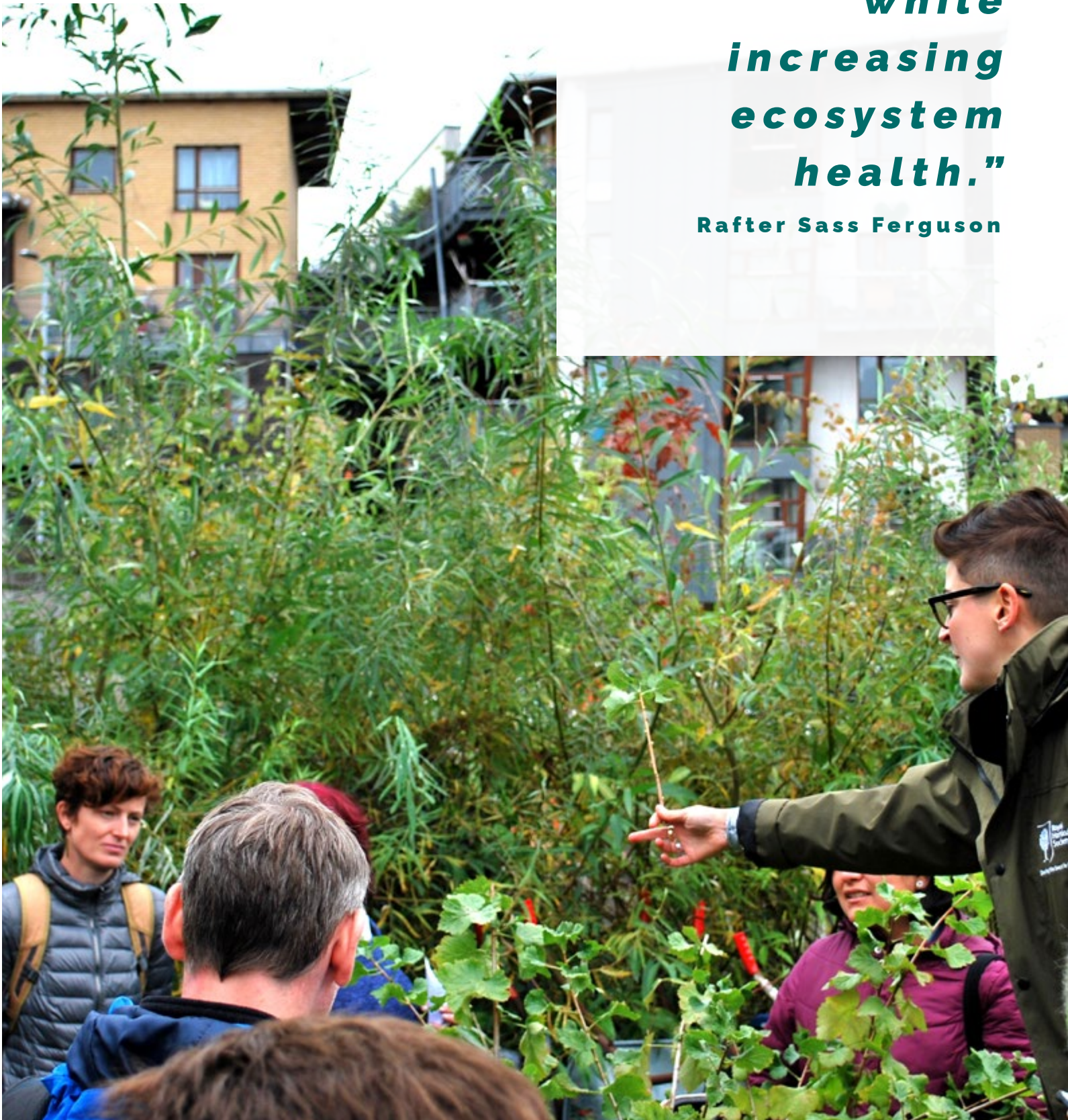
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***“Permaculture
is an approach
to meeting
human needs
while
increasing
ecosystem
health.”***

Rafter Sass Ferguson



SUMMARY

The twelve months from July 2020 to June 2021 have been both challenging and productive. We have learnt a lot and have much to celebrate.

The global pandemic has affected members, volunteers and staff and kept many of our local and national plans up in the air. Thanks to cancelled in-person events, we used our skills to organise the first online permaculture convergence and had the biggest and most diverse attendance ever. New online monthly meetings supported members, educators and local projects which helped us stay in touch with emerging needs and opportunities. Project delivery has been affected to a small degree, but we have still managed to achieve all of our key objectives.

With so many people reassessing their priorities, it seems clear that a lot more of us are keen to adopt permaculture approaches in our lives, homes and communities. This has been reflected in a growth in membership. The run up to COP26 has also been a time for society to reassess its priorities, and amongst the terrifying predictions of a hotter planet, the permaculture approach offers a practical way forward for individuals and communities that want to take action.

Which brings us to our amazing network of members and their projects and educational offerings. We have been so impressed by the creativity and dedication of members that have supported local food banks, given away surplus produce, kept services open to ensure that people

have access to outdoor activities and someone to talk to. Many permaculture businesses are thriving and recent evaluation of projects like the Apricot Centre in Devon, show just how well permaculture designed enterprises deliver on tackling climate change, increasing biodiversity and supporting people to thrive - as well as making a good living for the workers.

Our goal as a charity remains clear. We want more people to be able to do more permaculture. This is not for an ideological or dogmatic reason, but because the combination of ethical values, ecological principles and a solutions focussed design approach delivers brilliant results for people and the planet.

We are confident that a big expansion of our work is possible and necessary. We need to do some work to align our different programmes and projects, increase funds and better communicate our offer and vision and this is work that we are now undertaking. We have a great staff team, the biggest trustee team ever, and a truly brilliant membership brimming with creativity, deep ecological and technical knowledge and huge potential.

Many thanks to everyone that has helped this year. Progress has been slower than usual, for very good reasons, but much has been learnt and we are working to come out of this pandemic stronger and ready for a very exciting new phase of work in this most important decade. Your continued support is greatly appreciated.



OBJECTIVES & ACTIVITIES

The trustees review the aims, objectives and activities of the charity each year as part of the Policy Governance process that was implemented in 2008. 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 guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set. Our work is designed to cater for the needs of particular groups, and also to have the widest possible public benefit.

PURPOSES & 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.

