



Permaculture **Australia**
earthcare 🌿 peoplecare 🌿 fairshare

2023 ANNUAL REPORT



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Permaculture International Ltd (now trading as Permaculture Australia) was founded in 1987 and is a company limited by guarantee, registered in Australia.

Permaculture Australia is registered as an Environmental Organisation and Registered to operate a Deductible Gift Recipient fund (Permaculture International Public Fund – Permafund).

Contact Us

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ABN 13 196 056 495



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permacultureaustralia.org.au



Permaculture Australia
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Acknowledgement of Country

Permaculture Australia acknowledges the Traditional Custodians of Country throughout Australia and recognises continuing connections to lands, water and communities. We pay our respect to Aboriginal and Torres Strait Islander cultures, and to Elders past, present and emerging.

Who We Are

Permaculture International Ltd. trading as Permaculture Australia (PA), is the national membership organisation for permaculture in Australia. PA is responsible for the management of the Permafund grants, and supporting the national vocational (VET) permaculture training qualifications, as well as fulfilling its compliance obligations as a Registered Charity and with deductible gift recipient status.

Vision

A diverse, resilient, and thriving world grounded in care for the earth, each other and the future of all.

Mission

To support, promote and advocate for permaculture ideas, solutions, and strategies.

Permaculture Australia Ethics and Values

Permaculture Australia is committed to the ethics of permaculture:

● Earth Care ● People Care ● Fair Share

Permaculture Australia Values:

- respect
- transparency
- accountability
- honesty
- integrity
- inclusivity
- diversity

2023 BOARD



Greta Carroll
Chair



Naomi Amber
Secretary



Felix Leibelt
Treasurer



Linda Woodrow



Toad Dell



Charlie Mgee



Alex Aguilar

PATRONS



Robyn Francis



David Holmgren

VIRTUAL OFFICE STAFF



MEG MULCAHY
MEMBERSHIP AND MARKETING MANAGER



JOCELYN EDGE
ACCOUNTANT

CHAIR REPORT

The last twelve months have been big for Permaculture Australia, with lots of new faces, a new governance model, an organisational structure, a strategic plan and emerging partnerships.

We kicked off the year with the Australian Permaculture Convergence (APC) which was held in Mt Barker, South Australia, on the lands of the Peramangk people. An inspiring, connective and well-run weekend that saw new conversations emerge and old perspectives reframed. We walked away from APC23 imbued with the richness of conversation that centres voices from 'the edges'; a reminder of the importance of listening to voices other than our own.

At the APC, Permaculture Australia partnered with Melliodora to make films with key community members which have been used through our media channels to promote the organisation and the movement throughout 2023.

We held a visioning session for Permaculture Australia members, the outputs of which have been a critical resource for the Board to draw upon throughout 2023. We think it could be a useful space to carve out at future Convergences as a way of empowering PA Boards to make decisions based on a clear understanding of members' needs and wants from the organisation.

Another huge thank you to the team at Permaculture South Australia for their commitment, adaptability and tenacity in facilitating a memorable moment in time, we will reflect on for many years to come.

In May 2023, we welcomed an almost entirely new Board to Permaculture Australia. I'd like to thank Donna Morawiak, Jed Walker, Toad Dell, Debbi Long, and John McKenzie for the time and energy they gave to the organisation and its activities. The organisation welcomed Alex Aguilar, Naomi Amber, Greta Carroll, Felix Leibelt, Charlie McGee and Linda Woodrow to join Toad Dell as Board members for the remainder of the year.



Photo courtesy of Nat Mendham

CHAIR REPORT

At the visioning session at the APC, a new governance model was proposed for the organisation. The Board moved to adopt Sociocracy and we were supported by facilitator Erin Young to establish a foundational understanding of the governance model across the organisation. Sociocracy is a means of distributing power horizontally across a decision-making body and supports greater levels of autonomy and transparency in operations. This adoption saw a new organisational structure developed for Permaculture Australia (see image below). Currently, the board uses sociocratic decision-making tools, and the Finance and Compliance and Permafund circles are operating. We're in the process of strengthening the Media and Marketing, as well as the Education (VET) circles, and we're looking forward to introducing new circles into the organisation in the next year, including a PDC and non-formal education circle, a JAEDI (justice, access, equity, diversity and inclusion) circle and a Research and Development Circle.

Finally, to strengthen Permaculture Australia's business continuity and allow for greater organisational growth, whilst maintaining energy and input, the Board is proposing some constitutional changes. If approved, these changes will see Board member's terms lengthened to two years, with staggered elections. These changes will be voted on at the 2024 AGM.

We are working towards a new strategic plan for the organisation, which will be drafted early next year, as well as a new website to support the member benefits and growth of Permaculture Australia.

I'd like to finish by shouting a huge THANK YOU to Meg Mulchay, who does so much for this organisation and the community it serves. We are excited about the changes that 2024 has to offer in terms of strengthening our capacity to support you in your role.

Overall, 2023 has been a big year of starting again for the organisation and building new, healthier, more resilient and equitable structures upon its rich foundations. A final thank you to the current Board, our Accountant Jocelyn, our mentors and to all our members, we value you all so much and look forward to 2024 together.

Greta Carroll



SECRETARY REPORT

As the newly elected board, we set out to enhance current relationships and establish new connections to grow permaculture locally, statewide, nationally and globally. This was facilitated by strengthening our foundations in communication and building a positive culture through the implementation of sociocracy. The board of directors engaged in sociocracy training facilitated by Erin Young, to gain knowledge and the skills necessary to implement sociocracy principles from the ground up with the board, and out to the established teams within Permaculture Australia. Monthly board meetings were then run according to sociocracy principles, creating a positive and encouraging space for the board members to discuss and decide on organisational matters. The teams supported the move towards the implementation of sociocracy for their operation, with information shared to facilitate this.

The board members are from far and wide, residing in different states and different time zones. In the beginning, it was evident that communication between the board members needed to be beyond solely using emails, especially with other work and life commitments. We trialled using new platforms for communication, including Loomio for more formal conversations and decisions. Signal was another platform that was trialled for more informal conversations that could then be transferred to more formal platforms if necessary. Both of these communication platforms proved successful and created greater efficiency and decisions can be made timelier.

As part of building a positive culture within Permaculture Australia, the volunteer agreement was updated, and a conflict resolution chart was created. Sociocracy principles were used as the foundation for improving the procedures. These documents will be implemented across the teams, now known as circles. Further structures will be put into place in the future to continue growing and educating our valuable organisational members, who are an integral part of the continuing function of Permaculture Australia as a national peak body.



SECRETARY REPORT

As a national peak body, Permaculture Australia supports the work of many organisations that work alongside to move forward in creating a more resilient, inclusive and sustainable future for our planet. The Australian Food Sovereignty Alliance is an organisation that Permaculture Australia now partners with, as its work is imperative in applying the permaculture ethics of earth care, people care and fair share. Their work is essential for this, as it identifies the need for the full return of food sovereignty rights to our First Nations people and prioritises working towards decolonising our food and agriculture systems.

Permaculture Australia will continue to strive to build systems that are equitable and accessible for all, providing education and skills both directly and indirectly through organisational partnerships.

The new strategic plan for Permaculture Australia will be undertaken by the board leading up to the annual general meeting, as part of our responsibility to take Permaculture Australia into the next term. As part of this, the paid positions within the organisation will be addressed, including all aspects of the roles and any possible new roles. A new webmaster was employed by the board to help improve the aesthetics and functionality of the website for users. The directory and other aspects of the website will become more accessible and provide a wider range of accessible informational platforms. Improvements will continue to be made on the website, greater knowledge and skills bases will become more readily available, pathways for connections will be created and enhanced, taking Permaculture Australia as the national peak body for permaculture and its members into the future.

Naomi Amber



MEMBERSHIP AND MARKETING MANAGERS REPORT

It has been a big year in the Permaculture Australia “office”.

My role as Membership and Marketing manager has evolved to be more of an admin and support role to the board, and it continues to evolve, this has been discussed at length and will be reflected in the next board term, I am excited to see the creation of new roles and the divergence of tasks so that we can take Permaculture Australia to the next level.

Being able to work so closely with a Board of Directors that are so intuned to supporting each other, communicating clearly and working towards a common goal has been an absolute pleasure and I thank them all for the opportunity I have been given to get to know each and every one of them and to work so closely with an incredible group of people.

While it may have looked quiet on the outside of PA, we have been working hard to rebuild, strengthen and develop new structures and systems to improve the workflow and communication within the organisation. Only with a strong base and framework can we really start to work towards our goals.

The APC in Mount Barker South Australia was my first Permaculture Convergence, and it did not disappoint! The massive project undertaken by the crew at Permaculture South Australia was incredibly impressive. I have worked with major event organisers in past work roles and to see a group of volunteers work so incredibly hard, make it all look seamless and pull off an event that was better run than I have seen the “pro’s” manage is an absolute testament to the determination, passion and team work of the Permie community. Thank you to the team at Permaculture South Australia - for all your tireless work you are all incredible!

Meg Mulcahy
Membership and Marketing Manager



PERMAFUND REPORT

2023 was a productive year for Permaculture Australia's Permafund.

The principal aims and purpose of Permaculture Australia's Permafund are.

- To help preserve, restore and enhance the natural environment through permaculture education and the application of permaculture design principles, strategies & ethics.
- To support communities with their environment restoration and enhancement projects in Australia and overseas.
- To support education opportunities to benefit communities around the nation and globally.

The Permafund, is managed by a team of experienced PA member volunteers who meet online once a month via Zoom and work on projects in sub-groups between meetings.

The team's tasks include

- Supporting the Board to meet PA's strategic goals as a Charity and Environmental Organisation
- Fundraising and encouraging contributors to support permaculture environmental and education projects
- Management of the fund, including monthly and annual reporting
- Launching and administering annual grant rounds
- Assessing grant applications and liaising with applicant organisations.
- Providing PA with regular website & newsletter items
- Networking with national and international permaculture organisations
- Receiving and responding to feedback and making improvements wherever necessary

2023 Highlights:

- Members of the Permafund team and the Illawarra permaculture community worked together to construct and operate the [Chai tent at the Australian Permaculture Convergence](#) held in April 2023 Mount Barker, South Australia. The Chai tent not only served delicious coffee and sweet treats but also provided a casual space for conversations and gatherings. Thanks to the efforts of the dedicated Chai tent team, \$2,300 was raised for PA's Permafund to support its grants program.
- At APC16, Chairman John Champagne made a presentation about Permafund's work and its impact. Team members participated in workshops and discussion groups, exchanging ideas and viewpoints, renewing friendships and strengthening networks.



PERMAFUND REPORT

2023 Highlights continued

- In 2023 nine Permafund micro grants of \$2,000 were distributed to environmental and permaculture education projects in Australia & overseas.

The 2023 grant recipient organisations were:

Aranya Agricultural Alternatives, India

Farming and Health Education, Kakuma Refugee Camp, Kenya

Union des Femmes pour le Développement Rural et Communautaire (UFEDERCO) in the Democratic Republic of Congo.

Kajulu Hills Eco-villages, Kenya

Rafiki Community Based Organization, Nairobi. Kenya

Kitgum Permaculture Practitioners Association, Uganda

Anam Cara House Colac, Victoria, Australia

Mkulima Sasa Regenerative Agriculture CBO, Kenya and

EarthCare Permaculture Foundation, Ghana

Their projects are outlined on the Permaculture Australia website in this feature article - [2023 Permafund Grant Round](#)

- Project progress and outcome reports with photo collages were received from 2022 and 2023 grant recipients and reviewed.
- Stories based on these reports were posted on the website, shared in PA's newsletter, via PA and Permafund Facebook pages and PA's socials.
- In July 2023 the Department of Climate Change, Energy, the Environment and Water sent notification that the administration of the Register of Environmental Organisations would transfer to the Australian Taxation Office (ATO) on 1 January 2024 following amendment to the Treasury Laws Amendment (Refining and Improving Our Tax System) Act 2023.
- Following the notification, impending changes during the transition were researched & monitored to assist the organisation's preparation
- In August, representatives of the Permafund team attended the series of sociocracy workshops conducted by Erin Young and arranged by the PA Board. Sociocracy principles and processes continued to be applied to meetings.



PERMAFUND REPORT

2023 Highlights continued

- On 24 September the Permafund team participated in a Visioning workshop with the members sharing their motivations for being part of the Permafund committee and how each saw the fund evolving in the next 1 to 5 years.
- Funds were raised through community events and popular Open Garden tours conducted in Southern NSW
- 2023 was the 11th year that Permaculture Australia's Permafund delivered the small grants program which, since 2012, has supported 73 projects in 17 counties, including Australia.

The members of the Permafund team have worked together for a number of years and are spread across Australia, from Western Australia to Victoria, NSW and Queensland.

The continuing support of Permafund's ambassadors, Rosemary Morrow OAM and Charlie McGee is invaluable.

The Permafund Team in 2023 (alphabetical):

Boyd Attewell (NSW), John Champagne (Chair) (NSW), Christine Carroll (Secretary) (Qld), Miles Durand (WA), Felix Leibelt (NSW), John McKenzie (Vic), Veronica (Ronni) Martin (Qld), Charlie McGee (Board Liaison) WA and Jed Walker (NSW).

Barb Ford's participation in the Permafund team's activities for much of 2023 was much appreciated.

All donations from individuals, families, groups and businesses plus funds raised by community events to support Permaculture Australia's Permafund grant program are gratefully received. Gifts & contributions over \$2.00 are tax deductible in Australia.

For more information please contact the Permafund team.

E: permafund@permacultureaustralia.org.au



EDUCATION TEAM REPORT

Convenor:

Chris Carroll (Jan- March) and Wendy Marchment (March-December)

Team Members during 2023: Naomi Amber, Terry Avery, Chris Carroll, Lucy Chen, Katie Delaney, Julianne Hartmann, Wendy Marchment, Jess Perini, Anne Price, Virginia Solomon

In 2023 the team committed to three projects which were:

1. Cert IV TAE for permies - Impetus was a need identified to have more permies qualified to teach VET and with an online offering that envisaged practical components to be undertaken within permaculture teacher training courses. This progressed with Linda Woodrow drafting a Training and Assessment Strategy (TAS) for which feedback was sought and received from various people including potential teachers and students. The latter to gauge interest in such a course. We are now at the point of securing a Registered Training Organisation (RTO) that is willing to offer this course and have made various approaches to that end.

2. Teacher recognition and professional development recognition - listing of professional PA members who can teach VET aligned with a system for professional development recognition. This was progressed with certificates of attendance issued to teachers who attended sessions at the Australian Permaculture Convergence (APC) and reaching out to current, former and prospective teachers.

3. Resource Development Project – Development of resource materials for VET permaculture courses. This is progressing with a submission to Skills Insight Workforce Plan, with the aim of securing funding for his project, as well as meetings held with key Skills Insight staff. Skills Insight is one of the Jobs and Skills Councils (JSCs), and the one which encompasses the training package that VET permaculture courses come under ie AHC Agriculture, Horticulture and Conservation and Ecosystem Management.



EDUCATION TEAM REPORT

As well as working on the above projects other activities of the team included:

- Attendance at APC. Education sessions were well represented at APC in April 2023 with a diversity of offerings including from a number of team members. This article was an excerpt from one of those presentations, [Growing Inclusivity: Practical Strategies for making permaculture teaching more accessible](#). Stakeholder Engagement Manager, Skills Insight, Michelle Ingley-Smith was present and a meeting was held over lunch to canvass ideas, network etc with Education team members and other interested persons.
- Maintained communications as an Industry member of the Skills Insight Jobs & Skills Council, with Virginia Solomon being the designated representative for Permaculture Australia, and with Skills Insight.
- Handled various enquiries associated with Permaculture Education
- Worked with the Marketing and Membership Manager throughout the year on existing and new permaculture education content and facilitated the publication of articles for the website and newsletter. Examples are [Mushrooming hope in Nakivale](#) and [VET Permaculture: Shortages and Opportunities](#)
- A submission was made to the Review of ANZSCO codes (Recognised Occupations in Australia) to try to get three permaculture occupations added to the list. The requested occupations were: Permaculture Support Worker, Permaculture Project Supervisor and Permaculture Consultant.

[For more information please contact the Education team.](#)

[E: education@permacultureaustralia.org.au](mailto:education@permacultureaustralia.org.au)



DIRECTORS REPORT

The Directors present their report on the results of the company for the financial year ended 31st December 2023 and the state of affairs of the company to the date of this report.

Projects and Performance

The major focus for the Directors in this term has been a review and renewal of internal structures - governance, strategic plan, volunteer support policies, and communication processes and channels.

We conducted an extensive and deep analysis of the facilitated visioning session at the Australian Permaculture Convergence. While we appreciated the limitations of this visioning, (in particular that although a large number of members participated, it was not necessarily a representative sample of membership), the analysis did yield insights to guide our work over this reporting period. It indicated that it was time for an update of communications, meetings and governance processes to keep up with structural changes in technology, regulations, and culture to enable Permaculture Australia to respond effectively to global challenges.

The major projects undertaken:

- Review and restructure of Board and staff communication channels, to allow us to engage in more frequent, timely communication, share research, and efficiently store organisational memory.
- Review of policies regarding relationships with other organisations
- Website design and development of policy for how to handle management, updating, security and content for the website, as one of our major assets
- Social media channel ownership and management policy
- Volunteer agreement and conflict resolution flowchart
- Design for a governance structure based around sociocratic circles
- Drafting of a strategic plan and budget for the next period
- Development of a format and formula for sociocratic meeting procedures

While this work is ongoing, we are confident that structures and processes are now in place to support a modern and effective national, membership-based, peak body.



DIRECTORS REPORT

Directors during the Reporting Period (1 Jan 2023 - 31 Dec 2023)

Donna Morawiak: (joined 3 March 2020, resigned 28th May 2023)
Jed Walker: (joined 15th April 2021, resigned 28th May 2023)
Debbi Long: (joined 23rd April 2022, resigned 28th May 2023)
John McKenzie: Board Member (joined 23rd April 2022, resigned 28th May 2023)
Charles Jones: Board Member (in office, joined 28th May 2023)
Felix Leibelt: Treasurer (in office, joined 27th July 2023)
Greta Carroll: Chairperson (in office, joined 28th May 2023)
Linda Woodrow: Board Member (in office, joined 28th May 2023)
Toad Lucas Dell: Board Member (in office, joined 23rd April 2022)
Naomi Amber: Secretary (in office, joined 28th May 2023)
Jesus Aguilar Hernandez: Board Member (joined 28th May 2023, granted leave of absence 22 November 2023)
Graham King: Treasurer (joined 28th May 2023, resigned 18 July 2023)

Meetings of Directors

During the reporting period, 11 meetings of directors were held.

Record of Meetings

Record of Meetings	
Board Meetings to AGM May 2023	Board Meetings since AGM May 2023
<ol style="list-style-type: none">1. 19 January2. 20 February3. 30 March4. 30 April	<ol style="list-style-type: none">1. 22 June 20232. 20 July 20233. 21 August 20234. 18 September 20235. 25 October 20236. 22 November 20237. 13 December 2023



DIRECTORS REPORT

Director Attendance

Attendances of each director at Board meetings were as follows:

	Directors Meetings	
	Number eligible to attend	Number attended
Donna Morawiak	4	2
Debbi Long	4	4
Jed Walker	4	4
John Mckenzie	4	4
Toad Dell	11	9
Naomi Amber	7	6
Greta Carroll	7	7
Linda Woodrow	7	7
Charlie Jones	7	7
Felix Leibelt	5	5
Alex Aguilar	6	4
Graham King	1	1

Registered Charity

The company is a registered charity with the Australian Charities and Not-For Profits Commission (ACNC) and is classified as a small charity under the ACNC guidelines. All persons on the Board of Directors, as members of PA's governing body, are named as ACNC responsible persons. Information about the company including our adherence with compliance reporting requirements is on public record at <https://www.acnc.gov.au/>

The Board of Directors continues to review and improve its obligations in regards to the ACNC governance standards (a set of high level principles). Compliance with these Governance Standards is a condition of registration as a charity:

- Standard 1: Purposes and not-for-profit nature
- Standard 2: Accountability to members
- Standard 3: Compliance with Australian laws
- Standard 4: Suitability of Responsible People
- Standard 5: Duties of Responsible People
- Standard 6: Maintaining and enhancing public trust and confidence in the Australian not-for-profit sector



DIRECTORS REPORT

Director Attendance

Register of Environmental Organisations

The company is on the Register of Environmental Organisations (REO), a list of environmental organisations that can accept tax-deductible gifts, and is administered by the Federal Department of Agriculture, Water and the Environment. REOs require a Public Fund Management Committee. REO responsible persons for the Permaculture International Public Fund are John Champagne, Chris Carroll, Helen Cowhan and John McKenzie.

As of 1 January 2024, the REO will no longer exist as a register. PA's registration will be transferred to the administration of the Australian Tax Office (ATO) and registered as the Permaculture International Gift Fund. Responsible persons for the registered body will be standing Board Members.

Confirmation of Permaculture Australia's status may be viewed at:

<https://www.acnc.gov.au/charity/charities/715dea82-39af-e811-a963-000d3ad244fd/people>

Company Details and Certification

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$50 each toward meeting any outstanding obligations of the entity. On 31 December 2023, the total amount that members of the company are liable to contribute if the company is wound up is \$17,100 (based on 342 members as of 31/12/23).

Significant Changes

No significant changes were made to PIL in the last operational year.

Operating Results

The net profit/loss after providing for income tax and after extraordinary items was \$-9,677 (2022: \$-4186).

Dividends

In accordance with the Memorandum of Association, no amounts may be paid or transferred directly or indirectly by way of dividend, bonus or otherwise out of the surplus of the company to the members of the company.



DIRECTORS REPORT

Directors' Benefits

During or since the financial year, no Director of the company has received or become entitled to receive a benefit because of a contract that –

- a. the Director; or
- b. a firm of which the Director is a member, or
- c. an entity in which the Director has a substantial financial interest; has made with the company, an entity controlled by the company or a related body corporate, other than:
 - i. a benefit included in the aggregate amount of emoluments received or due and receivable
 - ii. the fixed salary of an employee of the company, controlled entity or related body, Indemnifying Officer or Auditor.

Further information is contained in Note 5 to the Accounts.

AUDITOR'S/REVIEWER'S INDEPENDENCE DECLARATION

The lead auditor's/reviewer's independence declaration for the year ended 31 December, 2023 has been received and can be found on page 22 of the financial report. Signed in accordance with a resolution of the Board of Directors



Names of Directors:
Greta Carrol
Chair



Names of Directors:
Felix Leibelt
Treasurer

Dated 14th March 2024



TREASURER REPORT

Despite facing a financial deficit this year, Permaculture Australia remains committed to its mission as an influential enabler for community resilience and activism in the face of contemporary threats to planetary boundaries, and their social consequences.

The investment of recording valuable conversations at the last APC to increase our media exposure contributed to the deficit, but we are taking proactive steps to utilise this investment for online promotions, website content and engaging our online permaculture community.

Our team has implemented cost-saving measures, more efficient accounting methods and is transitioning to a self managed website.

We started to build partnerships with other organisations in the community and invested in training our organisations volunteers in sociocracy skills.

We are confident in our ability to overcome this hurdle with the continued support of our generous donors, members and dedicated volunteers.

We received a generous \$19,000 donation from a private donor.

We also ran our annual Permafund grant round and supported 9 successful projects overseas with a \$2000 each micro grant.

Protecting our planet and its people is not a choice, it's a responsibility. As we stand at the forefront of environmental stewardship, let's pave the way for a sustainable future together. Every donation, every choice, every action, every commitment counts towards a better tomorrow. Join us as we work tirelessly to promote permaculture design solutions and work on preserving the beauty of our Earth for generations to come.

We Together, we will ensure that every person has access to quality permaculture education, resources and a brighter future.

Felix Leibelt, Treasurer, Dharawal Country



**PERMACULTURE INTERNATIONAL LIMITED ABN 13 196 056 495
AUDITOR'S/REVIEWER'S INDEPENDENCE DECLARATION UNDER S 60
OF THE AUSTRALIAN CHARITIES AND NOT FOR PROFITS
COMMISSION ACT 2012**

TO THE DIRECTORS OF PERMACULTURE INTERNATIONAL LIMITED

I declare that, to the best of my knowledge and belief, during the year ended 31st December, 2023 there have been no contraventions of:

- I. The auditor independence requirements as set out in the Australian Charities and Not for profits Commission Act 2012 in relation to the annual review, and
- II. Any applicable code of professional conduct in relation to the review.

ASSUR PTY LTD

ASSUR PTY LTD
T/AS Connect National Audit
Authorised Auditor Company Number 453122
Chartered Accountants



Anthony Ager
Director - Audit & Assurance
Registered Company Auditor
Chartered Accountant

Dated this 14 March 2024

FINANCIAL REPORT

Profit and Loss

PERMACULTURE INTERNATIONAL LTD

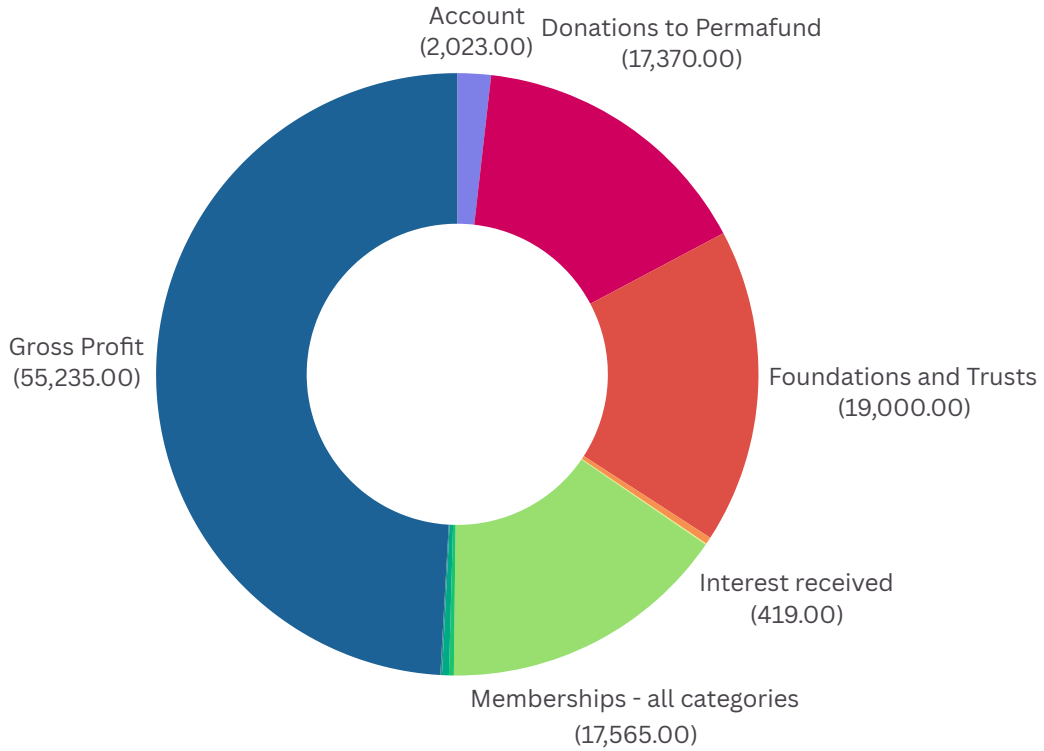
For the year ended 31 December 2023

	2023	2022
Trading Income		
Donations received	17,370	22,405
Foundations and Trusts	19,000	-
Interest received	419	111
Journal royalties (from CAL)	-	444
Membership Associate	75	235
Memberships - all categories	17,565	18,390
Merchandise sales	292	477
Permaculture Ed program	413	85
Sales PI Journal	101	-
Total Trading Income	55,235	42,147
Gross Profit	55,235	42,147
Operating Expenses		
Accounts software	1,121	976
Admin - Membership	21,310	17,033
Admin - Website	2,961	3,800
Administration Costs	264	1,756
Advertising [61625]	242	-
Auditors remuneration	1,280	1,658
Bank charges	374	370
Bookkeeping	2,472	2,366
Events - APC seed	10,714	-
Freight & postage	203	-
Grants paid from Permafund	18,000	16,670
Merchandise cost	495	257
Other Employer Expenses	-	50
Paypal fee	383	567
Subscriptions	2,250	226
Training/APT Costs	2,842	-
Website	-	606
Total Operating Expenses	64,911	46,333
Net Profit	(9,677)	(4,186)

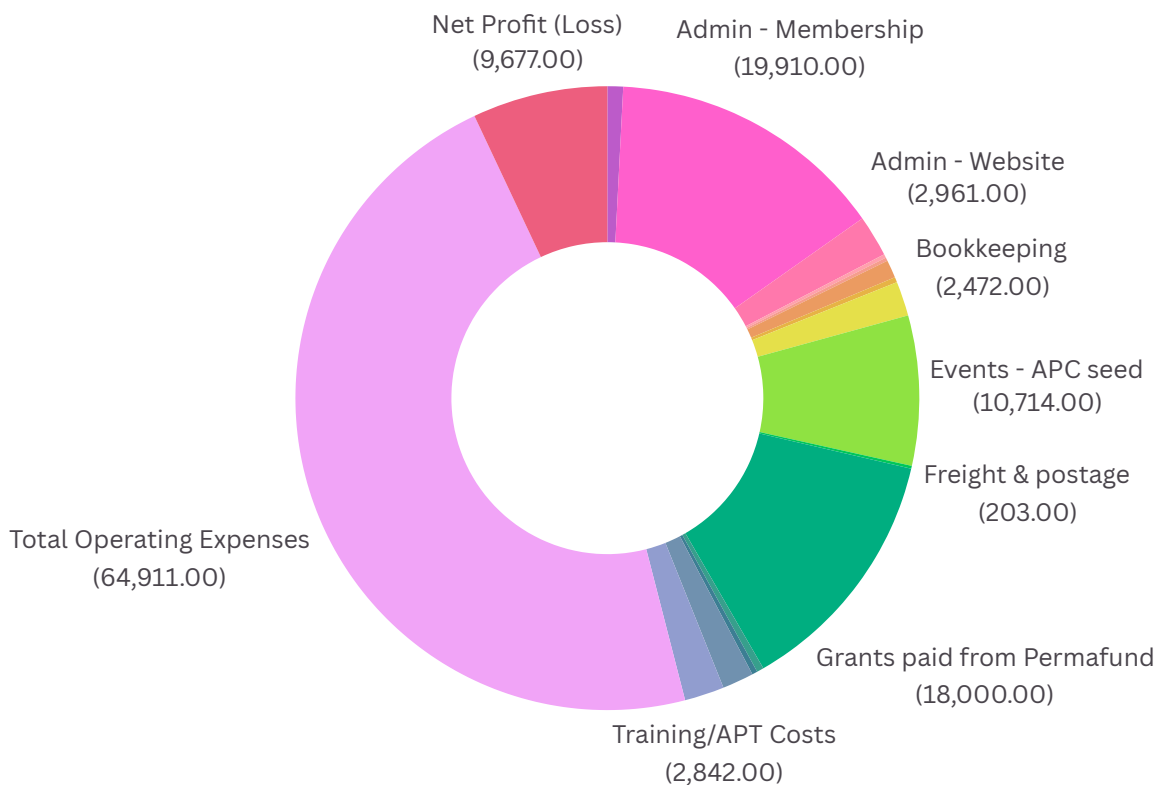
FINANCIAL REPORT

Profit and Loss Chart

Income



Expenses



FINANCIAL REPORT

Balance Sheet

PERMACULTURE INTERNATIONAL LTD

As at 31 December 2023

	31 DEC 2023	31 DEC 2022
Assets		
Bank		
Bendigo Main 151036647 (beques	-	185
Bendigo Permafund 151036688	-	1,416
BOM PA Chq 440 889 510	31,396	40,261
BOM PA Savings 414 151 378	29,753	29,156
BOM PF Chq 450 021 204	17,709	17,687
Paypal	1,203	2,122
Total Bank	80,061	90,826
Current Assets		
Accounts Receivable	-	85
Accounts Receivable Other	4,444	-
Total Current Assets	4,444	85
Total Assets	84,504	90,911
Liabilities		
Current Liabilities		
Accruals	2,120	-
'Phil fund' reserve	-	413
Trade Creditors	169	3,050
Trade Creditors Other	4,444	-
Total Current Liabilities	6,733	3,462
Total Liabilities	6,733	3,462
Net Assets	77,772	87,449
Equity		
Current Year Earnings	(9,677)	(4,186)
Retained Profit	87,449	91,634
Total Equity	77,772	87,449

FINANCIAL REPORT

Statements of Cash Flows
Permaculture International Ltd
For the year ended 31 December 2023

<u>Operating Activities</u>	<u>2023</u>	<u>2022</u>
Receipts from customers & others	\$ 50,457	\$ 42,088
Payments to suppliers and employees	-\$ 61,641	-\$ 44,884
Interest Received	\$ 419	\$ 111
Net Cash Flows From Operating Activities	-\$ 10,765	-\$ 2,685
Net Cash Flows	-\$ 10,765	-\$ 2,685
Cash and Cash Equivalents		
Cash and cash equivalents at beginnng of the period	\$ 90,826	\$ 93,571
Net change in cash for the period	-\$ 10,765	-\$ 2,685
Cash and cash equivalents at end of the period	\$ 80,061	\$ 90,826

FINANCIAL REPORT

Notes to the Financial Statements

The financial statements cover Permaculture International Ltd as an individual entity that is incorporated and domiciled in Australia. Permaculture International is a company limited by guarantee.

The financial statements were authorised on the 14th day of March 2024.

Note 1. Summary of Material Accounting Policies

The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users who are dependent on it. These financial statements are therefore special purpose financial statements that have been prepared to meet the requirements of the Corporations Act 2001 and the Australian Charities and Not-for-profits Commission (ACNC) Act 2012.

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Corporations Act 2001, the Australian Charities and Not-for-profits Commission (ACNC) Act 2012 and the material accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with those of previous periods unless stated otherwise.

The financial statements except for the cash flow information, have been prepared on an accruals basis and based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

Note 2. Goods and Services Tax

The company is not registered for GST. Therefore expenses, assets and liabilities are recognised inclusive of GST.

Note 3. Income Tax

The company has been granted an exemption from income tax under the Income Tax Assessment Act.

Note 4. Events Occurring After the Balance Sheet Date

There have been no events that have occurred after the balance sheet date which require adjustment or disclosure in the financial statements.

Note 5. Key Management Personnel Compensation

No Director of the company, past or present has received any compensation during the financial year, or during the previous financial year except as stated below.

Note 6. Entity Details

The registered office and principal place of business of the company is: 18 Thompson Street, Scotland Island, NSW 2105.

FINANCIAL REPORT

Note 7. Members' Guarantee

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$50 each towards meeting any outstanding obligation of the entity. At 31 December 2023, the number of full members was 342 (2022: 359).

Directors' Declaration

In accordance with a resolution of Permaculture International Limited, the directors declare that:

1. The financial statements and notes, as set out on pages 16 to 28, are in accordance with the Corporations Act 2001, the Australian Charities and Not-for-profits Commission (ACNC) