

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**

**Financial Statements**  
**30 June 2013**

**Registered Company Number: 04072259**  
**Registered Charity Number: 1150808**

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**INDEX TO FINANCIAL STATEMENTS**

Page No	
1	Legal and Administrative information
1 - 6	Report of the Trustees
8 - 9	Independent Examiner's Report
10	Statement of Financial Activities
11	Balance Sheet
12 - 16	Notes to the Financial Statements
17	Income and Expenditure account

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Trustees (who are also directors)** Jan Mulreany – appointed 16th January 2013  
John Cremer  
Daphne de Courcy - resigned 11<sup>th</sup> January 2013  
Rebecca Luff  
Peter Commane – resigned 5<sup>th</sup> October 2012  
Susan White – appointed 13<sup>th</sup> September 2013

**Company Secretary** John Matthews – appointed 5<sup>th</sup> December 2012

**Registered Office and Operation Address** 40 St Dunstons Road  
Worthing  
West Sussex  
BN13 1AB

**Independent Examiner** Clare Osbond  
Voluntary Sector Services  
12 Silverdale Road  
Hove  
East Sussex  
BN3 6FE

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

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**REPORT OF THE TRUSTEES**

The Trustees of Brighton Permaculture Trust are pleased to present their report and financial statements for the 9 month period from 1<sup>st</sup> October 2012 to 30<sup>th</sup> June 2013.

**ORGANISATIONAL STRUCTURE AND MANAGEMENT**

Brighton Permaculture Trust is a charitable company limited by guarantee; it was incorporated on 15<sup>th</sup> September 2000 as amended by Special Resolution dated 16<sup>th</sup> April 2012. Brighton Permaculture Trust was formally accepted as a Charity in England and Wales on 14<sup>th</sup> February 2013.

Brighton Permaculture Trust was established under a Memorandum of Association, which describes the objects and powers of the charitable company; it is governed under its Articles of Association. Under those Articles, the Trustees are elected annually by the votes of members at the AGM.

The Members have guaranteed to contribute a maximum of £1 each in the event of the company being wound up.

All members of the Trustee Board give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 2 to the accounts.

**Governance, organisational structure and decision making**

The Board of Trustees governs Brighton Permaculture Trust and meets a minimum of twice a year to discuss and review strategy, planning, development and financial matters. Day-to-day management of the organisation is delegated to a project-representative management group (10 people).

**Recruitment, appointment, induction and training of trustees**

The Trustee Board has established procedures for recruiting and supporting trustees.

- Trustees are recruited by a process of inviting expressions from interested parties who have been involved with the Trust's activities for some time, on an annual basis to coincide with an AGM. When expressions of interest are received, individuals are invited to attend a couple of management group meetings, and invited to pose questions to further understand the organisation and the role of being a Trustee for it. A statement of interest and commitment written by the applicant is then presented to members, for consideration, and a vote is called for election of the person to the Board, at the AGM. From time to time potential trustees can be co-opted to the Board, to provide particular expertise; they will be required to stand down and be elected as above, if they wish to remain, or if the Board wishes to continue their appointment.
- Trustees are appointed with a view to ensuring Brighton Permaculture Trust has a wide variety of skills, knowledge and experience, including charity, business management, legal, financial, marketing and fund-raising.
- Induction and training of trustees is provided by existing Trustees and the management group, on an incremental basis, depending on the appointee's previous experience of trusteeship of a charity. If free or low-cost training is available from within the local area,

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**REPORT OF THE TRUSTEES - continued**

- such as through Community Service Volunteers, then it is recommended the potential or new Trustee attends.

**AIMS, OBJECTIVES AND ACTIVITIES**

**Aims and Objectives**

- 1) To promote sustainable development for the benefit of the public by:
  - a. the preservation, conservation and the protection of the environment and the prudent use of resources;
  - b. the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities;
  - c. the promotion of sustainable means of achieving economic growth and regeneration.
- 2) To advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and to promote study and research in such subjects provided that the useful results of such study are disseminated to the public at large. sustainable development means development which meets the needs of the present without compromising the generations to meet their own needs..

**Services and activities we provide**

BPT is a provider of educational courses about permaculture design, and specific skills-related practice around food growing, sustainable living, and community development. Initially people coming to learn on the courses were located in Brighton and Hove, and the wider Sussex area. Gradually the footprint has widened to the extent that our most popular courses attract people from London and other areas of the south-east, so that probably 95% attendees are from the region. This year we have had visitors from Europe for the eco build courses; these and a few other courses attract people from over the UK.

We run some of our learning events in partnership with local authorities and other charities, attracting a wide range of participants, from families and individuals to people from professionals such as architecture, gardening, community development, etc. Permaculture is based on an ethical framework (usually couched briefly as "Earth care, People Care and Fair Shares") and promotes a design approach to living in harmony with nature, to enable the sustainability of human activities for many generations to come. It teaches, demonstrates and promotes permaculture design for the benefit of all, working with natural systems rather than in competition with them. The website of the national charity The Permaculture Association offers more information about permaculture <http://www.permaculture.org.uk/>

**How Brighton Permaculture Trust activities deliver public benefit**

- 1)
  - a. Brighton Permaculture Trust (BPT) runs public courses in permaculture and sustainable design, aiming to use strategies and methods that have minimal negative impact on the local natural environment, so extending the resources that people need for living sustainably. BPT manages projects for growing food, such as in local schools and community centres, in Sussex heritage orchards and in other places, and makes the produce available to the general

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**REPORT OF THE TRUSTEES – continued**

public. We also help in the running of community education facilities and local grass-roots organisations to provide these learning opportunities and experiences to the public.

- b. BPT's educational activities in the community have the aim of enabling people's skills and knowledge to be increased, to help them discover sustainable ways out of poverty. For example, we support the alleviation of food poverty by teaching people to grow it for themselves, offering access to sharing this task with others and to promote collaboration, yielding more than simply food by fostering an attitude of self help & community reliance. We encourage this newfound confidence to develop into other areas of people's lives through the concentration of our resources to some geographical areas of Brighton & Hove that come under this definition, such as low income areas (part of a neighbourhood regeneration agenda). Similarly, practical sustainability skills, self-sufficiency and knowledge development can have an impact on the ability to rise above fuel poverty, can offer confidence in job-related contexts, whether seeking work or developing oneself within an occupation, helping to build resilience into the local economy. Practically, many of our events are free to the public, and we offer a sliding scale for our courses, seeking to subsidise courses from grant funding.
  - c. BPT's training events are largely self-funding. They provide work for local trainers and give people skills that can help them become more economically active, help them grow their own food, and reduce energy use in their home and at work. BPT works in partnership with compatible organisations where appropriate to share and maximise resources - for example, with the Low Carbon Trust and Brighton and Hove City Council Sustainability Team to run Eco Open Houses, a showcase event that encourages people to engage with the sustainable building sector, to renovate their homes for lower energy use.
- 2) BPT provides public courses in permaculture and sustainable design. It runs educational projects in schools, to improve children's understanding of how food is grown. We are developing our public education courses to cover a wide range of subjects and a deeper level of understanding, including the training and support of teachers. BPT is a member of the Permaculture Association, the national charity which has educational and research aims for the whole of the UK. Through this link we provide accredited courses of study, and we engage in the common research areas, be they regarding practical experimentation within sustainable food production systems or answering such questions as "can Britain feed itself?"

**ACHIEVEMENTS AND PERFORMANCE IN 2012/13**

Brighton Permaculture Trust was formally accepted as a Charity in England and Wales on 14<sup>th</sup> February 2013.

**Courses and Events:**

- One 13 days Permaculture Design Course;
- Five short (2 day) Introduction to Permaculture courses;

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**REPORT OF THE TRUSTEES - continued**

- A total of 26 specialist short courses (one to three days) across the full range of topics, issues and subjects covered by the Permaculture and sustainability curriculum: food, fruit, and forest gardening, including land management, and ecobuilding.

Some of these events and courses are run in conjunction with various partners from the voluntary and charity sectors. Others use contracted trainers, such as green roof builder, etc.

We record having trained a minimum of 358 people through these courses, over the year on record.

Community events for the general public:

Apple Day

Eco Open Houses weekends

Open talk by Satish Kumar

Living in the Future film screening

Permaculture gardens tour

Specialist events for professionals and practitioners:

Green Architecture Day

## **FINANCIAL REVIEW**

The accounts declared in this report have been prepared in accordance with Statement of Recommended Practice: Accounting for Charities (SORP, 2005) and with relevant companies and charities legislation and regulations. The Statement of Financial Activities on page 10 shows BPT's income from all sources and how this was expended, and the split of activity between restricted and unrestricted funds.

### Overview

The period ended 30<sup>th</sup> June 2013 ended with a surplus of £131 which was an unrestricted surplus, to be added to general reserves which, after transfers, now stand at £29,583. By comparison, the year ended 30<sup>th</sup> September 2012 recorded a £4,161 surplus, leaving general reserves to carry forward of £29,452.

Total incoming resources for the 9 month period to 30<sup>th</sup> June 2013 amounted to £136,699. A breakdown of grants received is shown in Note 4 to the accounts. Total expenditure for the 9 month period to 30<sup>th</sup> June 2013 amounted to £136,567.

In line with SORP 2005, expenditure is analysed into three main categories; charitable activities, governance and management of the charity and costs of generating funds. Charitable activities comprise the main work of the charity. Expenditure on charitable activities was £134,044 in the accounting period.

Expenditure on the governance of the charity for the 9 month period to 30<sup>th</sup> June 2013 was £1,943. This category contains the costs of complying with regulations such as the independent examination, as well as the AGM and trustees' expenses.

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**REPORT OF THE TRUSTEES - continued**

Reserves Policy

Brighton Permaculture Trust is committed to using its resources in pursuit of its charitable objectives. It is also committed however to maintaining a level of reserves that is prudent to meeting on-going liabilities. Brighton Permaculture Trust's policy seeks to balance these priorities by holding a level of reserves which equates to 3 months current expenditure of the charity.

As at 30<sup>th</sup> June 2013, the unrestricted reserves were £29,583. This represents nearly 2 months of 2012/13 expenditure (assuming expenditure for the year is on a pro rata basis). The Board of Trustees are endeavouring to build up reserves by the end of 2013/14. The Board of Trustees monitors the level of reserves quarterly and takes appropriate action if reserves fall outside the desired range.

**PLANS FOR THE FUTURE**

1. To increase the number of Trustees on the Board, to an optimum seven by the AGM in 2014.
2. To increase the number of times the Permaculture design runs on an annual basis, from one to two.
3. Re-evaluate the overall strategy for the working of the management of the organisation, including consideration of a sociocratic advisory structure to support the day-to-day management of activities.
4. Recruiting a course and events manager, to support the growing number of activities in this area.
5. Further develop the volunteer strategy to recognise the contribution made by the members and volunteers for the charity.
6. To continue to evaluate and celebrate the profile, role and reputation of the Trust, and contribution to the sustainability of the City of Brighton and Hove, and the surrounding area.



**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**REPORT OF THE TRUSTEES - continued**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

select suitable accounting policies and then apply them consistently;  
observe the methods and principles of 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 appropriate to presume that the charitable company will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enables them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees and signed on their behalf by:



Jan MULREANY  
(Trustee/Director)

Date: 7<sup>th</sup> December 2013

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR  
ENDED 31 MARCH 2013**

I report on the accounts of the company for the period ended 30<sup>th</sup> June 2013, which are set out on pages 10 to 16.

**Respective responsibilities of trustees and examiner**

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

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

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) have not been met; or

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

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE PERIOD**  
**ENDED 30 JUNE 2013 (- CONTINUED)**

Clare Osbond, FCIE  
Voluntary Sector Services  
12 Silverdale Road  
Hove  
BN3 6FE

Signature.....

Date.....