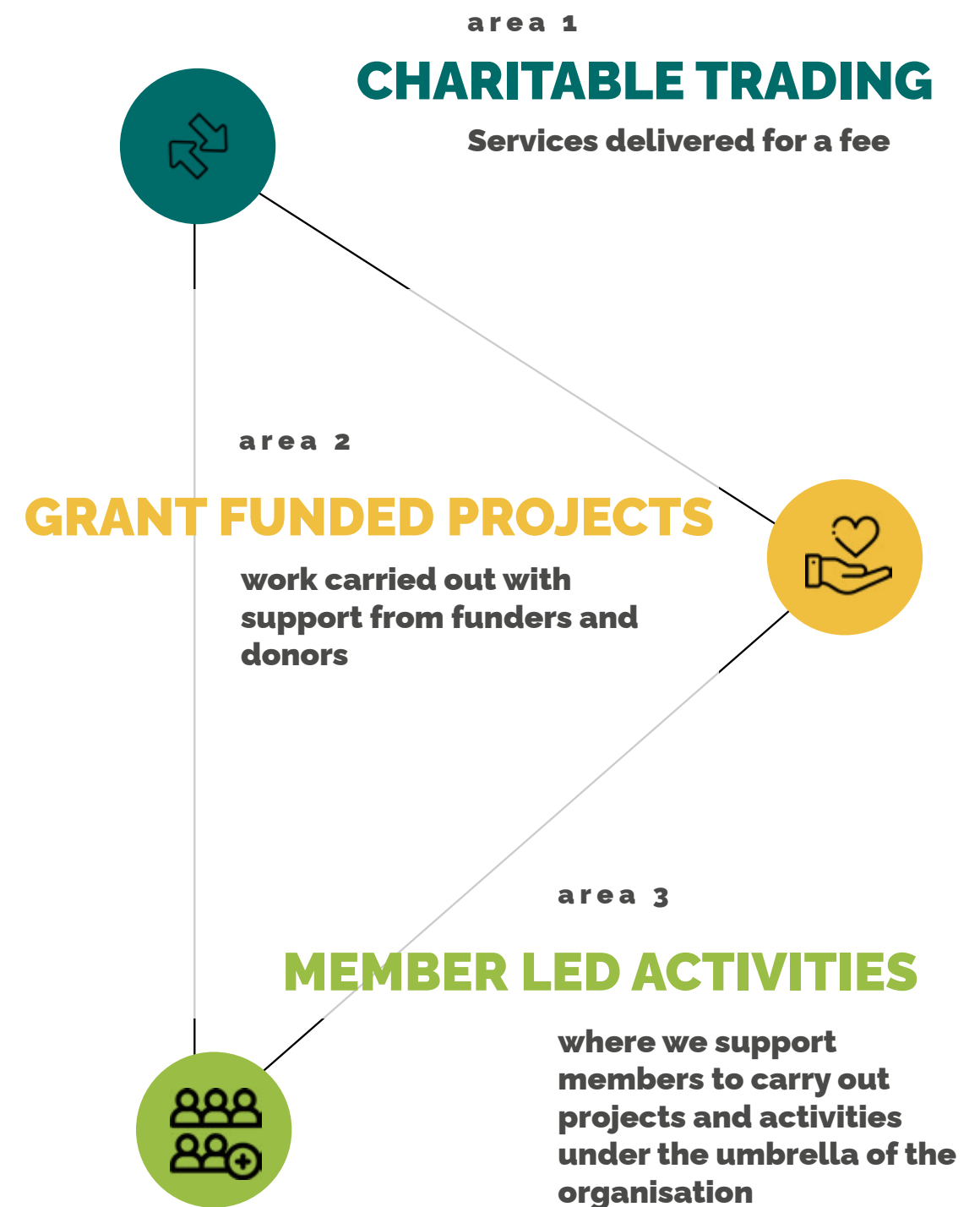


PURPOSES & AIMS

In addition, we have six aims that were reviewed last year (with no changes made):

- 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**.



PURPOSES & AIMS

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. Our broad approach is well described by the broad activities set for aim 6 above “to build a smart, effective, socially responsible and sustainable organisation”:

1. Develop a regenerative culture and nurture leadership skills within every part of the organisation. Value contributions from members, staff and volunteers, and facilitate capacity building activities that enable everyone to support the development of the organisation and network.
2. Serve, value and engage members and beneficiaries through a strong focus on understanding their needs and the needs of the network.
3. Use smart feedback mechanisms and processes to ensure that strategy, planning and delivery are subject to ongoing improvement and innovation and are inclusive, participatory and adaptive.
4. Underpin financial stability through a mix of charitable trading, donations, fundraising, and good relationships within each area of work.

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 aims and outcomes.

ACHIEVEMENTS & PERFORMANCE



The charity's main activities, achievements and performance for 2020-21 and who the Permaculture Association worked with are described on the following pages. All activities are undertaken to further the Permaculture Association's charitable purposes for public benefit.



CHARITABLE TRADING

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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 helps us to increase education, disseminate research, support network development and engage members in the work of the charity. Membership rose to over 1900 for the first time ever due to a surge in members during the start of the lockdown period. As people spent more time at home and reflected on the need for local fresh food and self sufficiency we gained more enquiries and members. Increased interest in studying permaculture at home also increased our online visibility as a network. A new series of online calls and socials have helped to provide networking and support over the lockdown months, and provided a feedback loop to understand the needs and issues our members are tackling in the covid era.

www.permaculture.org.uk/about/join

EDUCATOR MEMBERSHIP has been building over the past three years and now has over 100 international members. It aims to enhance the quality and reputation of permaculture education, support educators to be effective and offer much needed people care and support. The monthly online gathering continues with educators co-facilitating and presenting on areas of professional development. The first online Educators Gathering was a huge success with participants from across the world and clear demand to make this an annual event.

<https://www.permaculture.org.uk/education/join>

CHARITABLE TRADING

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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. We have a growing range of courses with our first course - 'Design For Resilience: The foundations of permaculture' - now well-established. We have secured funds for bursary places and have supported around 30 people from marginalised groups to be able to access permaculture education for the first time. With the Pebble Trust we also supported a cohort from the Highlands and Islands to attend the course. We are working with Educator members to develop further offerings and have recently launched 'Growing Food in Small Spaces'. A percentage of income from every teacher-led course goes into a 'Fair Shares' pot which will be used to support work by member educators via an annual application process.

<https://www.permaculture.org.uk/education/online-courses>

DIPLOMA IN APPLIED PERMACULTURE DESIGN

supports members to develop and deepen their design skills and apply them to real world projects. The Diploma Working Group has been undertaking a major system upgrade and with their support we launched our new approach to apprentice support as well as a new website with a searchable library of designs in September 2020. There are now monthly online calls and a bi-monthly newsletter. The Diploma Gathering also went online with great attendance, as did tutor training, and both of these will now continue into the future as they have demonstrated that they can make the Diploma much more accessible to more people.

<https://diploma.permaculture.org.uk/>

DIPLOMA WORKING GROUP 2021 SPOTLIGHT

"First of all a massive thank you to everyone that has voluntarily contributed time to the Diploma Working Group (DWG) over the last twelve months including: Jo Barker, Barry Jones, Tomas Remiarz, Joe Sallis, Les Moore, Carla Moss, Helen White, Ann Pole, Sara Steeles, Wenderlynn Bagnall, Judy Martin and Wilf Richards. Furthermore we also need to thank anyone else that contributed time to developing other aspects of the diploma system such as the Tutors Network and Senior Tutors group especially Katie Shepherd who has been running the monthly tutor meetings. We also of course must thank Cath Marsh for holding it all together in the office and all of the staff that support her and the diploma system.

Over the last year the DWG have been actively using sociocracy to organise. This has included a change in roles and the way in which we elect people to those roles, the way in which we develop proposals, take minutes and link to other stakeholders. We now have a log book keeper (Barry and then jointly Ann and Helen), a facilitator (Les, and now Carla) and operations lead (Wilf).

Our activities over the last year have included updating various diploma documents including the criteria manual, the diploma system maintenance guide and our strategic activities plan.

Tutors have become super organised and built capacity in the last year, meeting monthly, as have the Senior Tutors as well who have developed and delivered a new CPD design for all tutors. They have also delivered registration training to seven new tutors. Welcome to Arnaud Fache, Tom Henfrey, Helen Morris-Ridout, Zach Barton, Jo Holleran, Sam Woods and Liz Postlethwaite. We also have several new completed assessment level tutors including Carla Moss, Cat Dolleris and Nim Robins.

There are not only new tutors but also seven new diploma holders in 2021 too, all added to our relatively new diploma holders network. They include Carole Egner, Charlotte Synge, Fran Osborn, Kate Gathercole, Liz Postlethwaite, Yannish Naik and Dominik Jais (who was the first to complete the new diploma system). The DWG have developed a new exit interview for diploma holders once they have finished to enable further feedback to the system.

Our plans for 2022 include further sociocratic developments, updating the assessment forms so they sync with the new criteria manual, developing the new foundation diploma programme (first two designs) and overseeing the transition to the new diploma system in Sept 2022.

If you want to contribute time to the development of the diploma system then there is always plenty to do and explore. Please get in touch with Cath in the office to find out more.

CHARITABLE TRADING



EVENTS play such a big role in supporting positive relationships and connections between members, staff and partners so when our annual in-person event was cancelled due to Covid we were curious / concerned how going online would work for the national event. After a steep learning curve we delivered a highly successful programme with over 900 registrations and some very powerful sessions and a very rich learning offer. The skills development in the team then enabled us to offer to co-host the first online European Permaculture Convergence in October 2021. With society coming to a 'new normal', an important area of work is to establish the new balance between online and in person events. Over the year we also supported the Northern Real Farming Conference through the advisory group and with work on a couple of smaller events that were designed to help build the real food and farming network in northern cities in conjunction with CSA UK and support from the Farming the Future fund.

<https://events.permaculture.org.uk>



OTHER

Other charitable trading has included sales of certificates, the Teachers' Guide and the Children In Permaculture Manual.

www.permaculture.org.uk/shop

Our charitable trading has performed well overall with income of £54,444 from memberships and affinity schemes and £93,976 from other education and event sales.

GRANT FUNDED PROJECTS

The **52 CLIMATE ACTIONS** project has developed a permaculture orientated online climate change solutions library. It was launched in July 2019 and has had very positive reviews. We have had over 35,000 visitors to the website since it launched, and have given online talks about the site to over 2,000 people in the past year. We produce a monthly online newsletter and our current focus is on reaching new audiences, building an online community, producing a physical deck of 52 Climate Action cards and creating supporting teaching materials. We are working in partnership with Permaculture South Australia and several partners in the European Union as part of the CCC and iACT projects.



52 ACTIONS WITH CHILDREN is a spin off from 52 Climate Actions which developed in 2020. We are working to produce a deck of simple outdoor action cards for young children and their families. We successfully ran a fundraising campaign in July 2021 to support the development of this project, and hope to have a finished product ready in time for Christmas 2022.

www.52climateactions.com



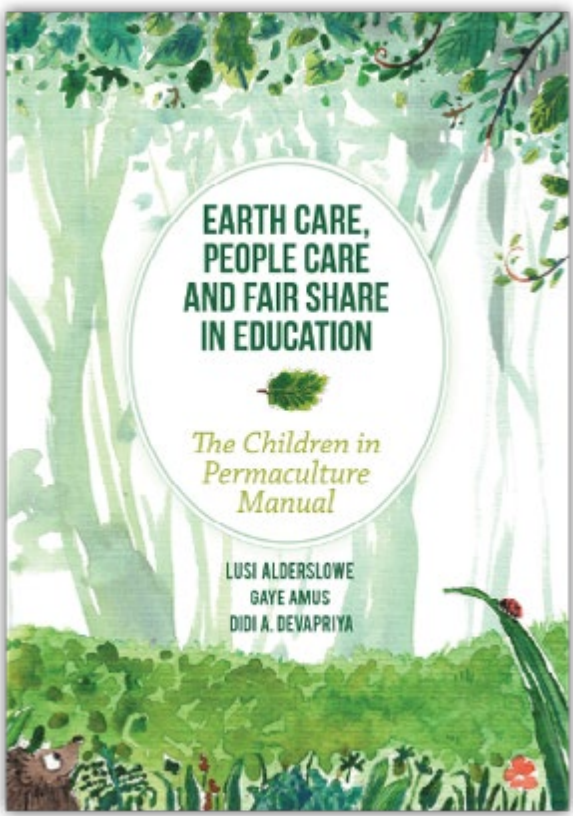
MOTHER NATURE PROJECT was funded by Erasmus+. A European partnership looked at how permaculture and similar approaches can support and nurture mothers and enable them to adopt a more sustainable lifestyle as they go through the transforming process of becoming a mother. The project has produced a guidebook, a beautiful set of cards and peer-to-peer training formats. The follow up project has now been approved.

