# Leeds Permaculture Network

## Unaudited Financial Statements
### For The Period Ended 31st December 2025

Charity No. 1208410

# Legal and Administrative Details
# For The Period Ended 31st December 2025

**Status**
A charity registered in England and Wales as a Charitable Incorporated Organisation, registered on the 28/05/2024.

**Registered Office**
Hollybush Conservation Centre
Broad Lane
Kirkstall
Leeds
LS5 3PB

**Trustees**
The trustees who served in the period were:
Andrew Mark Golding
Pete Tatham
Freya Young

**Accountants & Independent Examiners**
Catalyst Collective Ltd
17 Woodland Road
Frome
Somerset
BA11 1LE

**Bankers**
The Co-operative Bank
Balloon Street
Manchester
M60 4EP

# Trustees Report
# For The Period Ended 31st December 2025

The Trustees present their report and accounts for the period ending 31st December 2025

## Charitable purposes

The charitable purpose of the charity is:

To advance the education of the public in the subject of permaculture.

## Charitable activities

The charity's charitable purpose is carried out through the provision of courses, monthly talks, lectures and workshops, open days on local permaculture projects, attendance to local conferences and events, and public information campaigns on social media.

## Public benefit statement

The trustees have reviewed section 4 of the 2006 Act to have due regard to the guidance on public benefit published by the Commission and are confident that the work of LPN complies with this duty.

## Activities and achievements

In 2025, we were able to deliver the Permaculture Design Course for 22 students, organised a series of public talks that were well attended and organised a number of visits to local sites, notably Bedford Fields Forest Garden. LPN contributed to the Sustainability Fayre held in Hyde Park. We also continued to develop our CIO further with an updated website, reviewing policies and initiating some funding proposals.

## Governance and Management

LPN's rules are set out in the "Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees". This came into effect when the charity was approved by the Charity Commission on May 28th 2024.

The charity is managed directly by the trustees and supported by volunteers.

## Renumeration

The trustees agreed to commission Andrew Golding to deliver the part of the teaching of the charity's Permaculture Design Course. The trustees followed the charity's conflict of interest policy in allocating the work and consider Andrew Golding to be the best person to teach that part of the course. The Charity paid £3295 to Andrew Golding during the reporting period

# Trustees Report
# For The Period Ended 31st December 2025

## Financial review:

### Running Costs

LPN reserves policy for the initial period of being a charity is to build our reserves to a point where all of our basic running costs (accountancy, insurance, equipment and insurance costs)  can be covered from reserves. We have achieved this. In the next year we will aim to build our financial capacity so that we can plan and conduct more significant activities.

There are no material deficits and we have completed our initial year in good financial shape, with grant income to spend on local projects and our financial system in place

## Plans for the Future

For the period 2026 - 2030, LPN is planning to:

Continue to host the annual Permaculture Design Course (PDC)

Deliver a monthly social event to make permaculture accessible to more people in Leeds

Contribute to local events with workshops and presentations

Support local permaculture projects to emerge by working with students of the PDC

# Trustees Report
# For The Period Ended 31st December 2025

**Statement of responsibilities of the trustees**

The Charities Act 2011 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 CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the ClO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on:

Signed on their behalf by Trustee

Printed Name:

# Independent Examiners Report on the Accounts For The Period Ended 31st December 2025

Report to the trustees of Leeds Permaculture Network on the accounts set out on pages 10 -17

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:
- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5Xb) of the Charities Act,
- and state whether particular matters have come to my attention.

**Basis of independent examiners statement**

My examination was carried out in accordance with 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. lt also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
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.

Andrew Woodcock
17 Woodland Road
Frome
Somerset
BA11 1LE



# Leeds Permaculture Network

## Statement of financial activities

## For The Period Ended 31st December 2025

| | Note | 2025 | | | | 2024 | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Unrestricted funds | Designated Funds | Restricted Funds | Total Funds | Unrestricted funds | Designated Funds | Restricted Funds | Total Funds |
| **Income from:** | | £ | £ | £ | £ | £ | £ | £ | £ |
| Donations, Grants and Legacies | 3 | - | - | 15,176 | 15,176 | 3,724 | 15,360 | 5,000 | 24,084 |
| Charitable activities | | 105 | 11,903 | - | 12,008 | - | 14,493 | - | 14,493 |
| **Total Income** | | **105** | **11,903** | **15,176** | **27,184** | **3,724** | **29,853** | **5,000** | **38,577** |
| **Expenditure on** | | | | | | | | | |
| Cost of raising funds | | - | - | - | - | - | - | - | - |
| Charitable activities | 4a | (270) | (15,080) | (18,071) | (33,421) | (287) | (8,794) | (79) | (9,160) |
| Governance Costs | 4b | (1,595) | - | (792) | (2,387) | (562) | (500) | - | (1,062) |
| **Total Expenditure** | | **(1,865)** | **(15,080)** | **(18,863)** | **(35,808)** | **(849)** | **(9,294)** | **(79)** | **(10,222)** |
| **Net income/ (expenditure) for the year** | | (1,760) | (3,177) | (3,687) | (8,624) | 2,875 | 20,559 | 4,921 | 28,355 |
| Transfer between Funds | | 175 | (545) | 370 | - | - | - | - | - |
| **Net movement in funds for the year** | | **(1,585)** | **(3,722)** | **(3,317)** | **(8,624)** | **2,875** | **20,559** | **4,921** | **28,355** |
| **Reconciliation of funds** | | | | | | | | | |
| Total funds brought forward | | 2,875 | 20,559 | 4,921 | 28,355 | - | - | - | - |
| **Total funds carried forward** | | **1,290** | **16,837** | **1,604** | **19,731** | **2,875** | **20,559** | **4,921** | **28,355** |

Movements on all reserves and all recognised gains and losses are shown above. All the organisations operations are classed as continuing.

**Leeds Permaculture Network**

# Statement of Financial Position
# as at the 31st December 2024

| | Note | 2025 | | 2024 | |
|---|---|---|---|---|---|
| | | | | £ | |
| **FIXED ASSETS** | | | | | |
| Tangible Assets | 2 | 312 | | 468 | |
| | | | **312** | | **468** |
| **CURRENT ASSETS** | | | | | |
| Debtors and Prepayments | | 178 | | - | |
| Cash at Bank and in Hand | | 20,091 | | 28,217 | |
| | | | **20,269** | | **28,217** |
| **CURRENT LIABILITIES** | | | | | |
| Creditors: Amounts falling due within one year | 6 | (850) | **(850)** | (330) | **(330)** |
| **NET CURRENT ASSETS** | | | **19,419** | | **27,887** |
| **Total Assets less Current Liabilities** | | | **19,731** | | **28,355** |
| Creditors: Amounts falling due in more than one year | | | - | | - |
| **Net Assets of the charity** | | | **19,731** | | **28,355** |
| **Represented by:** | | | | | |
| Restricted Income Funds | | | 1,604 | | 4,921 |
| Designated Income Funds | | | 16,837 | | 20,559 |
| Unrestricted Income Funds | | | 1,290 | | 2,875 |
| **Total Charity Funds** | | | **19,731** | | **28,355** |

The notes on pages 12 to 16 form part of these accounts

Approved by the trustees on the _____ and signed on their behalf by:

_____ Signature _____ Signature

_____ Name _____ Name

_____ Position _____ Position

_____ Signature

_____ Name

_____ Position

# Leeds Permaculture Network

## Notes to the Accounts

## For The Period Ended 31st December 2025

## 1. Accounting Policies

a) The accounts have been prepared using the Historical Cost Convention and in accordance with Financial Reporting Standard FRS102, as well as in accordance with the Charities SORP.

b) The charity has taken advantage of the exemption in Financial Reporting Standard FRS102 (Section 1a) from producing a Cash Flow Statement.

c) The charity is not required to have its accounts audited as the charity is subject to the statutory exemptions and regulations currently in place. On this basis the charity has chosen not to have a formal audit.

d) Debtors and Creditors with no stated interest and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of financial activities in other administrative expenses.

f) Depreciation has been provided at the following rates in order to write off assets over their estimated useful lives

| | | |
|---|---|---|
| Buildings | 2% | Straight Line |
| Equipment | 25% | Straight Line |
| Fixtures and Fittings | 10% | Straight Line |

## 2 Fixed Assets

| | Equipment | Buildings | Fixtures and Fittings | Totals |
|---|---|---|---|---|
| **Cost** | | | | £ |
| as at 31st December 2024 | 624 | - | - | **624** |
| additions | - | - | - | **-** |
| disposals | - | - | - | **-** |
| as at 31st December 2025 | 624 | - | - | **624** |
| **Depreciation** | | | | |
| as at 31st December 2024 | (156) | - | - | **(156)** |
| charge for the year | (156) | - | - | **(156)** |
| as at 31st December 2025 | (312) | - | - | **(312)** |
| **Net Book Value** | | | | |
| as at 31st December 2025 | 312 | - | - | **312** |

# Leeds Permaculture Network
# Notes to the Accounts
# For The Period Ended 31st December 2025

## 3 Income from Charitable Activities

| | 2025 | | | | 2024 | | | |
|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Designated | Restricted | Total | Unrestricted | Designated | Restricted | Total |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Starting Donations | - | - | - | - | 3,724 | 15,360 | - | 19,084 |
| Donations | - | - | - | - | - | - | - | - |
| Grants | - | | 15,176 | 15,176 | - | - | 5,000 | 5,000 |
| Legacies | - | | - | - | - | - | - | - |
| **Total** | **-** | **-** | **15,176** | **15,176** | **3,724** | **15,360** | **5,000** | **24,084** |

# Leeds Permaculture Network
# Notes to the Accounts
# For The Period Ended 31st December 2025

## 4a

## Expenditure on Charitable Activities

| | 2025 | | | | 2024 | | | |
|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Designated | Restricted | Total | Unrestricted | Designated | Restricted | Total |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Co-ordination of Charitable Activities | - | (2,435) | - | **(2,435)** | - | - | - | **-** |
| Depreciation Expense | - | (156) | - | **(156)** | (156) | - | - | **(156)** |
| Insurance Costs | (270) | - | - | **(270)** | (131) | (52) | (79) | **(262)** |
| Materials | | (342) | (3,834) | **(4,176)** | - | - | - | **-** |
| Publicity | - | - | (101) | **(101)** | - | - | - | **-** |
| Rent & Rates | - | (1,180) | - | **(1,180)** | - | (1,260) | - | **(1,260)** |
| Sub Contractors | - | - | (13,016) | **(13,016)** | - | - | - | **-** |
| Teachers | - | (10,967) | (1,120) | **(12,087)** | - | (7,482) | - | **(7,482)** |
| **Total** | **(270)** | **(15,080)** | **(18,071)** | **(33,421)** | **(287)** | **(8,794)** | **(79)** | **(9,160)** |

# Leeds Permaculture Network
# Notes to the Accounts
# For The Period Ended 31st December 2025

## 4b

## Governance Costs

| | 2025 | | | | 2024 | | | |
|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Designated | Restricted | **Total** | Unrestricted | Designated | Restricted | **Total** |
| | £ | £ | £ | **£** | £ | £ | £ | **£** |
| Administration | (479) | - | (792) | **(1,271)** | (119) | (500) | - | **(619)** |
| Bank Charges | (72) | - | - | **(72)** | (53) | - | - | **(53)** |
| Independent Examiners Fee | (520) | - | - | **(520)** | (330) | - | - | **(330)** |
| Membership | (524) | - | - | **(524)** | (60) | - | - | **(60)** |
| **Total** | **(1,595)** | **-** | **(792)** | **(2,387)** | **(562)** | **(500)** | **-** | **(1,062)** |

## 5 Analysis of Staff Costs

Staff costs during the year were made up as follows

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Gross Wages | - | - |
| Employer's NI Costs | - | - |
| Pension Contributions | - | - |
| | **-** | **-** |

No employee has employee benefits in excess of £60,000 (2023: Nil)

The average number of staff employed during this period was 0 (2023: 0)

## 6 Creditors

| | 2025 | 2024 |
|---|---|---|
| Creditors include: | £ | £ |
| Loans due in the following Year | - | - |
| Accountancy Fees 25 | (520) | - |
| Accountancy Fees 24 | (330) | (330) |
| | (850) | (330) |

## 7 Debtors

| | 2025 | 2024 |
|---|---|---|
| Debtors include: | £ | £ |
| Trade Debtors | 178 | - |
| | 178 | - |

## 8 Transactions with related parties

The Charity paid £3295 to Andrew Golding to deliver the part of the teaching of the charity's Permaculture Design Course. The trustees followed the charity's conflict of interest policy in allocating the work and consider Andrew Golding to be the best person to teach that part of the course.