

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 2021

Triple Bottom Line Accounting (TBLA)

The Enterprise Center, University of East Anglia, Norwich, NR4 7TJ

# Brighton Permaculture Trust

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# Brighton Permaculture Trust

## Reference and Administrative Details

<b>Trustees</b>	J Mulreany Ms Schofield J Cooté M- E Sanchez
<b>Secretary</b>	J C Matthews
<b>Principal Office</b>	The Fruit Factory Stanmer Village Stanmer Brighton BN1 9PZ
<b>Company Registration Number</b>	04072259
<b>Charity Registration Number</b>	1150808
<b>Independent Examiner</b>	Triple Bottom Line Accounting (TBLA) The Enterprise Centre University Drive Norwich NR4 7TJ

# Brighton Permaculture Trust

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2021.

### Overview

In July 2020, our reporting year started four months into the initial phases of the Covid-19 pandemic. In the context of all face-to-face activities being restricted, the provision and reputation of our successful and education programme was affected. We were anticipating an inevitable economic downturn, and with the UK still working within the limits and restrictions of three consecutive waves of Covid-19, the social impacts continue to emerge. This report covers the year to 30<sup>th</sup> June 2021, taking into account the impact of Covid-19 at the time.

Our charitable objects are intertwined through our working practices, in a true demonstration of permaculture design. We have been able to continue to work and provide for the community of Brighton and Hove through several of our important outdoor activities, all within the social distancing and testing regimes in a permitted working environment. We remain engaged with activities that develop resilience, address the climate emergency, and support communities that are strong and neighbourly.

Members of the Board and officers held regular online meetings as a crisis-management team, monitoring and amending advice to all of our volunteers and staff, and when appropriate members of the public, that was compliant with the health and safety regulations being issued by HM Government. The trustees are happy to report that Brighton Permaculture Trust continues to be a going concern. Challenges remain - nevertheless, we maintained our charitable activities with flexibility, with the cooperation of long-term and new volunteers, as well as regular contractors. The financial challenge remains considerable and at the time of writing we are drawing on reserves and designated funds as we expand the range of the activities to be restarted in summer and autumn of 2021.

### Charitable objects and activities

#### Education of the public:

Course provision - an On-line Strategy Group was set up, supported by one of the Trustees who has a professional background in media-based learning. Our course and event teams committed many extra volunteer hours to make a transition to on-line delivery using online professional platforms. The new technology was mastered, on-line content developed, and teaching skills honed for on-line classrooms, blended with outdoor elements where that was going to be viable. Public Events were curtailed owing to the Covid-19 restrictions on people gathering in large numbers. We ran a series of on-line Green Architecture Sessions in October 2020, rather than the usual one-day conference.

#### The prudent use of resources, relief of poverty and improvement of the conditions of life:

The Scrumping Project continued at our Fruit Factory at Stanmer Village, processing juices, cider, jams, chutneys and preserves from local fruit which would otherwise go to waste. The work is done in public view, contributing to our educational objects. Volunteers were managed within the government regulations for working outdoors, including requiring lateral flow tests to be carried out prior to the work groups, and extensive arrangements for social distancing, hygiene measures. A fundraising campaign that ran throughout July 2020 enabled us to donate bottles of juice for distribution to people in need through the national charity FareShare. This raised over £1,600 from more than 50 of our supporters to fund 1,000 bottles at wholesale prices.

#### Preservation, conservation and the protection of the environment:

We appointed a part-time manager for our Community Orchards projects, who has taken the initiative to develop a rigorous evaluation scheme for reporting back to the Trust. Community orchards planted the previous year were tended as per contract with their funders, and we continue to manage to the orchards at Stanmer Park and at Racehill. The Permaculture Plot on the Stanmer Organics site continues to be entirely volunteer run, showcasing permaculture in action, with sessions attracting people every week. It supported emergency food provision by harvesting an increased planting of food annuals, sharing the produce between

# Brighton Permaculture Trust

## Trustees' Report

the small group coming regularly to site and local Covid-19 emergency response food projects. Government restrictions disrupted its use for practical activities by forest schools, home education groups and school visits, which will restart for the new academic year. The work offered in all of these projects provides many volunteering opportunities, and its continuing success is a tribute to the dedication and hard work of those volunteers and their leaders.

