

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 2023

Triple Bottom Line Accounting (TBLA)

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

Brighton permaculture Trust

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Brighton permaculture Trust

Reference and Administrative Details

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

BRIGHTON PERMACULTURE TRUST – TRUSTEES’ REVIEW

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 2023.

Overview

This report covers the year to 1 July 2022 to 30th June 2023.

The report for the year to June 2022 outlined, with satisfaction, the return to financial and social recovery following previous years’ restrictions and consequent challenges to income and viability. We are pleased to report a continuingly successful outcome for this next year under report, and a positive and balanced position by its end.

We continued to follow the precepts of permaculture design in our management of the Trust, viz. to observe and interact with the conditions that were imposed, then to analyse the issues and design solutions using the principles of permaculture theory. Our charitable objects remain woven through, and providing a sound basis for our working practices, in a true demonstration of permaculture design.

Activities that had been in abeyance during the Covid 19 emergency had started again and the gradual building of the programme of courses and events shows interaction with both the paying public and our volunteers. We continue working towards the sustainable and strong community that forms the basis of our philosophical and practical aims, to develop resilience, address the increasing climate emergency, and support communities in times of economic need.

Members of the Board met regularly, to support staff and contracted workers, and in turn, the volunteers that are vital to our way of working. Projects within the Trust are self-supporting groups, some are fully self-financing. The trustees are happy to report that Brighton Permaculture Trust continues to be a going concern.

Charitable objects and activities

Education of the public:

Through course provision: we continued to delivered a wide range of courses & workshops, and delivered courses in eight new subject areas. We ran a series of Apple Day and PermaFest events based at our Fruit Factory and Home Farm Orchard as well as our regular weekend presence at the Fruit Factory and permaculture plot tours, all with an increasing number of attendees.

Our presence at market spaces, and events put on by other people and partners, to bring us to a wider public. This allows people to ask questions about permaculture and its place in the world in these challenging times, and to engage with us in discussion about practical and practicable solutions for living.

We have made progress in the acquisition of a parcel of land in central Brighton, as a future educational space for courses and events. Consultation with the neighbours has led to many informed conversations taking place, both about the practice of permaculture and about nature conservation processes.

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

The Scrumping Project continues to make a larger business impact, at our Fruit Factory at Stanmer Village. We process juices, and make a range of jams, chutneys and preserves from local fruit which might otherwise go to waste. The work is done in public view, contributing to our educational objects. Our volunteers and contractors continue to support this vital work, several of them trained and authorized legally to sell the cider at open days and regular stalls. New ‘lines’ have been introduced using the apple harvest, and visitors to the Fruit Factory can enjoy apple crumble, hot mulled juice, local honey, etc.

We continue to fundraise to donate bottles of juice for distribution to people in need through the national charity FareShare.

Towards the end of the year we were approached by MULTIPLY Global Ltd, a technology transfer private enterprise, seeking to have the Trust as their nominated charity for the year 2023-2024. We are designing a primary school project with their CEO, as a practical example of Fair Share – sharing their surplus with projects that will make a difference to children in Brighton communities.

Preservation, conservation and the protection of the environment:

Brighton permaculture Trust

187 trees were planted in community orchards, with 11 new community locations planted, again these were planted working with local authorities. Community orchards planted the previous year were tended as per contract with their funders, and we continue to manage the orchards at Stanmer Park and at Racehill. More small orchards are planned to be installed, especially when funding such as the UTCF is brought in by the team and its manager.

The prospective acquisition of one of the few 'wild' plots left in a busy residential area will conserve it from building development. Work has been undertaken there to remove some dangerous trees – both aspects of this project have support from neighbours who are keen to contribute to conservation of nature in central Brighton.

