

Company registration number: 04072259

Charity registration number: 1150808

Brighton Permaculture Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2020

Hodson and Co.
Wiston House
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Worthing
West Sussex
BN14 7QL

Brighton Permaculture Trust

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Brighton Permaculture Trust

Reference and Administrative Details

Trustees	S M White (resigned 8 December 2020) J Mulreany Ms C Schofield J Coote S S Cumiskey (resigned 20 August 2019) M E S D Bruce (appointed 9 December 2019)
Secretary	J C Matthews
Principal Office	The Fruit Factory Stanmer Village Stanmer Brighton BN1 9PZ
Company Registration Number	04072259
Charity Registration Number	1150808
Independent Examiner	Hodson and Co. Wiston House 1 Wiston Avenue Worthing West Sussex BN14 7QL

Brighton Permaculture Trust

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2020.

Objectives and activities

Objects and aims

To promote sustainable development for the benefit of the public by:

- a. the preservation, conservation and the protection of the environment and the prudent use of resources;
- b. the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities;
- c. the promotion of sustainable means of achieving economic growth and regeneration.

To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large. Sustainable development means development which meets the needs of the present without compromising the generations to meet their own needs.

Objectives, strategies and activities

Brighton Permaculture Trust (BPT) is a provider of educational courses about permaculture design, and specific skills-related practice around food growing, eco-building, sustainable living, and community development. The majority of attendees are from the south-east region, most coming from Brighton and Hove, and the wider Sussex area. We have visitors from elsewhere in the country for some of our eco build & other specialist courses.

We run some of our learning activities in partnership with local authorities and with selected non-profit organisations and local partners, most notably Brighton & Hove Food Partnership and Low Carbon Trust. The annual Apple Day event, established in 2007, and regular events such as Green Architecture Day attract a wide range of participants, from families and individuals to people from professions such as architecture, gardening, community development, etc. Various funding grants have helped us establish a series of projects in Brighton and Hove and Sussex-wide over the last fourteen years or so, such as establishing school and community orchards. The Scrumping project - collecting local fruit and turning it into saleable products - began in 2009 and caught the imagination of participants and remains self-financing.

Brighton Permaculture Trust

Trustees' Report

Public benefit

1) a. Brighton Permaculture Trust runs public courses in permaculture and sustainable design, promoting the use of strategies and methods that have minimal negative impact on the local and global natural environment, so extending the resources that people need for living sustainably. Brighton Permaculture Trust manages and supports projects for growing food, particularly fruit including heritage varieties and orchard management. Work is carried out in schools and with communities across Sussex. We directly manage orchards and other projects around Brighton the produce from which is made available to volunteers and the general public. We also help in the running of community education facilities and local grass-roots organisations to provide these learning opportunities and experiences to the public.

b. Brighton Permaculture Trust's educational activities in the community aim to increase people's skills and knowledge, to help them discover sustainable ways out of poverty. For example, we support the alleviation of food poverty by teaching people to grow it for themselves, offering access to sharing this task with others and to promote collaboration, yielding more than simply food by fostering an attitude of self-help & community reliance. We focus on the concentration of our resources to some geographical areas of Brighton & Hove that come under the definition of low-income areas (part of a neighbourhood regeneration agenda). We encourage practical sustainability skills, self-sufficiency and knowledge development which has an impact on the ability to rise above fuel poverty, and which offer confidence in job-related contexts, whether seeking work or developing oneself within an occupation, helping to build resilience into the local economy. Directly, many of our activities are free to the public, and we offer a sliding scale of fees for our courses.

c. Brighton Permaculture Trust's training events are largely self-financing. They provide work for contracted local trainers and provide volunteers with opportunities for informal learning, giving them skills to become more economically active, help them grow their own food, and reduce energy use in their home and at work. Brighton Permaculture Trust works in partnership with compatible organisations where appropriate to share and maximise resources - for example, with the Low Carbon Trust on building courses and running an annual Green Architecture event. We work with the Brighton and Hove Food Partnership supporting community food growing on various sites across the city, including managing Racehill Community Orchard, providing support for one of the areas ranking highest on the deprivation indices for the city/SE England.

2) Brighton Permaculture Trust provides public courses in permaculture and sustainable design. It runs educational projects in schools, to improve children's understanding of how food is grown and sustainability issues. Brighton Permaculture Trust is a member and local partner of the Permaculture Association, the national charity with educational and research aims for the whole of the UK. Through this link we provide accredited courses of study, and we are part of the Association's network of learning and demonstration sites (LAND).

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Brighton Permaculture Trust

Trustees' Report

Charitable Activities

Overview

In July 2019, our reporting year started with our twentieth birthday on the horizon. We had plans to consolidate our position in the area with new ideas, supported by growing numbers of volunteers, and a financial grant from the Big Lottery Fund to develop a range of new courses.

The year ended 4 months into the Covid-19 pandemic with an urgent need to adapt to an uncertain future. Face-to-face activities might be restricted for some time; an economic downturn would seem to be inevitable; and the social impacts of Covid-19 are still emerging. This report covers the year to 30th June 2020, but relevant information about the impact of Covid-19 that was known at the time of writing is included.

A theme in our response to Covid-19 is that Permaculture has never been so important.

We need to respond by helping to create a world that is more resilient to pandemics and the climate emergency; cultures that are more equitable and less toxic; and communities that are stronger and more neighbourly.

This report documents the first steps in an amazing effort to adapt to a rapidly changing world.

We have always relied on the hard work, the resilience and good will of our staff and volunteers. That has never been so evident and so important in our response to Covid-19. It has not been possible to do everything that we had planned, but we have started to reach new audiences and have contributed to those most in need.