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2013**

	Notes	Unrestricted Funds £	Restricted Funds £	Period from 1st Oct 12 to 30th June 13 £	Year from 1 <sup>st</sup> Oct 11 to 30th Sept 12 £
<b>Incoming Resources</b>					
Incoming resources from charitable activities					
Grants	3	-	50,478	50,478	115,104
Incoming resources from generated funds			-		
Grants	3	8,687	-	8,687	7,782
Donations		526	-	526	3,609
Fees		65,999	-	65,999	66,612
Sales		10,747	-	10,747	19,665
Other incoming resources		250	-	250	2,038
Bank Interest		12	-	12	11
<b>Total Incoming Resources</b>		<u>86,221</u>	<u>50,478</u>	<u>136,699</u>	<u>214,821</u>
<b>Resources Expended</b>					
Costs of Generating Funds		580	-	580	-
Charitable activities	4	84,357	49,687	134,044	209,782
Governance costs	5	863	1,080	1,943	878
<b>Total Resources Expended</b>		<u>85,801</u>	<u>50,767</u>	<u>136,567</u>	<u>210,660</u>
<b>Net Incoming/(Outgoing) Resources Before Transfers</b>					
		420	(289)	131	4,161
<b>Transfer</b>		(289)	289	-	-
<b>Net Incoming/(Outgoing) Resources for the year</b>					
	2	131	-	131	4,161
<b>Fund Balances at 1<sup>st</sup> October 2012</b>					
		<u>29,452</u>	-	<u>29,452</u>	<u>25,291</u>
<b>Fund Balances at 30<sup>th</sup> June 2013</b>					
	10	<u>29,583</u>	-	<u>29,583</u>	<u>29,452</u>

All amounts relate to continuing activities.

There have been no recognised gains or losses other than the result for the financial year and all surpluses or deficits have been accounted for on an historical cost basis.

The Statement of Financial Activities also complies with the requirements of an income and expenditure account under the Companies Act 2006.

(The notes on pages 12 to 16 form part of these financial statements.)

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**BALANCE SHEET AS AT 30 JUNE 2013**

	Note	2013 £	2012 £
<b>Tangible Fixed Assets</b>		-	-
<b>CURRENT ASSETS</b>			
Cash at Bank and in hand		39,182	50,277
Debtors	7	<u>21,882</u>	<u>25,480</u>
		<b>61,064</b>	<b>75,757</b>
<b>Current Liabilities</b>			
Creditors – Amounts falling due within one year	8	<b>31,481</b>	(46,305)
<b>Net Current Assets</b>		<u><b>29,583</b></u>	<u>29,452</u>
<b>Net Assets</b>	9	<u><b>29,583</b></u>	<u>29,452</u>
<b>Reserves</b>			
Unrestricted Funds	10	<b>29,583</b>	29,452
Restricted Funds	10	<u>-</u>	<u>-</u>
<b>Total Funds</b>		<u><b>29,583</b></u>	<u>29,452</u>

For the period ending 30 June 2013, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006. The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2013 under Section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for:

- a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006,
- b) preparing financial statements that give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance to the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards for Smaller Entities (effective April 2008).

The financial statements on pages 10 to 16 were approved by the board of Directors on 7<sup>th</sup> December 2013 and were signed on its behalf by:



Jan MULREANY  
(Trustee/Director)

(The notes on pages 12 to 16 form part of these financial statements.)

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2013**

**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**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE  
2013 - CONTINUED**

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

	<b>Period from 1st Oct 12 to 30th June 13 £</b>	<b>Year from 1<sup>st</sup> Oct 11 to 30th Sept 12 £</b>
The operating surplus/(deficit) is stated after charging:		
Independent examiner's fees	<u>720</u>	<u>469</u>

No Trustee received any emoluments (2012: N/A).

Expenses amounting to £53 for meeting costs was reimbursed to one Trustee (2012: N/A).