 **MOTHER NATURE**

www.mothenatureproject.org

GRANT FUNDED PROJECTS

CHILDREN IN PERMACULTURE project has continued to promote and sell the Children in Permaculture Manual, which has enabled us to explore different possibilities and expand our networks through engagement with key stakeholders and organisations, primarily in Scotland, but also internationally through the training programme.



permaculture.org.uk/children
childreninpermaculture.com

TOOLS FOR THE FUTURE (PREVIOUSLY ETHICAL LIFESTYLE TOOLKIT), is a collaboration between the Permaculture Association, the IPEN (International Permaculture Education Network) and the Ethical Consumer Research Association, funded by a successful crowdfunding campaign, which aims to provide personalised community action plans for its users. With an online toolkit and teacher / community led sessions to complement it, the toolkit will empower users towards ethical consumerism and community action. A huge focus has been diversity and inclusion especially after lockdown and the effects of the Black Lives Matter campaign, with an equity working group now feeding into all areas of project development. The Permaculture Association education lead has led this equity work package.

BLAST is a two year project supported by EU Erasmus funding. The purpose of the BLAST partnership is to enable educators, trainers, facilitators, mentors, researchers and community champions to deliver transformative learning opportunities for citizens, communities and professionals. The Permaculture Association and IPEN are contributing to all outputs, including on equity work and the Community of Practice guides and competency frameworks. Nearing completion.



The Permaculture CoLab has worked over the last three years with funds from an anonymous donor to support the emergence of a 'coherent and effective local to global permaculture network'. This has primarily taken the form of developing an online space where people can work together around a common vision, mission and aims. The project has been very challenging - in a positive sense. We have conducted sociocracy training and developed a series of initiatives. For a network so focussed on local land based activities, the CoLab is a leap forward and much work still needs to be done to help people to engage with it and contribute to the projects. We are taking an enterprising approach too, to make it viable over the longer term.

www.perma.earth



ScotLAND project has been supporting Scottish permaculture projects to engage the public, and disadvantaged groups in particular. This year the Pebble Trust also supported work and we were able to host a Permaculture Design Course on the Orkney Islands. The Pebble Trust have enabled us to work with a cohort of learners from the Highlands and Islands using the new online learning platform and networking support.

scotland.permaculture.org.uk/land/about-scotland

GRANT FUNDED PROJECTS

Activating Community Transformation (iACT) is another Erasmus+ project. The project is led by PAB with 6 other European partners. Its aim is to build up the capacity of existing and new place-based learning and demonstration centres, and facilitators and trainers based there. These centres will spread regenerative and resilient approaches and help people, communities and regional networks to achieve social, environmental and climate goals and open up pathways to sustainable lifestyles and livelihoods. The project is rooted in the work of the UK LAND network which PAB established over a decade ago. UK LAND is widely recognised as an inspiring example and has been copied in Denmark, Bulgaria, Finland, Sweden and Norway.



Community Climate Coaches (CCC) is a new project funded by the European Union via their Erasmus+ programme. The aim of the project is to establish a new vocation called Community Climate Coaches, and to support their capacity to cultivate community-led, participative 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.



University of York 'Fix Our Food' / Urban Agriculture Consortium / Northern Real Farming Conference. We have been supporting these initiatives with seats on advisory boards, links to member projects, sessions at events and technical knowledge. They are opportunities to reach new audiences and maintain a modest link to the agricultural side of permaculture, which we hope to give more attention to in future.





MEMBER LED ACTIVITIES

Diploma Working Group (DWG)

Provides a forum for tutors, apprentices and staff, guiding the Association's Diploma strategy. The DWG spent a significant amount of time in the previous 2 years developing a new system that was launched in September 2020. Registrations are on track and we are supporting existing apprentices to complete their work or move to the new system by September 2022. There's a huge amount of creativity in the Diploma network with apprentices developing designs for a wide range of home, community, farming and other contexts. The new website and design library helps to make many of them much more accessible.

diploma.permaculture.org.uk/

Education Working Group (EWG)

Supports member led work on education and guides the Association's education strategy and work plan. This year the EWG have continued to do curriculum development to widen the reach of permaculture, reviewed curricula in light of learning more deeply about Justice, Equity, Diversity and Inclusion and helped to plan and deliver our first online Educators meeting. Work continued on a post PDC, modular short course to support people progressing towards the diploma.

www.permaculture.org.uk/education/education-working-group

LAND project and LAND Advisory Group

The LAND - or 'Learning And Network Demonstration' is about making permaculture accessible to people across the country via demonstration and learning centres. This year we have made some big steps forward with a new worker in place, a revitalised working group, monthly member meetings, a new insurance package for members, and a brilliant new map showing member projects (not just LAND Learners and Centres). Further funds have been secured and we are aiming to grow this work substantially so that we can support more member projects to be successful.

www.permaculture.org.uk/people-projects-places/land/map

Paramaethu Cymru

is the Permaculture Association's strategic network in Wales. This year's plans were affected by Covid again, with the annual gathering being called off. The bulletin has continued and plans are developing for a face to face gathering in September 2022.

wales.permaculture.org.uk/

Permaculture Scotland. This is the Permaculture Association's strategic network in Scotland, and its work is generally financed through an annual gathering which sadly we had to cancel again. A dedicated working group helps to run the website and oversee project activities, such as the online learning work in the Highlands and Islands. An innovation over the last year has been the development of a Holistic Decision Making approach to guide work in Scotland. The group also prepared events and information for COP26 in Glasgow.

scotland.permaculture.org.uk/



“Cultures throughout the world and throughout history that developed stable, sustainable relationships with nature did so through observation — a primary principle in permaculture.”

Juliana Birnbaum Fox

SUPPORT SERVICES

Behind the scenes, a small and effective team of part time staff support all of this work with a practical can-do attitude and plenty of good humour. Over the last year we have: conducted a wide range of communications tasks for grant funded projects and charitable trading activities - E-bulletins, leaflets, newsletters; developed and maintained ten websites - Knowledge base, Research Digest, Scotland, Wales, International, Research, IPC-UK, Blog, 52 Climate Actions and main site, collectively reaching an estimated 200,000+ people; posted leaflets, packs and books across the world; coped with extensive building renovations; further refined our systems, processes and online working systems; and relocated all of this to a home-working context due to Covid. Most of this work goes unseen and often unappreciated, so a huge thanks to all the staff and volunteers that have contributed to the support services work!

ALLOCATION OF GRANTS

The Permaculture Association supports a range of UK and international member led projects, this year that has included the Himalayan Permaculture Group, Sector 39, ReAlliance, Stichting Reculture Foundation (towards work of the permaculture CoLab), PermeZone, and iACT project partners. This amounted to £63,003 over the year. See note 8 in the accounts.

VOLUNTEERS

Volunteers make an enormous contribution to the Permaculture Association's work. We could not achieve as much as we do without them. Volunteers work in four main areas: working groups; ambassadors; event support; and office support. With Covid keeping the office closed for most of the year and no regional or national in-person events, volunteer hours have been down significantly, but still amount to around 2 full time staff members. We will support volunteer numbers to increase again as the pandemic eases. A heartfelt thanks to all of our brilliant volunteers!

HOW WE MEASURE PERFORMANCE

A variety of measures are used 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.

This year we secured funds for the Community Climate Coaches, iACT and mother Nature projects, plus additional support towards 52 Climate Actions (and 52CA with Children). Our major funding effort has been to respond to the National Lottery's Growing Great Ideas Fund, and we await news about whether we have made it to stage 2. As part of our periodic reviews we will soon be reviewing all of our current projects and programmes, deciding which to continue and then updating our fundraising strategy to ensure we focus on the areas with the greatest potential impact.

Significant factors affecting the charity in 2020-2021.

Clearly this has been another challenging year. Whilst we have responded positively to the Covid pandemic, with online learning and events and online staff working, the ongoing emotional toll of staff and family illnesses and the pressures of ongoing home schooling have affected us all to some extent. Then there are the ongoing challenges of Brexit, with reduced eligibility for EU programmes (now primarily limited to Horizon 2020) and increased bureaucracy for selling books and working with our European partners and members. We have willingly given more time to support staff well-being and made spaces for members to support each other and share together. With the escalating climate crisis and more extreme weather events having a direct impact on staff and members, there is a need to further enhance organisational resilience.



BENEFICIARIES

The Permaculture Association serves the public, its members and the wider international permaculture community. Specific projects are able to engage specific groups, for example the Scottish LAND network has been able to engage disadvantaged communities in Scotland. We can never serve everyone, but over the range of our activities we seek to ensure that a great diversity of people can be included and we are working hard to ensure that our work is more accessible - our number one priority! A group is exploring accessibility more deeply as part of our JEDI work - Justice Equity, Diversity, Inclusion.



FINANCIAL REVIEW

SUMMARY OF THE YEAR

The Statement of Financial Activities shows a surplus on charitable trading (unrestricted) activities of £7,846. When transfers between funds are taken into account the overall surplus on charitable trading rises to £20,976, slightly up on last year's £19,533. These numbers are shown on the Statement of Financial Activities as "Net movement in funds for the year".

This is a good result, especially as covid restricted our activities. Income from members' subscriptions held up well, increasing by £8,499, and there was useful recovery of administration costs and contributions to bursaries from grant-funded projects totalling £13,130. Cost savings have also been made, for example in renting premises, which has offset some increases in salaries and support costs.

Project activities are an important part of the Association's activities, carrying out practical work and research, and helping to spread the permaculture message. They are termed restricted in the sense that the funding is for specific purposes.

Grant receipts and project costs are booked when they arise, often in different financial years. This makes for more volatility in overall annual results but over longer periods the differences will balance out. In 2020-21 there was a surplus on restricted funds of £7,324, converting into a £5,806 deficit after taking into account transfers between funds.

The combined surplus for unrestricted and restricted activities was £15,170. Cash balances in the Statement of Cash Flows and in the Balance Sheet have accordingly risen by a similar amount.

This financial resilience supports the Trustees' opinion that the Association remains a going concern.

SIGNIFICANT EVENTS

There were no significant financial events.

FUNDING SOURCES

These are detailed in the notes 3 and 4 of the accounts.

PRINCIPAL RISKS & UNCERTAINTIES

The principal financial risk to the organisation is the uncertain funding environment in which we operate. The main steps to mitigate this are: maintaining a diverse stream of funding (earned income, donations, grants, etc); and ensuring that grant funded work adds to the core in planned, sustainable ways.

RESERVES

At the end of the period the charity held total funds of £200,269. These break down as: Unrestricted £88,511 Restricted £111,758.

The reserves policy of the Association is to aim for 6 months running costs, assessed as half the core budget. Reserves are held to ensure the continuation of the Association in the event of a significant reduction in funding. This is calculated on the core budget, rather than the whole budget as there are many activities that would be undertaken by volunteer time alone, but at a slower pace, or would only take place with grant funding. Unrestricted funds are now around 80% the target six month running costs figure (approximately £110,000).

PLANS FOR THE FUTURE

We are now into the second year of our ten year strategic plan, and continue to refine this as we go. Over the next year we are working to:

Charitable Trading: continue to develop our membership offer, events, online learning and the Diploma, based on feedback from members and learners. Depending on the flow of the pandemic, offer an in person event for members and an online event with European partners.

Grant Funded Projects: continue to deliver existing projects and hone our work into a series of longer term programmes so that we can better communicate our work. Focus on building the LAND and Projects network and public member project map. Work with members and the Diversity Trust to develop our understanding and contribution to Equity Diversity and Inclusion. Work to secure major investments from a range of funders towards core programmes of work.

Member Led Activities: ensure members know how we can support them, and seek opportunities to encourage members to take the lead on a range of new areas; further develop practical support, guidance and online working platforms to enable member participation. In particular use the learning from the BLAST project to support new Communities of Practice to form. Work closely with Permaculture Scotland and Paramaethu Cymru to support events later in the year and build local networks.

Support Services: With a number of recent staff changes and maternity leave, we will focus on ensuring all of our systems are well understood and everyone is working well together as an important foundation for other key work in the year. We will be upgrading the website and using this as an opportunity to review our knowledge management systems. This will allow us to better align web, knowledge and membership in order to provide an even richer membership offer.

Governance: continue to review policy, monitor organisational performance, and develop the next phase of our strategic development work. Complete work started on refining a process for managing the 'pipeline' of projects so that we can use the creativity of staff and members in a really focussed way, building towards our very ambitious ten year plan.



"The best way to predict the future is to design it."