The trustees are able to report that Brighton Permaculture Trust is a going concern. The financial challenge remains considerable and at the time of writing we are still drawing on our reserves as we expand the range of the activities that can be restarted in spring and summer of 2021.

Permaculture ethics are at the core of our plans for the future. Covid-19 has put a particular emphasis on People Care. Our aspirations to better look after the people who work and volunteer with us need to be translated into something real; and we have an opportunity to consolidate some of the lessons and innovations of our response to the crisis

A particular challenge remains a reliance on key people and our capacity to implement new initiatives when the maintenance of our existing operations is under pressure. We appointed a dedicated Communications Officer on a part-time basis in January 2020; and plans to appoint a manager for our orchard projects would come to fruition later in the year. We plan to maintain these roles and to fundraise for them.

In a political climate that continues to question equality of opportunity in the UK, BPT has a long-term plan to review its equality, diversity and inclusion policies, ensuring a robust development strategy across courses, volunteering and other provision. Consultation has begun this year, and various measures are in the process of revision, such as Safeguarding training for trustees.

We have been considering an offer of finance towards investing in a physical base more centrally positioned in Brighton, which we hope to realise in the next financial year.

Brighton Permaculture Trust

Trustees' Report

Courses and Events

- We continue to offer a successful and popular programme of education and events that chime with the challenges of action to avoid dangerous climate breakdown, supporting ecological resilience and promoting democratic stability.

Over the year 20 courses ran with a total of 249 participants. Five Introduction to Permaculture courses were delivered with a total of 74 participants. 14 participants progressed to the Permaculture Design Course [PDC], which ran from October 2019 to February 2020.

The PDC programme drew on its position as quality educational provision for permaculture design and other related subjects, in the national context. Its tiered 'progression' delivery system has been a model of locally-delivered, nationally accredited courses, which are now echoed, in the main, across the UK, recognised by the Permaculture Association (UK), using standards originally developed by BPT Tutors as an introductory national curriculum for Permaculture Design.

BPT's courses remain popular with local people for whom part-time study encourages an action-research approach, an opportunity to apply their knowledge and skills to a range of personal, community or business contexts when developing their practice in their homes and communities and the BioRegion. We also attract participants from London, Hampshire, Kent and some from further away in the UK, and occasionally from Europe and beyond. The timing of our provision tends to fit well with people who might stay for a weekend, rather than have to incur costs of a weekday residential course.

The bursary fund to support concessionary places on our courses has again been popular. The level of subsidy of courses has been reduced to ensure that the fund can be sustained into the coming years. We hope to attract further donations to the fund.

From March 2020 when national Covid-19 restrictions prevented face-to-face tuition, course and event teams committed many extra volunteer hours to make a transition to on-line delivery, blended with outdoor elements where that was viable. An On-line Strategy Group was set up and with support from one of our trustees, new technology was mastered, on-line content developed, and teaching skills honed for on-line classrooms.

A PDC had started in February, immediately prior to the national lockdown. The course team managed an astonishingly rapid adaptation, taking 12 out of 14 participants on a continuous learning journey that now included skills for working on-line. Judged by the presentation of end-of-course permaculture designs, the expectations of learning outcomes were far exceeded. Three participants went on to do volunteer work to support our adaptation to Covid-19, mostly around blended learning.

Brighton Permaculture Trust

Trustees' Report

Green Architecture Day

The planned conference in March 2020 was cancelled as a result of the national Covid-19 lockdown. Planning was initiated to run a series of on-line Green Architecture Sessions in October 2020. At the time of writing, we can report that this culminated in a successful event and will be reported in next year's annual report.

Apple Day

Following a loss of £10,000 in 2018, we made changes to staffing, volunteer scheduling, website content, marketing materials, budget allocation, partner organisation expansion, site layout and infrastructure. However, poor weather again limited visitor numbers: an estimated 3,000. With the help of 59 volunteers, those who did come enjoyed a good atmosphere and a superb line up of entertainment. While all sales were up on 2018, we had to implement new financial contingency plans - 'wet weather wages' - which limited the loss to £2,455.

The post-event review concluded that; too much unguaranteed financial burden was put on staff in order to deliver the event; the amount of effort needed to produce an event that has the infrastructure to support thousands of people dropping in, was under-estimated; and there was still a separation in what Apple Day was achieving, versus what BPT wanted it to achieve. Moreover, in addition to the risk of poor weather, the financial model was increasingly fragile because of increases in infrastructure costs and the presumed loss of car park revenue from 2021.

After 13 years, the decision was taken to end Apple Day as a large one-day festival. Proposals to spread smaller, seasonal events over the year were subsequently put on hold because of the Covid-19 pandemic. It is anticipated that this format will be more adaptable and resilient in the future even if some level of Covid-19 restrictions persists.

Scrumping Project

Based at our Fruit Factory at Stanmer, the Scrumping Project has continued to produce juices, cider, jams, chutneys and preserves from local fruit. Much of this fruit, picked and processed with the help of volunteers, would otherwise go to waste. Much of the juicing is done in public view, contributing to our educational aims.

The first national Covid-19 lockdown from March 2020 saw on the one hand record sales from our outdoor stall at the Fruit Factory, and on the other a big drop in wholesale sales.

A fundraising campaign was launched in June 2020 to enable us to donate bottles of juice for distribution to people in need through the charity FareShare. This would raise over £1,600 from more than 50 of our supporters to fund 1,000 bottles at wholesale prices.

Brighton Permaculture Trust

Trustees' Report

Orchards

Over the winter of 2019/2020 we planted 56 fruit trees and 1240 seedling trees at eleven locations across the whole of Sussex. New community orchards were started in Brighton at The Avenue, Bevendean and Old Boat Corner Community Centre, Hollingbury. Many of the fruit trees were varieties of Sussex heritage apple. All the planting was done in partnership with local organisations.

We continue to manage to the orchards at Stanmer and Racehill. The National Plant Collections at Stanmer and at the Barlavington Estate in West Sussex continue to be maintained and added to. Racehill Community Orchard received two awards at the Brighton and Hove City in Bloom Awards: a Silver Gilt for Best Community Charity Garden and a Gold for Best Wildlife Garden.

This work provides many volunteering opportunities. Its continuing success is a tribute to the dedication and hard work of volunteers, from BPT, the South Downs Volunteer Rangers, Brighton & Hove Cityparks Rangers, Brighton Conservation Volunteers and Green Gym. A BPT volunteer group was set up to help share the workload of orchard maintenance at Stanmer. This needs to continue in future years as BPT needs to take greater responsibility for the care of the Sussex apple collection.

Plot

Our plot at Stanmer Organics continues to be entirely volunteer run, showcasing permaculture in action, with volunteer sessions attracting an average of 4 people every Thursday. Over 273kg of herbs, fruits and vegetables were harvested in the year to June 2020: 120kg were sold at Apple Day in September 2019. Sales of plants and commodities were worth £1,000.

In response to the Covid-19 lockdown, we helped to supply emergency food parcels by redirecting food that we grow for volunteers and increasing the planting of annuals in spring 2020 by one third. The plan is to share produce between the small group coming regularly to site and Covid-19 emergency response food projects.

The space is regularly used by our courses and events for practical activities. Three forest schools operate regularly from the site, as well as hosting home education groups and school visits. All have been disrupted by the Covid-19 restrictions. Collaboration with other Stanmer Organics projects include sharing seed, critical watering, resources and equipment.

Communications

The successes of our dedicated communications officer included a Facebook group online which connects BPT members and supporters; social media referrals up from 646 last year to 931; a regular internal update for staff which has been received well; regular blog posts to teach people more about permaculture and connect people to our courses

Brighton Permaculture Trust

Trustees' Report

Financial review

KEY IMPACTS OF COVID-19

From 23 March 2020, the Covid-19 'lockdown' was imposed on the whole of England. BPT Trustees took the decision that all face to face meetings, courses, volunteer sessions and workshops would cease. This had an immediate impact on BPT's finances:

- Courses, events and volunteering activities were cancelled or postponed immediately. While many of the direct costs of those courses and activities were not incurred, approximately £22,000 of income was refunded to participants or deferred to future dates. The work to do that was an additional administrative overhead.
- The headline effect is that from mid-March, core costs of approximately £2,750 per month were for the most part covered from unrestricted reserves.

In response to the immediate impact of the lockdown, and the long-term risks, the Crisis Team developed a financial strategy which seeks to [in order of priority]:

1. Seek external funding and resources from government, our insurers, and funding organisations,
2. Use unrestricted reserves to sustain core activities and to enable the work needed to adapt to and recover from the crisis,
3. Reallocate internal restricted funding and
4. Seek to lift restrictions on external funding.

A cash flow forecast for the worst case scenario, assuming no funding could be released to fund core costs, was prepared in May 2020. Taking into account only funding that was certain and within the trustees' control, unrestricted reserves alone could sustain the organisation until March 2021. That scenario was considered unduly pessimistic: the assessment 'Going Concern' below updates this assessment.

Financial Risks

The trustees recognise that our existing risk analysis is now overlaid with Covid-19 related risks which may continue for many months, and potentially years. Our activities could be significantly curtailed by continuing national and / or local restrictions. Our income from both funders and from participants across all our activities could be severely reduced by a major economic recession.

Brighton Permaculture Trust

Trustees' Report

Statement of Financial Activities

The Statement of Financial Activities presents a relatively healthy financial position. Our charitable (unrestricted) activities show a surplus of £7,946 on the year. Our grant-funded (unrestricted) projects do not fit neatly into financial years, and the time difference between receiving funds and expenditure explains the deficit of £2,202. These projects continue to deliver to agreed budgets.

It is important to note that the short-term impact of Covid-19 has been offset by receipt in May 2020 of an unrestricted grant of £10,000 from Brighton & Hove City Council as part of the government's Covid19 business rates relief package. Without that grant, we would be reporting an overall loss on combined unrestricted and restricted activities of £4,256, rather than a surplus of £5,744.

The long-term impact of Covid-19 is not reflected in the accounts to 30th June 2020. We are planning on the basis that Covid-19 restrictions will continue throughout the next financial year and almost certainly beyond that.

Balance Sheet

Our balance sheet shows an increase in current assets, up by £47,730 over the year at £108,986 (a 78% increase). This increase is not reflected in our net assets, which show a small increase to £47,133.

This situation arose because at 30 June 2020 we were holding an unusually high level of deferred income. This was in part grant-funding received for projects that will be delivered in future years, and also an exceptionally high level of pre-payments for courses and events that had been postponed because of Covid-19 restrictions. At the year-end, we have £61,853 accounted as 'Creditors: Amounts falling due within one year', of which £58,599 are accruals; funds received in advance that will only be released when the expenditure is incurred.

Policy on reserves

The trustees have exercised their duty in examining the charity's requirements for reserves in light of the main risks to the organisation. We will continue to review the financial affairs of the charity with the aim to increase income, cut costs and to improve overall control of its operations.

The majority of costs incurred by the charity are either directly related to charitable activities or support costs. The trustees try to ensure that any activities undertaken are fully funded. However, the trustees continue to work towards a reserves policy based on 3 months current expenditure of the charity.