The Permaculture Plot on the Stanmer Organics site and Racehill Community Orchard continues to be entirely volunteer run, showcasing permaculture in action, with sessions attracting people every week. The Permaculture Plot shares the produce between the small group of workers and local food projects while Racehill Community Orchard's produce is mostly picked by local residents. On both sites practical activities by forest schools, home education groups and school visits are in train, and will continue 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 our four elected Trustees (JM, CS, JC, MES) relaxed the Board's Covid-19 crisis-related operational oversight, and started to reflect on the impact of the management strategy, and envision a design to work on its development for the future. Each Trustee remains associated with a governance theme or management working party, such as HR, financial matters, media and online work, and security of regulation regarding legislation.

Active recruitment of new trustees continues, as the Board would benefit from another two trustees ideally, especially if fundraising and media connections can be developed. A number of enquiries have been received.

Management structure development

Consultation has begun with all active members of the Trust, to observe and analyse the management structure of the past, and compare it with conventional systems, with the aim of providing more paid posts to oversee the projects. Two 'strategy' meetings were held, the Vision and Mission of the Trust have been interrogated, and the focus for a change of emphasis is in train. This is based on the changing needs of the local population especially in an era with a cost-of-living crisis, and food security, to supplying and supporting Brighton and Hove's food poverty solutions. This consultation will continue, as an evaluation of the changes, and the implementation of staffing plans. 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.

Administration

The administrative team remains stable in composition. Company Secretary Catherine Lawrence took on the role alongside her position as senior administrator, maintaining important issues such as policies, risk assessments and services agreements, to ensure legal and obligatory reporting happens to schedule.

The Finance Group (CEO, a trustee and a part-time finance assistant) have worked with the accountants to implement online accounts. supports administration, so that management group and Trustee meetings are supplied with appropriate information and resources for decision-making. Trustees would like to thank TBLA, Tatiana and Peter in particular, for their support.

Staffing, day-to-day management and operations

Brighton permaculture Trust

Bryn Thomas continues as the Chief Executive Officer and Charity Manager. Catherine Lawrence is the senior administrator, and the next 'layer' consists of the Orchard Manager (Jenni Cresswell), together with a proposed Project Manager for Food Waste/Scrump Project, advertised during the year, and which has attracted candidates from a wide range of backgrounds.

Decisions made regarding operations and any immediate actions continue to be made by the CEO/Charity Manager and project managers, and people with individual responsibility for the work streams.

Consultation on BPT's equality, diversity and inclusion policies has influenced recruitment practice this year, and measures to ensure a robust development strategy across courses, volunteering and other provision continue. 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

As in previous years, volunteers continue to be our main practically-based workforce, and we have worked with 682 people in this capacity in the year under review. The strategy uses the permaculture principle of 'multifunctioning' as well as supporting Brighton Permaculture Trust's charitable objects by offering frequent and free informal access to learning, skill development and other opportunities.

Volunteers receive a discount on our formal courses; they remain willing to share their enthusiasm for the work we do, for which we thank them, wholeheartedly.

Communications

We appointed a new part-time Communications Officer, especially to establish a regular internal update for staff as well as external communications. Our social media profile has increased, with professional media communications, campaigns, and timely feedback to members, donors and others who support the Trust.

Assets

The Fruit Factory has continued as ideal for its location and capacity, especially related to the Food Waste / Scrumping Project, and it has established itself as a prime destination for Stanmer Park visitors, which has contributed to that project's success and financial stability. .

Some building-related issues still be resolved depend on the ongoing plans by Brighton and Hove County Council in restoring Stanmer Park grounds and amenities to their original state.

In addition, we are closer to creating a physical base centrally positioned in Brighton, appointing a part-time management position to do this, working with legal and architectural professionals.

Priorities & plans for the forthcoming year 2023-2024

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 the neighbouring areas of East and West Sussex.