### **Governance and management**

#### **Trustees**

During the reporting year we have maintained continuity with four elected Trustees (JM, CS, JC, MES), and all Trustees have reached a closer level of involvement in the organisation. The Board has met monthly, to oversee and implement operations in the light of the Crisis Team's recommendations. Each Trustee has become more closely associated with a governance theme or management working party, such as HR, financial matters, media and online work, and security of regulation regarding legislation.

#### **Crisis management of situation under COVID-19 pandemic conditions**

Three Trustees met weekly with the CEO and Admin officer, as the Covid 19 Crisis Team, monitoring and amending advice compliant with the health and safety advice being issued by HM Government. All meetings take place using BPT's subscription to Zoom online software, and are recorded electronically and documented. As conditions in England eased, the team met fortnightly, and the Trustees, Director and Administrator were in contact at each point of change to agree actions. 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.

Our activities and operations were classified by government guidelines as 'work'; where it has been necessary and feasible people have met in person according to the prevailing restrictions and guidance at the time. Updating risk assessments allowed open air activities to continue, with all of our volunteers and staff, and where appropriate members of the public. Self-administered testing, social distancing, face covering, hand hygiene, signing in procedures etc. has allowed vital work around growing, plant maintenance, harvesting and production of disposable goods, and the management of a number of Community Orchards, to be continued.

#### **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, to ensure legal and obligatory reporting happens to schedule. The General Administrator has taken on the oversight of web development, engaging with a new supplier for software issues. The Finance Group supports administration, so that management group and Trustee meetings are supplied with appropriate information and resources for decision-making. We appointed a part-time finance assistant who has worked with the new accountants to implement online accounts; Trustees would like to thank TBLA, and Peter Ellington in particular for their support.

#### **Staffing, day-to-day management and operations**

Bryn Thomas continues as the Director, and at the time of writing the Covid-19 Crisis management Team continues to meet fortnightly. This overarching meeting has taken the place of the monthly Operations Management group to date, although decisions made regarding operations and any immediate actions are passed to and processed by the people with individual responsibility for the work streams, following specific and generic risk assessments. We use WhatsApp groups for rapid communication and obtain feedback on the impact of decisions, especially related to implementing restrictions etc. and the impact on operations. The communications officer has summarised events and decisions in a staff newsletter.

Over the year we have started to scrutinise and evaluate the management structure, with the desire to move to a situation where more staff are in named and better-paid management roles. We believe this would support a more effective operational matrix, increasing collaboration with part-time and volunteer contractors, and providing more effective devolved budget management and reporting. Consultation on BPT's equality,

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## Trustees' Report

diversity and inclusion policies has begun this year, and various measures are being planned to ensure a robust development strategy across courses, volunteering and other provision. We continue to explore ways to address the constraint to our growth, namely by raising funds to pay for core costs. When new funding sources and awards appear, time is allocated to engage in applications.

### Volunteer strategy

Numerically, volunteers continue to be our main practically-based workforce. The strategy supports Brighton Permaculture Trust's charitable objects by offering frequent and free informal access to learning, skill development and other opportunities. Volunteers also receive a discount on our formal courses, and they remain willing to share their enthusiasm for the work we do, for which we thank them, wholeheartedly. 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.

### Communications

We appointed a dedicated part-time Communications Officer for six months, especially to establish a regular internal update for staff as well as external communications. She having moved to another job at the end of the financial year, we appointed a replacement to continue the work for 2021/22 onwards. We will maintain this role and to fundraise for it as necessary.

### Assets

The Fruit Factory has continued as ideal for its location and capacity, especially related to the Scrumping Project, and it is now being used just for this purpose. Some building-related issues still be resolved depend on the plans by Brighton and Hove County Council to restore Stanmer Park grounds and amenities to their original state. In addition, we continue to evaluate investing in a physical base centrally positioned in Brighton, with ground and ecological surveys and neighbourhood consultations, and we hope to realise this concretely in the next financial year.

### Priorities & plans for the forthcoming year 2021-2022

The Trust's objects continue to be ever more vital and urgent as a dynamic response to our multiple environmental crises. The priority is to celebrate the profile, role and reputation of the Trust, and to contribute to the social and environmental resilience of the City of Brighton and Hove, and neighbouring areas of East and West Sussex.

1. We will complete the negotiations and legal compacts to receive the donation of land and finance in order to establish a physical base more centrally positioned in Brighton.
2. We will enact an operational plan to expand course and event provision, including those related to climate change, to take the opportunities provided by funding previously gained for the next two years.
3. We will continue to develop our workforce, amending our structure to enable our projects to operate with more paid, and better paid, workers, depending on funding, and further professionalising our recruitment processes.
4. We will develop a larger business impact by recruiting a Project Manager to run and expand the financially-sound Scrumping project.
5. We will maintain the Orchard Manager role to support orchard planting and development work through a range of continued funding and grants.
6. We will strengthen our governance by integrating into our organisational design those measures we found beneficial in our response to the Covid-19 crisis.
7. We seek to expand the Board to an optimum five trustees, and to strengthen our financial expertise at this level.

# Brighton Permaculture Trust

## Trustees' Report

### Financial review

#### Overview

The trustees are able to report that Brighton Permaculture Trust is a going concern. There were no significant financial events. Our charitable activities performed better than expected through periods of Covid-19 restrictions: our income from grants and donations to fund projects into future years was exceptionally high: and a review of our accounts has enabled income received in advance to be released into our restricted and unrestricted funds.

The impact of Covid-19 is still being felt. We are in a strong position to be able support the return of all our activities to a healthy financial state.

#### Impact of Covid-19

Over the year unrestricted reserves were used to sustain core activities and to enable the work needed to adapt to and recover from the crisis. It was not necessary to reallocate internal restricted funding or to seek to lift restrictions on external funding.

#### Financial Risks

Our risk analysis will continue to include the potential impact of Covid-19 and similar pandemics. While our activities and funding could be significantly curtailed by national and / or local restrictions, the adaptation that we have carried out puts us in a better place to mitigate that risk.

#### Review of Accounts and Accounting Practices

The Covid-19 crisis added urgency to address some known issues: the Board of Trustees lacked financial expertise; our finance systems could not provide quick and up-to-date reporting; our end year accounting process was overly complex; we were not taking advantage of the latest technology; and our reserve policy was not sufficiently robust to meet legal obligations

We contracted Triple Bottom Line Accounting [TBLA] to prepare the accounts for the year reported here, and to do both book-keeping and accounts from that point forward. That transfer has included a review of our Chart of Accounts; standardisation of accounting practices; and the use of cloud accounting with automated feeds

#### Reallocation of funds within our accounts

The review of our accounts by TBLA uncovered income of £44,000 recorded on the balance sheet as a liability ('Creditors: Amounts received in advance': see note 11 in the accounts) that should have been released to our restricted and unrestricted funds. This has had a significant impact on our reserves policy and our financial resilience.

#### Reserves Policy

The reallocation of funds in our accounts has allowed us to allocate £20,000 in our restricted funds as a general contingency to cover our legal obligations as an employer and our preferred approach to winding-up should that be necessary. That figure might be revised in the light of a review of our pay and remuneration policy.

### Financial performance

#### Balance Sheet

Our balance sheet shows an increase in current assets, up by £15,697 over the year at £124,683.

Net assets have more than doubled, increasing from £47,133 to £95,329. While the impact of Covid-19 has resulted in some of our activities running at a loss, this has been more than offset by:

# Brighton Permaculture Trust

## Trustees' Report

- Grant-funded income, of which £60,516 is carried forward [see below].
- The reallocation of payments received in advance from current liabilities to restricted and unrestricted funds [see above].

### Statement of Financial Activities

Our financial performance has been significantly better than the baseline 'worst case scenario' in our Covid-19 crisis plan.

Turnover on charitable activities was down 24% on 2019/20 [see note 4 in accounts].