The end year balance of unrestricted funds has increased over the year from £15,278 to £23,225. While this represents our highest level of reserves since 2013, it has been boosted by the £10,000 grant (see above), rather than an operating surplus. Moreover, as set out above, Covid-19 has completely altered the circumstances in which we might expect to use our reserves.

The trustees consider that the present level of funding will be adequate to support the continuation of the charity and for it to fulfil its obligations. The board of trustees monitors the level of reserves quarterly.

Brighton Permaculture Trust

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

The Trust's objects continue to be ever more vital and urgent as a response to our multiple environmental crises. Our prime strategic priority is to maintain the work of the Trust as a dynamic response to the constantly changing situations imposed by the UK government response to the coronavirus pandemic.

One outcome of the People Care Review was the hope that we can adapt to the new realities, but also that work and practices that we have spoken about for years will finally become adopted. Areas mentioned included creating more blended and online courses and materials, building more resilience into the organisation and relying less on a few key people.

Operations

The priority is to celebrate the profile, role and reputation of the Trust, and to contribute to the sustainability of the City of Brighton and Hove, and neighbouring areas of East and West Sussex.

1. We will evaluate the offer of land and finance in order to establish a physical base more centrally positioned in Brighton.

2. We will develop an operational plan to expand course and event provision, diversifying in terms of subjects and activities, including those related to climate change, e.g. rainwater harvesting, when conditions allow. We have funding for 2020 / 2021 from:

- Celebrate National Lottery 25 (Green Architecture Sessions)
- Brighton & Hove City Council / Heritage Lottery Fund (new courses and volunteering at Stanmer)

3. With continuing uncertainty around Covid-19 restrictions, courses and events will continue to be planned as an on-line offer, blended with outdoor sessions where viable. This includes the PDC starting in Spring 2021, which will be on-line from the start with possible site visits pending changes in the situation. While this is not what course teams would have chosen, experience to date has provided confidence in what we can do, and some excitement about where in the world people can now join us from.

4. We will make Sussex an orchard county, developing a greater community impact by recruiting a Project Development Worker to run and expand our community and school orchard projects. We have new and continuing funding for orchard planting and development work in 2020/2021, including 70 trees for North Brighton orchards:

- Awards for All (National Lottery)
- Postcode Local Trust
- Urban Tree Challenge (DEFRA), bid partner Trees for Cities
- Chalk Cliff Trust
- Brighton & Hove City Council / Heritage Lottery Fund (Stanmer orchards)
- Infinity Foods (school and community orchards / interpretation boards for Stanmer orchards)
- Plant Heritage (Sussex Apple Collection)

5. We will continue to develop a sound financial plan for the Scrumping Project. We have funding for 2020/2021 to continue to supply juices to FareShare from:

- Brighton & Hove City Council Covid-19 Emergency Fund
- Infinity Foods
- Sussex Community Foundation Crisis Fund

Brighton Permaculture Trust

Trustees' Report

People Care And Equality, Diversity & Inclusion (EDI)

People Care is a core ethic of permaculture, and in this reporting year we had begun to bring an increasing focus on it in BPT. Discussions around intersectionality had begun, following the death of George Floyd; including an invitation for a wider conversation, and a commitment to listen, learn and share experiences. In addition, an increasing understanding of the impact of the climate emergency on marginalised people and communities has been emerging over this year. A proactive strategy for engaging with this work continues in the year ahead.

1. We have plans for a People Care team, to explore this further, and to focus on developing our policies and practice to support our vision - all developed with the values of co-production, collaboration, and consultation at its heart.
2. Governance arrangements during COVID included People Care / HR representation on the Crisis Team meeting weekly. This highlighted the value of having People Care being at the heart of decision making in the organisation. This will inform the new structure being considered for BPT, to include the People Care group at the core of BPT, reporting regularly to the decision-making bodies of BPT.
3. Our Permaculture in the Pub initiative, providing a space to connect with members and interested others, was due a review this year. This review will now take place within the People Care Group, to decide how to take it forward to ensure we continue to have a space to connect and engage with our members and anyone wanting to learn more about permaculture.

Finance

The priority is to recover from the impact of Covid19. The viability of the Trust as a going concern depends on developing a financial model that is not dependent on the use of reserves. Recognising that limiting factor, there is an aspiration is to expand the Trust's capacity to fund paid roles to run our projects and activities.

1. In the short-term, we will support our charitable activities by using unrestricted reserves as necessary to cover financial losses as a result of Covid19.
2. We will invest in work to adapt our charitable activities to new circumstances, in particular to develop on-line content and capability for our courses and events.
3. We will allocate a greater proportion of our resources to secure external funding; to bid for new funding and develop new income streams.
4. We will seek to expand the proportion of our income that comes from donations and legacies; and from crowd-funding.
5. We will seek to make more use of our assets such as the Fruit Factory, our orchards and plot; to develop income streams in way that ensures those spaces are better used and appreciated.
6. We will develop an ethical strategy that will attract corporate sponsorship and partnership, in a way that supports those organisations' aspirations towards greener practice.
7. We will review the financial management information (budgets, forecasts, cash flows etc.) that is available to trustees and that can support decision-making across the organisation.

Brighton Permaculture Trust

Trustees' Report

Governance

We will continue to support the existing structure of the management of the organisation, whilst overseeing the accountability of managed projects with limited autonomy. To seek advice on the effectiveness of this as a structure and plan to consider possible developments for the future, especially in the light of national economic and social change.

1. We will strengthen our governance by integrating into our organisational design those measures we found beneficial in our response to the Covid19 crisis.
2. We intend to review our organisational design to formalise the emerging management and accountability for finance and people care.
3. We will maintain the number of Trustees on the Board at an optimum five.