Buckminster Fuller

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 the election process 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, which includes online proxy voting. Election processes are detailed in full within the Memorandum and Articles of Association. Training requirements are assessed annually and support is available for trustees to attend local training courses. All members are invited to find out about and apply to become Board members via the newsletter and e-bulletin.

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 Major and Minor discussion topics (for Board self-education), receive regular reports from the executive (that provide information detailed in policy 3), and undertake stakeholder consultation wherever possible.

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 in consultation with 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 total number of such guarantees at 30th June 2020 was 1900 (2019: 1450). 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 both the European Permaculture Network and Ecolise (European network of permaculture, ecovillage and transition networks). We work informally 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 for staff is in the range of £20,000 (junior) - £28,000 (senior) pro-rata. Wage levels have increased, but CEO remuneration (£30,000 pro rata) is not yet considered to reflect the post's responsibility and the Board seeks to move towards greater remuneration once funds allow. Pay rates are set within the annual budget setting process which includes a participatory all-staff pay review.

POLICY REVIEW AND RISK MANAGEMENT

The Permaculture Association maintains a risk register which is updated as part of our annual review process. 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 21/02/2022 and signed on their behalf by

Les Moore
Chair

REPORT TO THE MEMBERS AND TRUSTEES OF PERMACULTURE ASSOCIATION (BRITAIN)

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

I report on the accounts of the charity for the year ended 30 June 2021 set out on pages 40 to 64.

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 2011
 have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Permaculture Association (Britain)
 Statement of Financial Activities
 (including Income and Expenditure account)
 for the year ended 30 June 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2020 £</i>
Income from:							
Donations and legacies	3	81,261	7,610	88,871	77,904	21,559	99,463
Charitable activities	4	79,271	158,976	238,247	100,554	172,056	272,610
Investments	5	926	-	926	1,043	-	1,043
Total income		161,458	166,586	328,044	179,501	193,615	373,116
Expenditure on:							
Charitable activities:	6	153,612	159,262	312,874	154,118	271,072	425,190
Total expenditure		153,612	159,262	312,874	154,118	271,072	425,190
Net income/(expenditure) for the year	9	7,846	7,324	15,170	25,383	(77,457)	(52,074)
Transfer between funds		13,130	(13,130)	-	(5,850)	5,850	-
Net movement in funds for the year		20,976	(5,806)	15,170	19,533	(71,607)	(52,074)
Reconciliation of funds							
Total funds brought forward		67,535	117,564	185,099	48,002	189,171	237,173
Total funds carried forward		88,511	111,758	200,269	67,535	117,564	185,099

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 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	15	-	-
Intangible assets	16	11,921	8,518
Total fixed assets		11,921	8,518
Current assets			
Stock		895	1,244
Debtors	17	7,892	3,261
Cash at bank and in hand		295,416	283,681
Total current assets		304,203	288,186
Liabilities			
Creditors: amounts falling due in less than one year	18	(115,855)	(111,605)
Net current assets		188,348	176,581
Net assets		200,269	185,099
The funds of the charity:			
Restricted income funds	20	111,758	117,564
Unrestricted income funds	21	88,511	67,535
Total charity funds		200,269	185,099

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.

The notes on pages 44 to 64 form part of these accounts.

Approved by the trustees on 21/02/2022 and signed on their behalf by:


Les Moore (Chair)


David Hewitt (Treasurer)

Permaculture Association (Britain)

Statement of Cash Flows
for the year ending 30 June 2021

	Note	2021	2020
		£	£
Cash provided by/(used in) operating activities	24	18,300	(85,259)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		926	1,043
Purchase of intangible fixed assets		(7,491)	(8,518)
Cash provided by/(used in) investing activities		(6,565)	(7,475)
Increase/(decrease) in cash and cash equivalents in the year		11,735	(92,734)
Cash and cash equivalents at the beginning of the year		283,681	376,415
Cash and cash equivalents at the end of the year		295,416	283,681

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.

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. 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.

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.

Notes to the accounts for the year ended 30 June 2021 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Donations	11,641	7,610	19,251	12,855	21,559	34,414
Affinity schemes	907	-	907	2,241	-	2,241
Membership	60,702	-	60,702	52,203	-	52,203
Donations in kind	8,011	-	8,011	10,605	-	10,605
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	81,261	7,610	88,871	77,904	21,559	99,463
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
<i>Charitable trading</i>						
Grants	5,032	-	5,032	1,604	-	1,604
Shop income and sales	5,473	-	5,473	13,506	-	13,506
Registration and tutorials	35,956	-	35,956	33,945	-	33,945
Events	13,198	-	13,198	41,742	-	41,742
Consultancy	1,400	-	1,400	1,148	-	1,148
Administration charges	2,120	-	2,120	2,031	-	2,031
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	63,179	-	63,179	93,976	-	93,976

Notes to the accounts for the year ended 30 June 2021 (continued)

Grant funded projects						
Grants	-	143,058	143,058	72	146,624	146,696
Other income	4,514	-	4,514	-	-	-
Events	-	-	-	120	-	120
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4,514	143,058	147,572	192	146,624	146,816
Member-led projects						
Grants	-	5,082	5,082	-	25,432	25,432
Other income	1,146	7,836	8,982	1,385	-	1,385
Events	10,432	3,000	13,432	4,781	-	4,781
Consultancy	-	-	-	542	-	542
Administration charges	-	-	-	(322)	-	(322)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	11,578	15,918	27,496	6,386	25,432	31,818
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income from charitable activities	79,271	158,976	238,247	100,554	172,056	272,610
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
5 Investment income	Unrestricted	Restricted	Total 2021	Unrestricted	Restricted	Total 2020
	£	£	£	£	£	£
Income from bank deposits	926	-	926	1,043	-	1,043
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2021 (continued)

6 Analysis of expenditure on charitable activities

	Charitable trading £	Grant-funded projects £	Member-led projects £	Total 2021 £	Charitable trading £	Grant-funded projects £	Member-led projects £	Total 2020 £
Staff costs	69,197	65,272	8,146	142,615	59,742	107,828	22,964	190,534
Capitalisation: staff costs	(7,491)	-	-	(7,491)	(8,518)	-	-	(8,518)
Activities	(1,110)	920	11,272	11,082	26,691	61,228	2,712	90,631
Administration	14,833	1,736	1,423	17,992	14,624	8,745	642	24,011
Travel and subsistence	-	-	29	29	1,944	21,950	1,197	25,091
Grants - see note 8	-	30,479	32,524	63,003	-	2,500	8,548	11,048
Legal and professional	-	-	-	-	-	2,100	-	2,100
Support costs (see note 7)	40,855	38,539	4,810	84,204	26,721	51,438	10,271	88,430
Governance costs (see note 7)	699	659	82	1,440	585	1,054	224	1,863
	116,983	137,605	58,286	312,874	121,789	256,843	46,558	425,190
Restricted expenditure	-	116,398	42,864	159,262	1,643	243,802	25,627	271,072
Unrestricted expenditure	116,983	21,207	15,422	153,612	120,146	13,041	20,931	154,118
	116,983	137,605	58,286	312,874	121,789	256,843	46,558	425,190