**3. Income**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Period from 1st Oct 12 to 30th June 13 £</b>	<b>Year from 1<sup>st</sup> Oct 11 to 30th Sept 12 £</b>
<b><u>Grants received during the year comprise:</u></b>				
Brighton & Hove Food Partnership	8,607	-	8,607	3,785
Brighton & Hove City Council – Children & Young People's Trust	-	600	600	400
Big Lottery – Local Food Programme	-	44,396	44,396	115,104
BCM Permaculture Association	-	-	-	500
GroundWork London	-	1,974	1,974	2,397
Community Learning Innovation Fund	-	3,508	3,508	-
Other	80	-	80	700
	<u>8,687</u>	<u>50,478</u>	<u>59,165</u>	<u>122,886</u>
<b><u>Grants received in this year but deferred until the following year:</u></b>				
Big Lottery – Local Food Programme	-	-	-	5,370
Brighton & Hove Food Partnership	2,266	-	2,266	-
Brighton & Hove City Council – Children & Young People's Trust	-	-	-	700
	<u>2,266</u>	<u>-</u>	<u>2,266</u>	<u>6,070</u>
<b><u>Grants received in the following year that relate to, and are included in the figures for the current year:</u></b>				
Big Lottery – Local Food Programme	-	15,564	15,564	10,783
	<u>-</u>	<u>15,564</u>	<u>15,564</u>	<u>11,483</u>

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2013 - CONTINUED**

**4. Resources expended – Charitable activities**

<b>Period from 1st Oct 12 to 30th June 13</b>	<b>Courses and Events</b>	<b>Local Fruit Futures</b>	<b>Big Tree Plant</b>	<b>Fruit Projects</b>	<b>Schools</b>	<b>Community Learning Innovation</b>	<b>Total</b>
Project Costs	36,278	18,394	1,954	9,209	1,100	276	67,210
Staff costs	21,304	17,403	823	7,548	2,798	3,216	53,093
General overhead costs	5,208	7,776	94	363	253	47	13,741
	<u>62,790</u>	<u>43,574</u>	<u>2,871</u>	<u>17,120</u>	<u>4,150</u>	<u>3,539</u>	<u>134,044</u>

  

<b>Year from 1st Oct 11 to 30th Sept 2012</b>	<b>Courses and Events</b>	<b>Local Fruit Futures</b>	<b>Big Tree Plant</b>	<b>Fruit Projects</b>	<b>Schools</b>	<b>Eco Open Houses</b>	<b>Total</b>
Project Costs	42,967	63,542	726	5,252	984	20	113,491
Staff costs	13,404	46,517	1,892	8,442	2,260		72,515
General overhead costs	11,437	7,721	17	3,218	587	796	23,776
	<u>67,808</u>	<u>117,780</u>	<u>2,635</u>	<u>16,912</u>	<u>3,831</u>	<u>816</u>	<u>209,782</u>



**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2013 - CONTINUED**

**5. Resources expended – Governance costs**

	Unrestricted	Restricted	Period from 1st Oct 12 to 30th June 13	Year from 1 <sup>st</sup> Oct 11 to 30th Sept 12
	£	£	£	£
Accountancy & Independent examination	720	-	720	878
Evaluation	-	1,080	1,080	-
Trustee expenses	<u>143</u>	<u>-</u>	<u>143</u>	<u>-</u>
	<u><b>863</b></u>	<u><b>1,080</b></u>	<u><b>1,943</b></u>	<u><b>878</b></u>

**6. Taxation**

The company is a Registered Charity and, under section 505(l) of the Income and Corporation Taxes Act 1988, is exempt from Corporation Tax on its charitable activities.

**7. Debtors**

	2013	2012
	£	£
Prepayments	1,575	4,451
Grants in arrears	15,564	10,783
Other debtors	4,743	10,246
	<u><b>21,882</b></u>	<u><b>25,480</b></u>

**8. Creditors: Amounts falling due within one year**

	2013	2012
	£	£
Deferred income	12,292	21,712
Other creditors	17,652	23,821
Accruals	1,537	772
	<u><b>31,481</b></u>	<u><b>46,305</b></u>

**9. Analysis of Net Assets between Funds**

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible Fixed Assets	-	-	-
Net Current Assets	<u>29,583</u>	<u>-</u>	<u>29,583</u>
Net Assets	<u><b>29,583</b></u>	<u><b>-</b></u>	<u><b>29,583</b></u>

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2013 - CONTINUED**

**10. Reserves: Movement in Funds**

	<b>Balance 1 October 2012 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Transfers £</b>	<b>Balance 30 June 2013 £</b>
<b><u>Restricted Funds</u></b>					
Big Lottery Fund – Local Fruit Programme	-	44,396	44,654	258	-
Groundwork London	-	1,974	1,974	-	-
Brighton & Hove City Council – Children & Young People’s Trust	-	600	600	-	-
Community Learning Innovation Fund	-	3,508	3,539	31	-
<b>Total Restricted Funds</b>		<b>50,478</b>	<b>50,766</b>	<b>289</b>	<b>-</b>
<b>Unrestricted Funds</b>	29,452	<b>86,221</b>	<b>85,801</b>	<b>(289)</b>	<b>29,583</b>
<b>Total Funds</b>	29,452	<b>136,699</b>	<b>136,567</b>	<b>-</b>	<b>29,583</b>

**Purpose of restricted funds:**

*Big Lottery Fund – Local Fruit Programme:*

Three year funding was received from the Big Lottery Local Food Fund for “Local Fruit Futures”, a project which finished in the previous financial year. Additional “Change and Impact” funding was awarded from August 2012 – March 2014. This funded a variety of fruit related projects including the planting of orchards in schools and community locations, delivery of juicing and cookery workshops and planning how fruit projects can continue beyond the funded period.

*Groundwork London:*

Big Tree Plant funding was received for the planting of orchards and associated trees. Funding was used to plant 649 trees during the winter of 2012/13, the 2 projects most benefiting from this fund being Racehill and Craven Vale Orchards, both in Brighton.

*Brighton & Hove City Council – Children & Young People’s Trust:*

These funds were carried forward from the previous financial year for work at schools in the Fiveways cluster, Brighton. Work delivered with this funding was to facilitate schools in achieving their green flag eco schools status by running eco-clubs and other activities for pupils.

*Community Learning Innovation Fund*

Brighton Permaculture Trust were contracted by Brighton and Hove Food Partnership to deliver community learning activities at the Racehill Orchard in Brighton. The fund enabled the provision of supervised educational activities, such as tree planting, for adults that do not normally benefit from mainstream education.

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

**BRIGHTON PERMACULTURE TRUST**  
**(A Company Limited by Guarantee)**  
**Company Number: 04072259**  
**Charity Number: 1150808**

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1 OCTOBER 2012 TO  
30 JUNE 2013**

	<b>Courses and Events</b>	<b>Fruit Projects</b>	<b>Big Tree Plant</b>	<b>Schools</b>	<b>Fund- raising</b>	<b>Community Learning Innovation Fund</b>	<b>Local Fruit Futures</b>	<b>TOTAL</b>
<b><u>Income</u></b>								
<b>Grants</b>	186.66	7,657.99	2,735.69	600.00	0.00	3,508.00	44,396.12	59,084.46
<b>Donations</b>	0.00	80.00	0.00	0.00	0.00	0.00	0.00	80.00
<b>Sales</b>	945.50	9,801.78	0.00	0.00	525.70	0.00	0.00	11,272.98
<b>Course Fees</b>	62,592.00	0.00	0.00	3,407.37	0.00	0.00	0.00	65,999.37
<b>Miscellaneous Income</b>	0.00	0.00	0.00	0.00	0.00	250.00	0.00	250.00
<b>Bank Interest</b>	11.76	0.00	0.00	0.00	0.00	0.00	0.00	11.76
<b>Total Income</b>	63,735.92	17,539.77	2,735.69	4,007.37	525.70	3,758.00	44,396.12	136,698.57
<b><u>Expenditure</u></b>								
<b>Project Costs</b>	36,277.58	9,209.17	1,953.53	1,099.81	0.00	275.72	844.00	49,659.81
<b>Staff Costs</b>	12,459.98	6,541.40	235.40	2,521.59	580.00	3,112.00	17,403.48	42,853.85
<b>General Overheads</b>	14,734.00	1,506.81	708.79	546.19	0.00	151.32	26,406.48	44,053.59
<b>Total Expenditure</b>	63,471.56	17,257.38	2,897.72	4,167.59	580.00	3,539.04	44,653.96	136,567.25
<b>Excess of Income over Expenditure</b>	<b>264.36</b>	<b>282.39</b>	<b>-162.03</b>	<b>-160.22</b>	<b>-54.30</b>	<b>218.96</b>	<b>-257.84</b>	<b>131.32</b>