Brighton Permaculture Trust

Trustees' Report

Principal risks and uncertainties

Covid-19 Pandemic - Crisis Management

From early March 2020, we were aware that a difficult national situation with regard to the outbreak of Coronavirus pandemic was arising. On 11 March we issued advice to all of our volunteers and staff that was compliant with the health and safety advice being issued by HM Government, about handwashing, noting symptoms, etc.

The resulting discussion of the key impact of COVID-19 follows the guidance set out by the Charity Commission for the content of Trustees' Reports this year, with the relevant timetable:

- 14th March: a proactive Covid-19 policy drawn up, after two trustees attended a NCVO Webinar and shared the outcomes across the organisation. The major recommendation was to set up a Crisis Team, as the scenario needed rapid discussions, with the ability to make binding decisions quickly with key people.
- 19th March: The trustees recognised that Finance and People Care would be critical at time of crisis, and that there would need to be a stronger decision-making base to support the director. The Trustees agreed that a five person COVID-19 Crisis Team would meet weekly to work outside of our ordinary processes or regulations, using an online platform. Outside that team, but also critical to our response, another trustee would provide skills and experience in blended learning to support the conversion of courses and events to on-line platforms.
- 23rd March the 'lockdown' situation was imposed on the whole of England.
- 31st March - the COVID-19 Crisis Team first met, comprising the Director, a trustee as an People Care lead, another trustee overlooking Finance; a third trustee chairing the group, and the charity's administrator recording the discussions and decisions, as advised by the NVCO guidance.
- 21 April: A comprehensive Financial Strategy was completed, with assumptions and risks acknowledged and actions described to meet our immediate and future needs. The key points are discussed in the Financial Review below.
- 5 May: The findings and recommendations of a People Care Review were discussed and acted on by the Crisis Team. The key points are discussed in the next section.

Brighton Permaculture Trust

Trustees' Report

Covid-19 Pandemic: People Care

The Crisis Team was concerned that uncertainty around BPT's ability to adapt and continue to operate would add to the stress of the pandemic. Individual circumstances would vary a lot; some might lose income; and there was no guarantee that everyone would qualify for government support. There was a recognition that BPT would depend more than ever on good will and voluntary effort for much of what it does.

The People Care review was initiated in order to establish how everyone was coping, both personally and in their work, and any support they required. During April 24 people key to our current work were contacted; 17 people responded, including 10 phone conversations; 7 did not respond. The main findings were:

- Most staff in BPT have low impact, resilient lifestyles and were adapting to the crisis. As an empathic group, most were worried about others, about the loss of life and the wider repercussions.
- A dominant theme was that Permaculture is so important now; this is essential, meaningful work; a contribution to a charity that needs to keep going through and beyond this crisis. Most people reflected on the need to create a more stable, less toxic world; with lifestyles and communities that are stronger and more neighbourly; and more robust against pandemics and the climate emergency.
- Many indicated the hope that the crisis will lead to positive change, both at a societal and global level, but also within BPT. The ideas collected help to inform the Priorities and Plans for Next Year – see below.

The Crisis Team acted on two short-term recommendations:

- A couple of key people who were particularly affected by the crisis may need prioritising for any work available.
- The work to adapt to online tools and resources and to create content for blended courses was stressful for most people. The offer of help and support in this area was greatly appreciated.

Ideas for the longer-term are discussed in the section below on Priorities and Plans for the forthcoming year

Reporting Serious Incidents

At the time of writing this report [January 2021], the trustees do not believe that the impact of the coronavirus pandemic constitutes a serious incident that should be formally reported to the Charity Commission. This is stated in the light of the Commission's updated guidance [issued on 3 June 2020] and supplementary examples of matters that may need to be reported.

However, a letter was sent to the Charity Commission on 1st April 2020 to warn that the impact of Covid-19 is a long-term drain on unrestricted reserves, rather than any particular incident or immediate breach of a threshold for financial loss.

“Depending on how long the current restrictions are in place, we consider it possible that it may become necessary for us to formally notify the Charity Commission of a serious incident.”

Brighton Permaculture Trust

Trustees' Report

Going concern

At the time of preparing this report [January 2021], the Trust is still drawing on unrestricted reserves to maintain operation. In a worst case scenario, our reserves could cover most of our core operating costs until the end of the next financial year [June 2021] in the event that Covid-19 restrictions prevented delivery of any of our activities.

However, actions taken to date have shown that the worst-case scenario, while a useful bench-mark, is unduly pessimistic. The Trust is in a position to obtain funding; outdoor and on-line activities now have the resilience to continue during Covid19 lockdowns; and it is possible to maintain at least some income streams, for example from the produce from our Scrumping Project.

While recognising that there are risks outside our immediate control, and that work continues to place our finances on a sound footing, the Trustees report that the Trust is a going concern.

Reserves Policy and Winding Up

The impact of Covid-19 and the uncertainty over future activities has led the trustees to consider the available options should winding-up become necessary, and to review the reserves policy.

Before any decision is made to wind up, the trustees would ensure that all options to downsize and restructure our charitable activities are explored so that the Trust could continue to operate as a going concern.

In the event that the Trust has to be wound up, the trustees' preferred option is to retain control of the process through a members' voluntary liquidation. Any such decision would be ratified by a members' meeting. A voluntary liquidation would enable:

- All debts to be paid, along with the costs of all legal obligations and the costs of liquidation.
- Any surplus, assets or restricted funding to be transferred to another organisation or returned.

The trustees estimate that the process of voluntary liquidation would have to start at the point when unrestricted reserves are reduced to £7,500 with no viable prospect of avoiding insolvency. That amount would cover:

- Legal obligations, such as redundancy pay [reserve £1,000]; rents and leases [reserve £500].
- Professional legal advice to oversee the process [reserve £3,000]
- Administrative work to wind up the Charity and transfer any surplus or assets [reserve £4,000].