- The Scrumping Project continued to perform well, with income up 20%.
- The programme of courses & events was considerably reduced with income down over 50% on 2019/2020.

After the allocation of support costs (which were lower than in 2019/20), non-grant funded activities ran at a loss of £4,970, with staff costs of £5,400 to be funded from restricted funds and reserves.

Income from grants was exceptionally high at £83,767 [see note 12 in the accounts]. Despite Covid-19 restrictions, we have been able to deliver our grant-funded projects within budgets. Note that:

- Our grant-funded (restricted) projects do not fit neatly into financial years with most income received in advance. The surplus of £40,256 on the year [see note 12 in the accounts] should be seen against £60,516 of restricted funds carried forward [see balance sheet].
- The funding carried forward includes a donation of £20,000 for the proposed development of a site in central Brighton.

The amount of restricted funding carried forward gives us resilience going forward, funding projects over the next 2 to 3 years, with the potential to generate income from the site in central Brighton.



## 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 on behalf of the charity on 26 April 2022 and signed on its behalf by:



J Muireany  
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 2021 which are set out on pages 9 to 18.

### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### Basis of independent examiner's report

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

### Independent examiner's statement

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

- which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Dr Peter Ellington FAIA  
Independent Examiner  
Triple Bottom Line Accounting  
The Enterprise Centre  
University of East Anglia  
Norwich  
NR4 7TJ

26 April 2022

## Brighton Permaculture Trust

### Statement of Financial Activities for the Year Ended 30 June 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	17,843	80,765	98,608
Charitable activities	4	78,045	2,911	80,956
Total Income		95,888	83,676	179,564
<b>Expenditure on:</b>				
Charitable activities	5	(83,999)	(47,069)	(131,068)
Total Expenditure		(83,999)	(47,069)	(131,068)
Net income/(expenditure)		11,889	36,607	48,496
Transfers		2,649	(2,649)	0
Net movement in funds		11,889	36,607	48,496
<b>Reconciliation of funds</b>				
Total funds brought forward		23,224	23,909	47,133
Total funds carried forward	12	35,113	60,516	95,629
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	21,567	5,385	26,952
Charitable activities	4	106,048	-	106,048
Total Income		127,615	5,385	133,000
<b>Expenditure on:</b>				
Charitable activities	5	(119,669)	(7,587)	(127,256)
Total Expenditure		(119,669)	(7,587)	(127,256)
Net expenditure		7,946	(2,202)	5,744
Net movement in funds		7,946	(2,202)	5,744
<b>Reconciliation of funds</b>				
Total funds brought forward		15,278	26,111	41,389
Total funds carried forward	12	23,224	23,909	47,133

## Brighton Permaculture Trust

### Balance Sheet as at 30 June 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	10	21,338	2,722
Cash at bank and in hand		103,645	106,264
		<hr/>	<hr/>
		124,983	108,986
<b>Creditors: Amounts falling due within one year</b>	11	(29,354)	(61,853)
		<hr/>	<hr/>
<b>Net assets</b>		95,629	47,133
		<hr/>	<hr/>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		60,516	23,909
<b>Unrestricted income funds</b>			
Unrestricted funds		35,113	23,224
		<hr/>	<hr/>
<b>Total funds</b>	12	95,629	47,133
		<hr/>	<hr/>

For the financial year ending 30 June 2021 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 9 to 18 were approved by the trustees, and authorised for issue on 26  
behalf by:



Jan Murray  
Trustee

# Brighton Permaculture Trust

## Notes to the Financial Statements for the Year Ended 30 June 2021

### 1 Charity status

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

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

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

#### Statement of compliance

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

#### Basis of preparation

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

#### Going concern

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

#### Exemption from preparing a cash flow statement

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

#### Judgements

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

#### Income and endowments

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

# Brighton Permaculture Trust

## **Donations and legacies**

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

## **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds. Where performance conditions are attached to the grant and are yet to be met, the income is recognised unless it is deemed that the conditions will not be met.

## **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. Where expenditure is eligible to be claimed on a future grant claim which is certain to be received, it is deferred and matched to the receipt of funds when received.

## **Charitable activities**

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

## **Support costs**

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

## **Governance costs**

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

## **Taxation**

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

## **Trade debtors**

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

## Brighton Permaculture Trust

### 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.

### 3 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Donations and legacies	9,422	27,282	36,704	16,952
Grants (incl capital grants)	8,421	53,483	61,904	10,000
	17,843	80,765	98,608	26,952

### 4 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Fruit/orchard planting projects	4,041	2510	6,551	10,372
Courses and events	26,850	349	27,199	58,461
School projects	3,872	75	3,947	1,221
Scrumpling project	43,282	-26	43,259	35,994
	78,045	2,911	80,956	106,048

## Brighton Permaculture Trust

### 5 Expenditure on charitable

	General £	Restricted funds £	Total 2021 £	Total 2020 £
Fruit/orchard planting projects	4,729	-	4,729	4,749
School projects	318	-	318	829
Courses & Events	33,394	-	33,394	62,410
Funded projects	-	42,497	42,497	6,680
Scrumping project	37,436	-	37,436	33,933
Support costs	8,122	4,572	12,694	18,655
	<u>83,999</u>	<u>47,069</u>	<u>131,068</u>	<u>127,256</u>

### 6. Analysis of governance and support costs

	Finance Cost £	Information technology £	Administration Costs £	Premises costs including depreciation £	Total 2021 £	Total 2020 £
Fruit/orchard planting projects	140	163	212	87	602	1,177
School projects	102	118	154	63	437	398
Funded projects	614	714	933	382	2,643	908
Courses & Events	1,062	1,236	1,613	661	4,572	12,058
Scrumping Project	1,032	1,200	1,567	642	4,440	4,114
	<u>2,949</u>	<u>3,431</u>	<u>4,479</u>	<u>1,835</u>	<u>12,694</u>	<u>18,655</u>

### Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	990	990	990
Other fees paid to examiners	352	238	238
	<u>1,342</u>	<u>1,228</u>	<u>1,228</u>

### 7 Trustees remuneration and expenses

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



## Brighton Permaculture Trust

### 8 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Wages and Salaries	5,400	5,400
	<u>5,400</u>	<u>5,400</u>

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

	2021	2020
	No	No
Number of staff	<u>1</u>	<u>1</u>

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

### 9. Taxation

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

### 10. Debtors

	2021	2020
	£	£
Trade debtors	1,130	235
Prepayments	20,208	967
Other debtors	-	1,520
	<u>21,338</u>	<u>2,722</u>

### 11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	12,386	3,254
Amounts received in advance	16,968	58,599
	<u>29,354</u>	<u>61,853</u>

## Brighton Permaculture Trust

### 12. Funds

	Balance at 1 July 2020 £	Transfers between funds £	Incoming resources £	Resources expended £	Balance at 30 June 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
General funds	23,224	-20,000	95,888	83,999	15,113
<i>Designated</i>					
Contingency reserve		20,000			20,000
<b>Restricted funds</b>					
Rampion 1 Fund at Sussex Community Foundation	2,649			2,649	0
Neil's educational activities Fruit factory	18,860	-8569 5812	-3087	0	7,204 5,812
Racehill		2757	591	995	2,353
Rampion 2 Fund at Sussex Community Foundation	1,400			1,400	0
Chapman Trust	1,000			1,000	0
Preston Park site			20000		20,000
BHCC Resilience fund			4949	4,949	0
BLF Awards for All 20-21			7808	7,045	763
BLF Awards for All 21-22			9972		9,972
Chalk Cliff Trust			9680	3,507	6,173
Infinity Orchards			2510	2,228	282
Postcode Local trust 3			20000	15,616	4,384
Infinity Food: Crisis and Info Boards			5620	2,680	2,940
Sussex Crisis Fund			5000	5,000	0
Small funds			633		633
<b>Total restricted funds</b>	<b>23,909</b>	<b>0</b>	<b>83,676</b>	<b>43,420</b>	<b>60,516</b>
<b>Total funds</b>	<b>47,133</b>	<b>0</b>	<b>179,564</b>	<b>127,419</b>	<b>95,629</b>

## Brighton Permaculture Trust

### 12 Funds (continued)

	Balance at 1 July 2019 £	Incoming resources £	Resources expended £	Balance at 30 June 2020 £
<b>Unrestricted funds</b>				
<b>General</b>				
General funds	15,278	127,615	(119,669)	23,224
<b>Restricted funds</b>				
Awards for All	-	2,385	(2,385)	-
Rampion 1 Fund at Sussex	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	1,400	-	-	1,400
Chapman Trust	1,000	-	-	1,000
<b>Total restricted funds</b>	26,111	5,385	(7,587)	23,909
<b>Total funds</b>	41,389	133,000	(127,256)	47,133

#### Contingency reserve

£20,000 has been designated as a contingency reserve for unforeseen circumstances.

#### Neil's educational activities: course bursary fund

Originally formed from legacy funds from the estate of Neil Smith and subsequently 'topped up' with other donations, this fund provides discounted places on courses for people in receipt of means tested benefits and Brighton Permaculture Trust volunteers.

#### Fruit factory

Also formed from legacy funds from the estate of Neil Smith, remaining funds are earmarked for further development of the Fruit Factory when a new lease is signed.

#### Racehill community orchard

This fund has enabled us to top up other funds to enable the development of the site; it is also formed from legacy funds from the estate of Neil Smith.

#### Rampion Fund at Sussex Community Foundation - 1<sup>st</sup> award

The fund enabled the establishment and development of six community orchards Brighton Permaculture Trust helped to plant in Brighton.

#### Rampion Fund at Sussex Community Foundation - 2<sup>nd</sup> award

This enabled the installation of solar electric lighting and rainwater harvesting at Racehill Community Orchard.

## Brighton Permaculture Trust

### 12 Funds (continued)

#### Chapman Trust

Upgrades to the Fruit Factory which allow access to the activities of the Scrumping Project by the public were covered by this fund.

#### Preston Park site

A donation made to cover the costs associated with securing gifted land and some immediate works.

#### Brighton & Hove City Council Resilience fund

£4,949 was received from this fund for community orchard planting, which covered the increased costs of planting without the help of volunteers during the pandemic.

A further £2820 was received from the same fund and was used to supply juice created by the scrumping project to FareShare to distribute to people in food poverty during the pandemic.

#### BLF Awards for All 20-21

A grant that has supported the engagement and skilling-up of people engaged with community orchards in disadvantaged part of Brighton.

#### BLF Awards for All 21-22

As a response to the pandemic this award will enable work to reconnect people with recently planted community orchards in disadvantaged areas of Brighton following lockdowns.

#### Chalk Cliff Trust

Two awards were received to support the development and planting of community orchards.

#### Infinity Orchards

An annual award from Infinity Foods (Wholesale) to support the planting of community and school orchards, a focus being climate change mitigation.

#### Postcode Local trust 3

This grant enabled the planting of 70 fruit trees in 5 locations on estates in Brighton, due to the pandemic volunteers were not engaged to the extent that was intended.

#### Infinity Food: Crisis and Info Boards

A grant to supply juice created by the scrumping project to FareShare to distribute to people in food poverty during the pandemic and create new information boards at Stanmer.

#### Sussex Crisis Fund

This was used to supply juice created by the scrumping project to FareShare to distribute to people in food poverty during the pandemic.

#### Small funds

A donation of £633 will assist with the transition from Apple Day (a one day event) to PermaFest (An event over a few weekend days)

## Document Information

### Document

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ID	8d00be3d-35a3-4afe-816c-87b668fb3d0c
Status	Signed
Sender	Peter Ellington (peter@triplebottomlineaccounting.com)
Dept/business	Triple Bottom Line Accounting
Dept/business ID	triple-bottom-line-accounting
PDF Certified	True

### Signers

Name	Authentication
Jan Mulreany <jan@brightonpermaculture.org.uk>	Email
Peter Ellington <peter.ellington@gmail.com>	Email

### History

Event	Email	IP address	Date/Time
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