1. We will complete the legal compacts to receive the donation of land and finance in order to establish the physical base centrally positioned in Brighton.
2. We will expand course and event provision, including those related to climate change, to take the opportunities provided by funding gained in the last two years.
3. We will continue to support an amended management structure to enable our projects to operate with more paid, and better paid, workers, depending on funding.
4. We will maintain the Orchard Manager role to support orchard planting and development work through a range of continued funding and grants.
5. We will seek to appoint a new Chief Executive Officer, retitled as the Charity Manager, for a minimum of three days a week, to direct and take forward the five-to-ten year development strategy for the next phase of the charity's work.
6. We seek to expand the Board to an optimum five trustees, and to strengthen our financial expertise at this level.

Financial Review

Overview

The trustees are able to report that Brighton Permaculture Trust is a going concern. There were no significant financial events.

In the first full year of trading since all Covid restrictions were lifted our turnover was £267,465: the highest figure in the Trust's history. The Statement of Financial Activities records a surplus on the year of £45,449: net assets and total funds have increased by this amount on the Balance Sheet.

This strong performance reflects the return of our Courses and Events programme to pre-Covid levels; consolidation of the growth of the Scrumping project established during the Covid pandemic; and the continued success of our funded community orchard work.

Exceptionally, however, the overall figures are inflated by a further donation of £32,450 to cover the cost in future years of acquiring land in the Preston Park area of Brighton. The overall figures are not an indication of future performance.

After three years of cautious decision making on expenditure, this strong financial performance enables us to reallocate funds: to retain £15,560 in the Scrumping Project to improve efficiency; and to invest £10,000 to carry out an overdue rebuild of our website.

At the end of the financial year our designated reserve is unchanged at £40,000, and our unrestricted reserve reduced by £6,011 at £9,074. We carry forward restricted funding for future work of £82,192, of which £49,813 is for the acquisition of land.

Financial Risks

Future outbreaks of Covid, or a similar pandemic, remain a threat.

Inflation will continue to test our ability to increase prices to cover rising costs; to ensure that our pay rates remain competitive; and to ensure that funding bids anticipate future increased costs.

Recruitment of a new Charity Manager during the next financial year will require a major reassessment of the funds allocated to pay for that role, and to cover employer's National Insurance and pension contributions. A review of all our workers' terms of employment might have further financial implications.

The trustees believe that the Trust is in a strong position to manage the financial aspects of those risks. The allocation of a designated reserve to cover existential threats is now made clear in the accounts. Funds have been allocated at the start of the next financial year to catch up on a backlog of efficiency and maintenance work. With that as a sound base, continued financial performance at the level of 2022/2023 would allow a viable package to be put together to employ a new Charity Manager.

Review of Accounts and Accounting Practices

Our new finance systems have delivered an end year process that is quicker and better understood for both the Trust and our accountants at Triple Bottom Line Accounting (TBLA). Work can now proceed to provide quick and up-to-date financial reporting within the Trust.

We have not been successful in adding financial expertise to the Board of Trustees: the search continues.

Reserves

Our designated reserve to cover unforeseen circumstances and our legal obligations if faced with existential threats. This reserve remains at £40,000 and we continue to work towards holding 25% of our annual running costs. The level of reserves will be kept under review as we proceed with our strategic plan to consolidate and expand our activities.

Our unrestricted reserve to cover unexpected operational costs and manage cash flows across our projects stands at £9,074.

Financial performance

Balance Sheet

Current assets have increased over the year by £44,672 and stand at £179,698. Amounts received in advance [note 11] stand at £25,283 giving net assets of £154,415.

We carry forward restricted funding of £82,192. Of this, £49,813 has been donated to cover the costs of land acquisition in the Preston Park area of Brighton.

We carry forward unrestricted funding £63,149 that has been designated by the trustees for specific purposes. This includes the designated reserve of £40,000 to cover existential threats and our legal obligations.

The reserve of unrestricted funding stands at £9,074.

Statement of Financial Activities

Turnover on charitable activities was £148,782: higher than in pre-Covid years although inflation would account for a significant proportion of that increase.

The Scrumping Project continued to expand; income was up 23% on 2021/22 at £61,247, trading at a comfortable surplus even with increased production and support costs (£46,487, plus £7,916). The rapid expansion over the last 3 years does need to be consolidated and £15,560 has been designated as retained within the project to invest in more efficient working.

Income from Courses and Events also increased (up 10% at £68,026), but with inflation forcing much tighter margins a small deficit was recorded with increased expenditure (£61,417) and support costs (£7,710).

Income and expenditure on our grant-funded orchard and fruit projects rarely fits neatly into financial years. They continue to deliver successfully and to budget. Most of the expenditure of £84,770 was from income brought forward and allowed a contribution of £7,063 to support costs. Income of £14,535 was low, but with new funding anticipated early in the next financial year.

Governance and support costs, which include the Charity Manager's salary, increased by 13.5% to £23,631 largely due to the effect of inflation on wages, services and materials. Excluding the donation to acquire land, that is approximately 10% of income, a lower percentage than reported last year (11%).

Statement of Trustees' Responsibilities

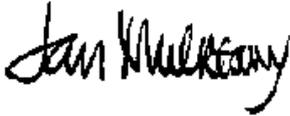
The trustees (who are also the directors of Brighton Permaculture Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and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

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

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

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

Approved by the trustees of the charity on 4 March 2024 and signed on its behalf by:



.....

J Mulreany

Trustee

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 2023 which are set out on pages 11 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.



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

Statement of Financial Activities for the Year Ended 30 June 2023

	Notes	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2023 £
Income and Endowments from:					
Grants, Donations and legacies	3	835	78,399	39,450	118,684
Charitable activities	4	142,995	4,000	1,787	148,782
Total Income		143,830	82,399	41,237	267,465
Expenditure on:					
Charitable activities	5	124,281	69,250	28,486	222,016
Total Expenditure		124,281	69,250	28,486	222,016
Net income/(expenditure)		19,549	13,149	12,751	45,449
Transfers		-25,560	10,000	15,560	0
Net movement in funds		-6,011	23,149	28,311	45,449
Reconciliation of funds					
Total funds brought forward		15,085	40,000	53,881	108,966
Total funds carried forward	12	9,074	63,149	82,192	154,415

	Notes	Unrestricted General Funds £	Unrestricted Designated Funds	Restricted Funds £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	16,659		35,500	52,159
Charitable activities	4	123,782		5,736	129,518
Total Income		140,441	0	41,236	181,677
Expenditure on:					
Charitable activities	5	120,469		47,870	168,339
Total Expenditure		120,469	0	47,870	168,339
Net income/(expenditure)		19,972	0	-6,634	13,338
Transfers					0
Net movement in funds		19,972	0	-6,634	13,338
Reconciliation of funds					
Total funds brought forward		35,113		60,516	95,629
Total funds carried forward		54,154	0	54,812	108,966

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Statement of Financial Position for the Year Ended 30 June 2023

	Note	2023 £	2022 £
Current assets			
Debtors	10	29,003	24,201
Cash at bank and in hand		150,695	110,825
		<hr/>	<hr/>
		179,698	135,026
Creditors: Amounts falling due within one year		-25,283	-26,060
		<hr/>	<hr/>
Net assets		154,415	108,966
Funds of the charity:			
Restricted funds		82,192	53,882
Unrestricted income funds			
Designated funds		63,149	40,000
General funds		9,074	15,085
		<hr/>	<hr/>
Total funds		<hr/> 154,415 <hr/>	<hr/> 108,967 <hr/>

For the financial year ending 30 June 2023 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 12 to 20 were approved by the trustees, and authorised for issue on 28 April 2023 and signed on their behalf by:



J Mulreany

Trustee

Notes to the Financial Statements for the Year Ended 30 June 2023

1 Charity status

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

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

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

Going concern

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

Exemption from preparing a cash flow statement

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

Judgements

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

Income and endowments

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

Donations and legacies

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds. Where performance conditions are attached to the grant and are yet to be met, the income is recognised unless it is deemed that the conditions

will not be met.

Expenditure

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.

Cash and cash equivalents

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

Trade creditors

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

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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3. Income from donations and legacies

	Unrestricted General Funds	Unrestricted Designated Funds	Restricted funds	Total 2023	Total 2022
	£		£	£	£
Donations and legacies	835	8,649	34,450	43,934	15,969
Grants (incl capital grants)	-	69,750	5,000	74,750	36,190
	<u>835</u>	<u>78,399</u>	<u>39,450</u>	<u>118,684</u>	<u>52,159</u>

4 Income from charitable activities

	Unrestricted Funds General	Unrestricted Funds Designated	Restricted	Total 2023	Total 2022
	£	£	£		
Brighton Permaculture Trust sites	3,290	-	987	4,276	5,257
Courses & Events	68,026	-	-	68,026	61,930
Scrumping Project	61,247	-	-	61,247	49,748
Fruit/orchard planting projects	9,735	4,000	800	14,535	12,583
Other	697	-	-	697	-
	<u>142,995</u>	<u>4,000</u>	<u>1,787</u>	<u>148,782</u>	<u>129,518</u>

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5. Expenditure on charitable activities

	Unrestricted Funds General	Unrestricted Funds Designated	Restricted	Total 2023	Total 2022
	£	£	£	£	£
Brighton Permaculture Trust sites	852	-	4,859	5,711	12,379
Courses & Events	59,766	-	1,650	61,417	45,351
Scrumping Project	37,839	8,649	-	46,487	44,016
Fruit/orchard planting projects	9,615	55,979	19,176	84,770	45,746
Support costs	16,209	4,622	2,800	23,631	20,847
	124,281	69,250	28,486	222,016	168,339

6. Analysis of governance and support costs

	Accountancy	Communications	Financial admin	General	Insurance and other miscellaneous	Total 2023
	£	£	£	£		£
Brighton Permaculture Trust sites	173	103	79	410	84	848
Courses & Events	1,570	937	721	3,722	759	7,710
Scrumping Project	1,612	962	740	3,822	779	7,916
Fruit/orchard planting projects	1,439	858	661	3,410	695	7,063
Other	19	11	9	46	9	95
	4,813	2,872	2,211	11,409	2,326	23,631

7. Governance costs

	Unrestricted funds General	Total 2023	Total 2022
	£	£	£
Independent examiner fees			
Examination of the financial statements	1,020	1,020	900
Other fees paid to examiners	3,792	3,792	3,076
	<u>4,812</u>	<u>4,812</u>	<u>3,976</u>

8. Staff Costs

	2023	2022
	£	£
Wages and Salaries	<u>6,018</u>	<u>5,400</u>
	6,018	5,400

	2023	2022
	No	No
Number of staff	<u>1</u>	<u>1</u>

10. Debtors

	2023	2022
	£	£
Trade debtors	1,941	4,258
Prepayments	520	19,943
Other debtors	26,542	-
	<u>29,003</u>	<u>24,201</u>

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	14,776	13,011
Accruals and Deferred Income	10,507	30,032
	<u>25,283</u>	<u>43,043</u>

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12.Funds

	Balance at 01-Jul-22 £	Transfer between funds £	Incoming resources £	Resources expended £	Balance at 30-Jun-23
Unrestricted funds					
General					
General funds	15,085	- 25,560	143,830	124,281	9,074
Designated					
Contingency reserve	40,000	-	-	-	40,000
Urban Tree Challenge (maintenance)	-		42,550	- 29,401	13,149
Scrumpling Funded	-		8,649	- 8,649	-
BHCC (HLF)	-		31,200	- 31,200	-
Website Development	-	10,000	-	-	10,000
Total Designated	40,000	10,000	82,399	- 69,250	63,149
Restricted funds					
Neil's education activities	6,273			- 1,650	4,623
Fruit factory	5,812	15,560			21,372
Racehill	3,440		987	- 1,757	2,669
Preston Park site	20,941		32,450	- 3,578	49,813
Infinity Orchards	763		5,800	- 6,563	0
Postcode Society Trust	13,078		-	- 13,078	0
Infinity Food: Info Boards	2,940		-	-	2,940
Small Funds	633		2,000	- 1,859	774
Total restricted funds	53,880	10,000	41,237	- 28,485	82,192
Total funds	108,965	10,000	267,465	- 222,015	154,415