Brighton Permaculture Trust

Trustees' Report

Structure, governance and management

Nature of governing document

Brighton Permaculture trust is a charitable company limited by guarantee; it was incorporated on 15 September 2000 and amended by a special resolution dated 16 April 2012. Brighton Permaculture Trust was registered as a Charity in England and Wales on 14 February 2013.

Brighton Permaculture Trust was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association. Under those Articles, the Trustees are elected by the votes of members at the AGM, standing in a cycle based on longevity of service, as long as there is a minimum of three Trustees at any one time. This allows for resignations and reappointments as necessary.

The Members have guaranteed to contribute a maximum of £10 each in the event of the company being wound up.

Recruitment and appointment of trustees

All directors of the company are also trustees of the charity, and there are no other trustees. The Board has the power to appoint additional trustees as it considers fit to do so.

Induction and training of trustees

The Trustee Board has established some procedures for recruiting and supporting trustees, as previously reported, and this is available to read on the Brighton Permaculture Trust website:

<https://brightonpermaculture.org.uk/getinvolved/become-a-trustee/>

Arrangements for setting key management personnel remuneration

The directors and trustees have not received any remuneration or reclaimed any expenses during the financial year. All members of the Trustee Board have given their time voluntarily and received no benefits from the charity.

Brighton Permaculture Trust

Trustees' Report

Organisational structure

The charity is organised so that the Board of Trustees that governs Brighton Permaculture Trust meets at least quarterly to manage its affairs. The Board discusses and reviews strategy, planning, development and financial matters. The Director is present at most of those meetings, although Trustees can meet as a governing group separately, and have done to discuss personnel issues related to the Director.

Day-to-day operation of the organisation is delegated to a project-representative management group, led by the Director, which meets monthly. Proposals and decisions about operational matters are handled by this group; anything requiring policy or strategic decisions are discussed at these meetings also, and then passed to the trustees with recommendations to accept or reject. Normally a representative of the trustees is present at these meetings, on a planned rota basis, to give a context to items requiring decisions.

Trustees

During the reporting year we have maintained continuity with four previously elected Trustees (JM, SW, CS, JC) and a new member (MES) was elected at the last AGM, following some time co-hosting the public-facing event Permaculture in the Pub. This has brought a new skillset into the Board, namely journalism and media consultancy training, which has proved invaluable supporting the Trust's movement to online meetings and course provision. All Trustees have reached a closer level of involvement in the organisation, in various ways, through the management of the Covid-19 crisis.

We continue to explore ways to address the constraint to our growth, namely by raising funds to pay for core costs. When new funding sources and awards appear, time has to be allocated to engage in applications, which inevitably takes attention from other tasks for the Director and the Secretary.

Administration

The administrative team remains stable in composition, and the Company Secretary (John C Matthews) has maintained important issues such as policies, risk assessments and services agreements. Whilst legal and obligatory reporting happens to schedule, effective reporting from part-time and volunteer contractors continues to prove time-consuming.

The Finance Group supports administration, so that management group meetings are supplied with appropriate information and resources for decision-making. The addition of George Dean's accountancy expertise and advice has significantly strengthened the Finance Group.

Engaging a new supplier for software issues and the website is in train, owing to the impending retirement of our previous supplier. The national Permaculture community has been invaluable in supporting the administrator in this task.

Staffing and Day-To-Day Management

The Covid-19 Crisis Team met weekly, and at the time of writing this Report, will continue to do so for the forthcoming months into the next financial year. Decisions made by the team are passed to the monthly Operations Management group, and any immediate actions that are required are processed by the people with individual responsibility for a function, following specific and generic risk assessments. The Board of Trustees increased their meetings to a monthly basis to oversee and direct governance in the light of the Crisis Team's recommendations. Other webinars have been attended by relevant personnel.

All meetings take place using BPT's subscription to Zoom online software, and were recorded electronically and documented.

Brighton Permaculture Trust

Trustees' Report

Operations

Bryn Thomas continues as the Director, and has operational management of the course & event programme.

The active management group membership remains as five people from the 'branches' of the Trust's operations. The administrator continues to oversee the Newsletter, web content etc. One Trustee attends each monthly meeting on a rota basis. As a small group, it has an effective operating style, each 'branch' being able to work with its members in a devolved capacity, and information is shared in a two-way structure reminiscent of efficient Sociocratic practice.

Volunteer Strategy

Volunteers continue to be our principle workforce, supporting our main objectives by providing help to the organisation where needed. The strategy also supports Brighton Permaculture Trust's other objectives by providing free informal access to learning, skill development and other opportunities. The number of courses on which we offer volunteers a discount was increased, and they remain willing to share their enthusiasm for the work we do, for which we thank them.

Over the year, volunteers registered to help out on more than 400 occasions. Volunteer opportunities were considerably restricted from the start of the national Covid-19 lockdown in March 2020, and that continues to be the case at the time of writing this report.

Assets

The Fruit Factory has proved to be ideal for its location and capacity, especially related to the Scrumping Project. Some building-related issues still to be resolved depend on the plans by Brighton and Hove County Council to restore Stanmer Park grounds and amenities to their original state, which has delayed drainage work at the building. Prior to the Covid-19 restrictions, we had been using the space for a weekly administrative day session, open to all to discuss operations with various team members.

Impact of Covid-19

At all times staff and volunteers' health and safety have been paramount, including balancing the need for physical and mental health with the responsibilities of the charity. Some activities, such as Permaculture in Pubs had to be discontinued. Almost all meetings, including the trustees, Crisis Team and Management Group moved to the Zoom platform.

Regarding operations, where it has been necessary and feasible people have met in person according to current restrictions and guidance. Continually updated risk assessments have allowed open air activities to continue with social distancing, face covering, hand hygiene, individual tool-use, signing in procedures etc. This has allowed vital work around growing, plant maintenance, harvesting and production of despoilable goods (fruit, juice, etc.) and management of a number of Community Orchards, to be continued.

The annual report was approved by the trustees of the charity on 4 February 2021 and signed on its behalf by:

.....
J Mulreany
Trustee

Brighton Permaculture Trust

Statement of Trustees' Responsibilities

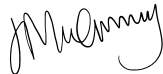
The trustees (who are also the directors of Brighton Permaculture Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 4 February 2021 and signed on its behalf by:



.....
J Mulreany
Trustee

Brighton Permaculture Trust

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

I report on the accounts of the charity for the year ended 30 June 2020 which are set out on pages 21 to 33 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
M J Hodson FCA
Independent Examiner

Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

4 February 2021

Brighton Permaculture Trust

Statement of Financial Activities for the Year Ended 30 June 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	21,567	5,385	26,952
Charitable activities	4	<u>106,048</u>	<u>-</u>	<u>106,048</u>
Total Income		<u>127,615</u>	<u>5,385</u>	<u>133,000</u>
Expenditure on:				
Charitable activities	5	<u>(119,669)</u>	<u>(7,587)</u>	<u>(127,256)</u>
Total Expenditure		<u>(119,669)</u>	<u>(7,587)</u>	<u>(127,256)</u>
Net income/(expenditure)		<u>7,946</u>	<u>(2,202)</u>	<u>5,744</u>
Net movement in funds		7,946	(2,202)	5,744
Reconciliation of funds				
Total funds brought forward		<u>15,278</u>	<u>26,111</u>	<u>41,389</u>
Total funds carried forward	12	<u>23,224</u>	<u>23,909</u>	<u>47,133</u>
		Unrestricted funds £	Restricted funds £	Total 2019 £
	Note			
Income and Endowments from:				
Donations and legacies	3	9,128	11,201	20,329
Charitable activities	4	<u>103,214</u>	<u>-</u>	<u>103,214</u>
Total Income		<u>112,342</u>	<u>11,201</u>	<u>123,543</u>
Expenditure on:				
Charitable activities	5	<u>(114,443)</u>	<u>(31,984)</u>	<u>(146,427)</u>
Total Expenditure		<u>(114,443)</u>	<u>(31,984)</u>	<u>(146,427)</u>
Net expenditure		<u>(2,101)</u>	<u>(20,783)</u>	<u>(22,884)</u>
Net movement in funds		(2,101)	(20,783)	(22,884)
Reconciliation of funds				
Total funds brought forward		<u>17,379</u>	<u>46,894</u>	<u>64,273</u>
Total funds carried forward	12	<u>15,278</u>	<u>26,111</u>	<u>41,389</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 12.

Brighton Permaculture Trust
(Registration number: 04072259)
Balance Sheet as at 30 June 2020

	Note	2020 £	2019 £
Current assets			
Debtors	10	2,722	2,107
Cash at bank and in hand		<u>106,264</u>	<u>59,149</u>
		108,986	61,256
Creditors: Amounts falling due within one year	11	<u>(61,853)</u>	<u>(19,867)</u>
Net assets		<u>47,133</u>	<u>41,389</u>
Funds of the charity:			
Restricted funds		23,909	26,111
Unrestricted income funds			
Unrestricted funds		<u>23,224</u>	<u>15,278</u>
Total funds	12	<u>47,133</u>	<u>41,389</u>

For the financial year ending 30 June 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 21 to 33 were approved by the trustees, and authorised for issue on 4 February 2021 and signed on their behalf by:



.....
 J Mulreany
 Trustee

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2020

1 Charity status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

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

Going concern

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

The trustees have assessed the impact of the Covid-19 virus and it is difficult to evaluate with any certainty the potential outcome on the charity's activities. However, the trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

Exemption from preparing a cash flow statement

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

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2020

2 Accounting policies (continued)

Judgements

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

Income and endowments

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

Donations and legacies

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

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

Charitable activities

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

Support costs

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

Governance costs

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

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2020

2 Accounting policies (continued)

Taxation

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

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

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

Cash and cash equivalents

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

Trade creditors

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

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2020

2 Accounting policies (continued)

Financial instruments

Classification

The company 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.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	General £	£	£	£
Donations and legacies;				
Donations	11,567	5,385	16,952	9,128
Grants, including capital grants;				
Grants	10,000	-	10,000	11,201
	21,567	5,385	26,952	20,329

4 Income from charitable activities

	Unrestricted funds	Total 2020	Total 2019
	General £	£	£
Fruit/orchard planting projects	10,372	10,372	10,431
Courses and events	58,461	58,461	70,641
School projects	1,221	1,221	4,777
Scrumping project	35,994	35,994	17,365
	106,048	106,048	103,214

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2020

5 Expenditure on charitable activities

	Unrestricted funds		Total 2020 £	Total 2019 £
	General £	Restricted funds £		
Fruit/orchard planting projects	4,749	-	4,749	7,813
School projects	829	-	829	3,954
Courses & Events	62,410	-	62,410	62,109
Funded projects	-	6,680	6,680	23,512
Scrumping project	33,933	-	33,933	32,242
Support costs	17,748	907	18,655	16,797
	<u>119,669</u>	<u>7,587</u>	<u>127,256</u>	<u>146,427</u>
	Activity undertaken directly £	Grant funding of activity £	Total 2020 £	Total 2019 £
Fruit/orchard planting projects	4,749	-	4,749	7,813
School projects	829	-	829	3,954
Courses & Events	62,410	-	62,410	62,109
Funded projects	-	6,680	6,680	23,512
Scrumping project	33,933	-	33,933	32,242
Support costs	17,748	907	18,655	16,797
	<u>119,669</u>	<u>7,587</u>	<u>127,256</u>	<u>146,427</u>

£119,669 (2019 - £114,443) of the above expenditure was attributable to unrestricted funds and £7,587 (2019 - £31,984) to restricted funds.

Included in the expenditure analysed above, there are also governance costs of £1,228 (2019 - £2,065) which relate directly to charitable activities. See note 6 for further details.

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2020

6 Analysis of governance and support costs

Support costs allocated to charitable activities

	Finance costs £	Information technology £	Administration costs £	Premises costs including depreciation £	Total 2020 £	Total 2019 £
Fruit/orchard planting projects	374	138	445	220	1,177	1,908
School projects	190	59	149	-	398	833
Funded projects	353	-	555	-	908	299
Courses & Events	4,350	1,332	6,376	-	12,058	10,918
Scrumping Project	1,003	215	2,020	876	4,114	2,839
	<u>6,270</u>	<u>1,744</u>	<u>9,545</u>	<u>1,096</u>	<u>18,655</u>	<u>16,797</u>

Governance costs

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Independent examiner fees			
Examination of the financial statements	990	990	1,590
Other fees paid to examiners	238	238	475
	<u>1,228</u>	<u>1,228</u>	<u>2,065</u>

7 Trustees remuneration and expenses

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

8 Staff costs

The aggregate payroll costs were as follows:

	Note	2019 £	2019 £
Wages and Salaries		5,400	5,040
		<u>5,400</u>	<u>5,040</u>

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2020

8 Staff costs (continued)

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

	2020 No	2019 No
Number of staff	<u>1</u>	<u>1</u>

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

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2020

9 Taxation

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

10 Debtors

	2020 £	2019 £
Trade debtors	235	412
Prepayments	967	1,284
Other debtors	1,520	411
	2,722	2,107

11 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	3,254	913
Accruals	58,599	18,954
	61,853	19,867

12 Funds

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

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2020

12 Funds (continued)

	Balance at 1 July 2018 £	Incoming resources £	Resources expended £	Balance at 30 June 2019 £
Unrestricted funds				
<i>General</i>				
General funds	17,379	112,342	(114,443)	15,278
Restricted funds				
BHCC	29	-	(29)	-
People Health Trust	625	1	(626)	-
Postcode Local Trust	14,199	-	(14,199)	-
Rampion 1 Fund at Sussex Community Foundation	9,478	-	(4,627)	4,851
Neil's educational activities	22,563	5,000	(8,703)	18,860
BHCC (Apple Day)	-	3,000	(3,000)	-
Rampion 2 Fund at Sussex Community Foundation	-	1,400	-	1,400
The Homity Trust	-	800	(800)	-
Chapman Trust	-	1,000	-	1,000
Total restricted funds	46,894	11,201	(31,984)	26,111
Total funds	64,273	123,543	(146,427)	41,389

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2020

12 Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

Awards for All (National Lottery)

In 2019 £9,983 was awarded to support communities to manage seven community orchard in Brighton. The project included the provision of 18 supported volunteer days, training for key volunteers and the purchase of equipment.

Brighton & Hove city council (BHCC)

In 2016-17 £2,500 was awarded from Brighton & Hove City Council under their community grants programme. The funds were almost entirely used in that period for core development work including project development, building partnerships and seeking out project development funding.

People's Health Trust

The funding was for the engagement and provision of activities for the community living in the part of Whitehawk immediately adjacent to Racehill Community Orchard, which is considered to be one of the most disadvantaged communities in the UK.

Postcode Local Trust

£20,000 was awarded in 2018 from Postcode Local Trust for spending at Racehill Community Orchard. The funding was for biodiversity improvements and activities; projects included the installation of a green roof on the container and a pond.

Rampion Fund 1 at Sussex Community Foundation

This funding is to help support the establishment and development of six community orchards we have helped to plant in Brighton. £9,790 was awarded for the period to spring 2020 and included the planting of a further 40 fruit trees.

Neil Smith's educational activities

£40,000 was kindly gifted from the estate of Neil Smith, of which £30,000 was restricted.

£12,000 Fruit Factory to help deal with some historical issues with completion and equipping;

£10,000 For volunteers and people who would qualify for the concessionary places to do course for lower fees;

£4,000 For the Scrumping Project, to cover the purchase of equipment;

£4,000 For Racehill community orchard, to cover miscellaneous items not covered by funding;

£10,000 For general reserves

Apple Day

£3,000 was received in 2018 and 2019 from a Heritage Lottery Fund bid administered by Brighton & Hove City Council towards the cost of running Apple Day.

Rampion Fund 2 at Sussex Community Foundation

A second award was received from the Rampion Fund at Sussex Community Foundation. This is for the installation of solar electric lighting and rainwater harvesting at Racehill Community Orchard.

The Homity Trust

A grant of £800 was given for costs associated with supporting volunteers at the Permaculture Plot at Stanmer Organics.

Chapman Trust

£1,000 for upgrades to the Fruit Factory to allow access to the activities of the Scrumping Project by the public.

Brighton Permaculture Trust

Notes to the Financial Statements for the Year Ended 30 June 2020

13 Analysis of net funds

	At 1 July 2019 £	Cash flow £	At 30 June 2020 £
Cash at bank and in hand	59,149	47,115	106,264
Net debt	<u>59,149</u>	<u>47,115</u>	<u>106,264</u>