Permaculture Association (Britain)

Notes to the accounts for the year ended 30 June 2021 (continued)

7 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2021 £	Support £	Governance £	Total 2020 £
Staff costs	Staff costs	57,032	-	57,032	58,361	-	58,361
Events	Staff costs	342	-	342	53	-	53
Premises Costs	Staff costs	3,366	-	3,366	8,622	-	8,622
Admin	Staff costs	17,491	-	17,491	17,283	-	17,283
Travel and subsistence	Staff costs	692	-	692	496	-	496
Exchange loss	Staff costs	4,604	-	4,604	3,208	-	3,208
Legal and professional	Staff costs	677	-	677	408	-	408
Independent Examiner	Staff costs	-	1,440	1,440	-	1,440	1,440
Board Costs	Staff costs	-	-	-	-	422	422
		<u>84,204</u>	<u>1,440</u>	<u>85,644</u>	<u>88,431</u>	<u>1,862</u>	<u>90,293</u>
		<u><u>84,204</u></u>	<u><u>1,440</u></u>	<u><u>85,644</u></u>	<u><u>88,431</u></u>	<u><u>1,862</u></u>	<u><u>90,293</u></u>
Allocated as follows:							
Charitable trading		40,855	699	41,554	26,721	585	27,306
Grant funded projects		38,539	659	39,198	51,438	1,054	52,492
Member led projects		4,810	82	4,892	10,271	224	10,495
		<u>84,204</u>	<u>1,440</u>	<u>85,644</u>	<u>88,430</u>	<u>1,863</u>	<u>90,293</u>
		<u><u>84,204</u></u>	<u><u>1,440</u></u>	<u><u>85,644</u></u>	<u><u>88,430</u></u>	<u><u>1,863</u></u>	<u><u>90,293</u></u>

8 Grants made to institutions

Name of institution	Purpose	2021 £	2020 £
Wycliffe Yonga	Assistance after the Kenyan floods	-	402
Himalaya Permaculture Sector 39	Educational support, curriculum development, training, facilitation and enterprise in permaculture	221	-
ReAlliance	Bringing together field practitioners, policy makers, educators, community leaders and humanitarian and development workers	14,173	8,500
Stichting Reculture Foundation	For work towards digital services for the permaculture community	10,830	-
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.		6,600	-
Permezone		30,479	-
Marda Permaculture	Palestinian Permaculture project	700	-
		-	2,146
		63,003	11,048

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	4,088	-
Exchange differences	4,604	3,209
Independent examiner's fee	1,440	1,440

10 Staff costs

Staff costs during the year were as follows:	2021 £	2020 £
Wages and salaries	137,788	153,513
Social security costs	-	2,800
Pension costs	1,101	2,717
Termination payments	-	4,954
Freelance staff costs	53,609	83,326
	192,498	247,310
Allocated as follows:		
Charitable activities	135,124	188,949
Support costs	57,374	58,361
	192,498	247,310

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 18 (2020: 17).

The key management personnel of the charity comprise the trustees, the Chief Executive, and the Chief Operating Officer. The total employee benefits of the key management personnel of the charity were £18,984 (2020: £23,004).

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: three trustees received a total of £422 in expenses).

Aggregate donations from related parties were £Nil (2020: £Nil).

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

The wife of the Chief Executive runs a catering business which was paid £Nil (2020: £11,113) on normal commercial terms.

Apart from the above no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
British Council	40,627	-
Coronavirus Job Retention Scheme	5,032	1,604
	45,659	1,604

13 Funds received as agent

During the year the charity received £163,833 from the Network for Social Change as agent for the Landworkers Alliance. No balance was held at the reporting date.

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.

Notes to the accounts for the year ended 30 June 2021 (continued)

15 Fixed assets: tangible assets

	Equipment £
Cost	
At 1 July 2020	1,940
	<hr/>
At 30 June 2021	1,940
	<hr/> <hr/>
Depreciation	
At 1 July 2020	1,940
	<hr/>
At 30 June 2021	1,940
	<hr/> <hr/>
Net book value	
At 30 June 2021	-
	<hr/> <hr/>
<i>At 30 June 2020</i>	-
	<hr/> <hr/>

16 Fixed assets: intangible assets

	On-line learning platform £
Cost	
At 1 July 2020	8,518
Additions	7,491
	<hr/>
At 30 June 2021	16,009
	<hr/> <hr/>
Depreciation	
At 1 July 2020	-
Charge for the year	4,088
	<hr/>
At 30 June 2021	4,088
	<hr/> <hr/>
Net book value	
At 30 June 2021	11,921
	<hr/> <hr/>
<i>At 30 June 2020</i>	8,518
	<hr/> <hr/>

Notes to the accounts for the year ended 30 June 2021 (continued)

17 Debtors

	2021 £	2020 £
Trade debtors	281	357
Prepayments	1,742	866
Gift aid receivable	5,869	2,038
	<hr/>	<hr/>
	7,892	3,261
	<hr/> <hr/>	<hr/> <hr/>

18 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	20,897	10,839
Deferred income	94,958	100,766
	<hr/>	<hr/>
	115,855	111,605
	<hr/> <hr/>	<hr/> <hr/>

19 Deferred income

	2021 £	2020 £
Event tickets sold in advance	507	-
Diploma fees sold in advance	94,451	100,766
	<hr/>	<hr/>
	94,958	100,766
	<hr/> <hr/>	<hr/> <hr/>

20 Analysis of movements in restricted funds

Current period

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2021 £
Grant funded projects					
BLAST	(780)	9,440	(12,605)	-	(3,945)
Capacity+ Community Climate	41,248	56,900	(27,118)	(22,520)	48,510
Coaches	-	15,414	(7,980)	-	7,434
Ecolise	-	3,117	(740)	-	2,377
iACT	-	40,628	(36,706)	-	3,922
Permaculture CoLab	-	21	(7,185)	17,520	10,356
52 Climate Actions	8,718	19,200	(13,671)	-	14,247
Mother Nature	(2,220)	3,109	(889)	-	-
Permaculture Responds Scotland	4,983	-	(9,004)	16,662	12,641
Pebble	5,000	-	(500)	-	4,500
Seedbed	8	-	-	(8)	-
SHED	29,784	-	-	(29,784)	-
	<u>86,741</u>	<u>147,829</u>	<u>(116,398)</u>	<u>(18,130)</u>	<u>100,042</u>
Member-led projects					
Digital Circle	3,938	1,016	(9,644)	5,000	310
IPEN	7,311	-	(1,600)	-	5,711
IPC Scholarship	495	68	-	-	563
PFP	1,015	-	(191)	-	824
IPES	380	-	-	-	380
Himalayan PG	-	3,275	(227)	-	3,048
Marda	512	120	(582)	-	50
PermEzone	-	1,360	(710)	-	650
Re-Alliance	13,202	2,082	(15,104)	-	180
Sector 39	3,970	10,836	(14,806)	-	-
	<u>30,823</u>	<u>18,757</u>	<u>(42,864)</u>	<u>5,000</u>	<u>11,716</u>
Total	<u>117,564</u>	<u>166,586</u>	<u>(159,262)</u>	<u>(13,130)</u>	<u>111,758</u>

Analysis of movements in restricted funds

Comparative period

	Balance at 1 July 2019 £	Income £	Expenditure £	Transfers £	Balance at 30 June 2020 £
Events					
Donation	1,643	-	(1,643)	-	-
Grant funded projects					
Children in Permaculture	37	120	(5,862)	5,705	-
BLAST	-	2,852	(3,632)	-	(780)
Capacity+	-	49,400	(8,152)	-	41,248
Ecolise	1,721	-	(1,866)	145	-
Permaculture CoLab	9,028	-	(9,028)	-	-
GROW	140,856	48,266	(189,122)	-	-
52 Climate Actions	5,574	12,000	(8,856)	-	8,718
Joseph Rowntree Charitable Trust	1,015	-	(1,015)	-	-
Mother Nature	8,615	-	(10,835)	-	(2,220)
Permaculture Responds Scotland	-	4,987	(4)	-	4,983
Robertson	2,608	-	(2,608)	-	-
Pebble	1,416	5,000	(1,416)	-	5,000
Seedbed	202	-	(194)	-	8
SHED	-	30,000	(216)	-	29,784
Wales Awards for All	996	-	(996)	-	-
	<u>172,068</u>	<u>152,625</u>	<u>(243,802)</u>	<u>5,850</u>	<u>86,741</u>
Member-led projects					
Digital Circle	2,000	1,202	736	-	3,938
IPEN	10,994	1,050	(4,733)	-	7,311
IPC Scholarship	338	157	-	-	495
PFP	1,216	-	(201)	-	1,015
IPES	380	-	-	-	380
Marda	532	1,729	(1,749)	-	512
Re-Alliance	-	24,382	(11,180)	-	13,202
Sector 39	-	12,470	(8,500)	-	3,970
	<u>15,460</u>	<u>40,990</u>	<u>(25,627)</u>	<u>-</u>	<u>30,823</u>
Total	<u>189,171</u>	<u>193,615</u>	<u>(271,072)</u>	<u>5,850</u>	<u>117,564</u>

Name of restricted fund	Description, nature and purposes of the fund
Children in Permaculture BLAST	EU funding towards a wide range of education services for children 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 Ecolise	An EU Erasmus + funded programme to train and support community leaders with the aim of inspiring locally led, community responses to climate change 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 GROW	Funding for this project from anonymous donor European citizen observatory to grow soil, grow food, and grow science
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 Responds	new work to provide support for local groups and projects in the face of Covid-19 and the unfolding economic recession.
SHED	To make the permaculture network of projects, educators and practitioners and its embedded learning and practice more accessible, and support new people to engage, learn and adopt its practices and behaviours.
Digital Circle IPEN	For work towards digital services for the permaculture community 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
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.

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

21 Analysis of movement in unrestricted funds

	As at 1 July 2020 £	Income £	Expenditure £	Transfers £	As at 30 June 2021 £
General fund	45,074	160,986	(153,566)	13,130	65,624
Designated funds					
Contingency Funds	18,077	-	-	-	18,077
Permaculture Scotland	2,942	343	(15)	-	3,270
Paramaethu Cymru	1,442	129	(31)	-	1,540
	22,461	472	(46)	-	22,887
	67,535	161,458	(153,612)	13,130	88,511
Comparative period					
	As at 1 July 2019 £	Income £	Expenditure £	Transfers £	As at 30 June 2020 £
General fund	24,461	176,504	(150,041)	(5,850)	45,074
Designated funds					
Contingency Funds	18,077	-	-	-	18,077
Permaculture Scotland	3,026	2,997	(3,081)	-	2,942
Paramaethu Cymru	2,438	-	(996)	-	1,442
	23,541	2,997	(4,077)	-	22,461
	48,002	179,501	(154,118)	(5,850)	67,535

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	General unrestricted funds held by the charity
Contingency Funds	A designated fund for potential close down costs
Permaculture Scotland	Scottish working group
Paramaethu Cymru	Welsh working group

Notes to the accounts for the year ended 30 June 2021 (continued)

22 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Intangible fixed assets	11,921	-	-	11,921
Net current assets/(liabilities)	47,897	22,887	117,564	188,348
Total	59,818	22,887	117,564	200,269

Comparative period

	General fund £	Designated funds £	Restricted funds £	Total 2020 £
Net current assets/(liabilities)	45,074	22,461	117,564	185,099
Total	45,074	22,461	117,564	185,099

23 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

	Property		Equipment	
	2021 £	2020 £	2021 £	2020 £
Less than one year	4,936	4,936	-	-
Less than one year	4,936	4,936	-	-

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

	2021 £	2020 £
Net income/(expenditure) for the year	15,170	(52,074)
Adjustments for:		
Depreciation charge	4,088	-
Dividends, interest and rents from investments	(926)	(1,043)
Decrease/(increase) in stock	349	193
Decrease/(increase) in debtors	(4,631)	7,563
Increase/(decrease) in creditors	4,250	(39,898)
Net cash provided by/(used in) operating activities	18,300	(85,259)



**“Permaculture gives us a toolkit
for moving from a culture of fear
and scarcity to one of love and
abundance.”**

Toby Hemenway



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