

# **BRIGHTON PERMACULTURE TRUST**

**Financial statements  
30 September 2011**

**Registered Company Number: 4072259**

**BRIGHTON PERMACULTURE TRUST**  
**Annual Report and Financial Statements for the year ended 30**  
**September 2011**

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# **BRIGHTON PERMACULTURE TRUST**

## **Company Information 30 September 2011**

**REGISTERED NUMBER:** 4072259

**REGISTERED OFFICE:** 40 St Dunstons Road  
Worthing  
West Sussex  
BN13 1AS

**BANKERS:** Triodos Bank  
Brunel House  
11 The Promenade  
Bristol  
BS8 3NN

**REPORTING ACCOUNTANT:** Clare Osbond  
Voluntary Sector Services  
15 Mansfield Road  
Hove  
BN3 5NL

# **BRIGHTON PERMACULTURE TRUST**

## **Report of the directors for the year to 30 September 2011**

The directors present their report and accounts for the year ended 30 September 2011.

### **Company status**

The Company is a company limited by guarantee. It was incorporated on 15<sup>th</sup> September 2000 under the Companies Act 1985 and is governed by its Memorandum and Articles of Association. The company operates on a not for profit basis as outlined in its Memorandum and Articles of Association.

### **Objectives and Principle Activities**

The objectives of the company are to provide information, education, training & support to individuals & organisations that are working towards sustainable development through the application of permaculture principles.

### **Directors**

The directors who served during the year were:

John Cremer

Daphne de Courcy

Rebecca Luff

Caroline Schofield - resigned 19<sup>th</sup> April 2011

Peter Commane - appointed 19<sup>th</sup> April 2011

None of the directors had any beneficial interest in the company.

### **Small company special provisions**

The report of the directors has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of Directors on ..... and signed on its behalf:

.....  
Director

## **BRIGHTON PERMACULTURE TRUST**

### **Statement of Directors' Responsibilities**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit for that period.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Comply with applicable accounting standards 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 charity will continue in operation.

The directors are responsible for:

- Keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006; and
- Safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## BRIGHTON PERMACULTURE TRUST

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2011

	Note	2011 £	2010 £
<b>INCOME</b>	3	<b>197,837</b>	182,334
<b>EXPENDITURE</b>		<b>197,668</b>	172,937
<b>OPERATING SURPLUS</b>		<b>169</b>	9,397
Interest receivable		5	18
<b>EXCESS OF INCOME OVER EXPENDITURE BEFORE TAXATION</b>		<b>164</b>	9,415
Tax on surplus on ordinary activities		-	-
<b>EXCESS OF INCOME OVER EXPENDITURE AFTER TAXATION</b>		<b>164</b>	9,415
<b>RESERVES BROUGHT FORWARD</b>		<b>25,127</b>	15,712
<b>RESERVES CARRIED FORWARD</b>		<b>25,291</b>	25,127

#### CONTINUING OPERATIONS

None of the company's operations were acquired or discontinued during the current or previous year.

#### TOTAL RECOGNISED GAINS AND LOSSES

The company has no gains or losses other than the profit for the current or previous year.

(The notes on pages 6 to 8 form part of these financial statements.)

# BRIGHTON PERMACULTURE TRUST

## BALANCE SHEET 30 SEPTEMBER 2011

	Note	2011 £	2010 £
<b>TANGIBLE FIXED ASSETS</b>		-	-
<b>CURRENT ASSETS</b>			
Cash at Bank and in hand		6,496	8,250
Debtors	4	<u>48,738</u>	<u>38,724</u>
		<b>55,234</b>	<b>46,974</b>
<b>CURRENT LIABILITIES</b>			
Creditors – Amounts falling due within one year	5	(29,943)	(21,847)
<b>NET CURRENT ASSETS</b>		<u>25,291</u>	<u>25,127</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>25,291</u>	<u>25,127</u>
<b>RESERVES</b>	6	<u>25,291</u>	<u>25,127</u>
		<u>25,291</u>	<u>25,127</u>

For the period ending 30 September 2011, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit under Section 476 of the Companies Act 2006 in relation to its accounts for the financial period.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 4 to 8 were approved by the board of Directors on ..... and were signed on its behalf by:

.....  
Director

(The notes on pages 6 to 8 form part of these financial statements.)

# **BRIGHTON PERMACULTURE TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2011**

### ***1. Accounting Policies***

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company has taken advantage of the exemption from preparing a cash flow statement conferred by the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### ***(a) Income***

In the opinion of the directors, none of the income of the company is attributable to geographical markets outside the UK.

A large proportion of income takes the form of grants to provide specific services or towards general support of our costs, or payment in the form of a contract for services provided. Where grants and similar income are for time based projects, or have been paid in advance in any way, the appropriate amount of income has been carried forward within the deferred income account. Income will be credited to the income and expenditure account from the deferred income account in line with the associated relevant costs, or on a time basis, as is most appropriate.

#### ***(b) Tangible fixed assets***

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful life on the following basis:

Office equipment       -                      3 years straight line

#### ***(c) Funds***

The company has various types of funds for which it is responsible:

Unrestricted funds – these funds are for use on the general objectives of the company.

Restricted funds – these funds are for specific purposes as laid down by the donor – expenditure which meets these criteria is charged to the fund together with a fair proportion of management and support costs.

#### ***(d) Taxation***

The directors consider that the company's income is exempt for corporation tax purposes.



# BRIGHTON PERMACULTURE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2011

### 2. *Operating Surplus/(Deficit)*

The operating surplus/(deficit) is stated after charging:

	2011	2010
	£	£
Accountant's fees	<u>498</u>	<u>588</u>
Directors' emoluments and other benefits etc	<u>-</u>	<u>-</u>

### 3. *Income*

	2011	2010
	£	£
<b><u>Grants received during the year comprise:</u></b>		
Brighton & Hove Food Partnership	8,479	8,659
Brighton & Hove City Council	10,595	-
Big Lottery – Local Food Fund	77,672	70,426
Skills South East	500	-
BioRegional	-	1,000
Action in Rural Sussex	-	8,000
Hampshire County Council	10,977	-
	<u>108,223</u>	<u>88,085</u>

### 4. *Debtors*

	2011	2010
	£	£
Prepayments	726	1,527
Trade debtors	8,776	3,949
Grants in arrears (Big Lottery – Local Food Fund)	39,236	33,248
	<u>48,738</u>	<u>38,724</u>

## BRIGHTON PERMACULTURE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2011

#### 5. Creditors: Amounts falling due within one year

	2011	2010
	£	£
Creditors	17,172	9,218
Deferred income	11,789	12,029
Accruals	982	600
	29,943	21,847

#### 6. Reserves: Movement in Funds

	Balance 1 October 2010	Incoming Resources	Outgoing Resources	Transfers	Balance 30 September 2011
	£	£	£		£
<b><u>Restricted Funds</u></b>					
Fruit Futures	12,865	92,982	99,007	(5,000)	1,840
Other Fruit Projects	74	20	-	-	94
Schools	-	12,179	9,173	(1,641)	1,365
Stanmer Plot	(107)	50	946	1,500	497
Nursery Project	(257)	1,357	698	-	402
Scrumping Project	69	24,326	18,425	(750)	5,220
Eco Open Houses	802	-	47	-	755
Courses/Events	(1,318)	66,507	56,914	(7,242)	1,033
Books	71	92	111	-	52
<b>Unrestricted Funds</b>	12,928	329	12,357	13,133	14,033
<b>Total Funds</b>	25,127	197,842	197,678	-	25,291

#### 7. Share capital

The company is limited by guarantee, and therefore has no share capital.

## **BRIGHTON PERMACULTURE TRUST**

The page which follows does not  
form part of the statutory financial  
statements of the company.

# BRIGHTON PERMACULTURE TRUST

## Detailed Income and Expenditure Account for the Year Ended 30 September 2011

	Fruit Futures	Other Fruit Projects	Schools	Stanmer Plot	Nursery Project	Scrumping Project	Eco Open Houses	Courses & Events	Books	Core	Total
<b>Income</b>											
4000 · Grants	88,649					19,074		500			108,223
4100 · Donations	1,348			50				79			1,477
4200 · Sales	1,955	20			1,357	5,252		5,811	52		14,447
4300 · Course Fees	1,030		11,029					60,117		1,150	73,326
4500 · Miscellaneous Income									40	324	364
	<b>92,982</b>	<b>20</b>	<b>11,029</b>	<b>50</b>	<b>1,357</b>	<b>24,326</b>		<b>66,586</b>	<b>92</b>	<b>324</b>	<b>197,837</b>
<b>Expenditure</b>											
<u>Project Costs</u>											
7450 · Professional Fees	47,379							96		500	47,975
5750 · Course & Events Admin								7,382			7,382
5100 · Materials	4,393		931	45	698	1,905		2,418		189	10,579
5105 · Bookshop								2,444	111		2,555
5150 · Printing, Postage & Stationery	79					620		274		42	1,015
5200 · Travel/Subsistence	557					318		450		121	1,446
5300 · Tutor fees			158					19,742			19,900
5350 · Tools & Machinery	8,993					105		109		218	9,425
5500 · Room hire	173					1,275		2,290		95	3,833
5550 · Catering	97							646			743
5600 · Publicity	70					20		1,303		23	1,416
5640 · Information & Education	4,918										4,918
5650 · Training Costs	2,070							4,814		1,666	8,550
5660 · Vehicle Costs	301									64	365
5670 · Equipment Hire	585							200			785
5800 · Registration & membership fees								921		406	1,327
	<b>69,615</b>		<b>1,089</b>	<b>45</b>	<b>698</b>	<b>4,243</b>		<b>43,089</b>	<b>111</b>	<b>3,324</b>	<b>122,214</b>

	<b>Fruit Futures</b>	<b>Other Fruit Projects</b>	<b>Schools</b>	<b>Stanmer Plot</b>	<b>Nursery Project</b>	<b>Scrumping Project</b>	<b>Eco Open Houses</b>	<b>Courses &amp; Events</b>	<b>Books</b>	<b>Core</b>	<b>Total</b>
<b>Staff Costs</b>											
6350 · General Staff costs	12,393		1,007			7,830		475			21,705
6240 · Course/Event management								2,446			2,446
6220 · Project management	14,855		7,076			5,664					27,595
6400 Treasury management	461									936	1,397
6200 · Convening								6,514			6,514
6300 · Training								23			23
	27,709		8,083			13,494		9,458		936	59,680
<b>Overheads</b>											
7150 · Management committee expenses										180	180
7050 · General Admin	1378					246				6291	7,915
7100 · Website							47	2,330		10	2,387
7200 · Accountancy										498	498
7300 · Book keeping	218									623	841
7500 · Insurance								75			75
7600 · Keys & Security	8										8
7800 · Telephone										110	110
7900 · Bank Charges	80							1780		1	1,861
7999 · Miscellaneous				901		442		183		383	1,909
	1,684			901		688	47	4,368		4,368	15,784
<b>Transfers</b>											
Allocation of core costs	(5,000)		(1,641)	1,500		(750)		(7,242)		13,133	0
<b>Interest receivable</b>										5	5
<b>Excess of income over expenditure before taxation</b>	<b>(11,025)</b>	<b>20</b>	<b>215</b>	<b>604</b>	<b>659</b>	<b>5,151</b>	<b>(47)</b>	<b>2,351</b>	<b>(19)</b>	<b>2,255</b>	<b>164</b>