	Balance at 01-Jul-21 £	Transfer between funds	Incoming resources £	Resources expended £	Balance at 30-Jun-22
Unrestricted funds					
General					
General funds	15,113		140,441	140,469	15,085
Contingency Reserve	20,000		20,000	-	40,000

Brighton permaculture Trust

Restricted funds

Neil's education activities	7,204	-	931	6,273
Fruit factory	5,812			5,812
Racehill	2,353	1,937	- 849	3,441
Preston Park site	20,000	12,500	- 11,559	20,941
BLF Awards for all 20-21	763		- 763	-
BLF Awards for all 21-22	9,972	1,355	- 11,327	-
Chalk Cliff Trust	6,173	2,302	- 8,475	-
Infinity Orchards	282	3,000	- 2,519	763
Post Local trust 3	4,384		- 4,384	-
Postcode Society Trust	-	20,142	- 7,064	13,078
Infinity Food: Info Boards	2,940			2,940
Small Funds	633			633
Total restricted funds	60,516	41,236	- 47,871	53,881
Total funds	95,629	201,677	188,340	108,966

Designated Funds

Contingency reserve

£40,000 has been retained as a designated contingency reserve for unforeseen circumstances.

Urban Tree Challenge (maintenance)

Funds for multiple rounds of the Urban Tree Challenge have been received via our partners Trees for Cities. The fund covers 50% of the costs of planting and 3 years maintenance of trees, the remainder of the funds have been secured from other funders and also local authority partners, either directly or via watering commitments. Funds are retained in this fund to ensure we can meet our future tree maintenance obligations.

Scrumping Funded

These funds were spent on making apple juice and supplying it to people in need via our partners FareShare Sussex. This included an award from Chalk Cliff Trust, private donations and a crowd funder matched by Big Give.

Brighton & Hove City Council (Heritage Lottery Fund)

Funds were received from Brighton & Hove City Council for delivering activities as part of their Heritage Lottery funding for Stanmer Park. Funds were received this year but work has been carried out over 3 years. Work has included Apple Day events, development of 10 new courses and delivery of volunteering opportunities in the Stanmer orchards.

Website Development

£10,000 was designated for the rebuilding of our ageing website in 2024.

Restricted Funds

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.

Brighton permaculture Trust

Fruit Factory

Also formed from legacy funds from the estate of Neil Smith and topped in with funds generated by the scrumping project, this fund will be used for equipment or further development of the Fruit Factory when a new lease is signed in 2024.

Racehill Community Orchard

This fund has enabled us to cover the costs of site development; it is also formed from legacy funds from the estate of Neil Smith. The majority of the remainder will be spent on the installation of a compost toilet in 2024.

Preston Park site

A fund to cover the costs associated with securing gifted land and some immediate works; further private donations have been received for this purpose.

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 Society Trust

This award enabled us to plant 65 fruit trees, creating 3 new orchards & extending 7 existing sites in N and E Brighton. The fund also supported the establishment of these trees & a further 72 trees planted the previous winter. Delivery of the project started last year and finished this year.

Infinity Food: Info Boards

The remainder of this grant has been retained to create new information boards at Stanmer.

Small funds

A donation of £633 carried forward from last year was used towards the cost of PermaFest (an event over a few weekend days).

Infinity foods provided £500 this year which was also used to support PermaFest.

An East Brighton Trust of £500 supported the planting of wild flower plants with volunteers in community orchards in East Brighton.

£1,000 was received from Multiply Global to enable activities to be delivered with groups of children; the funds were carried forward for juicing activities to be delivered in the autumn of 2023.

Document Information

Document

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Name	Authentication
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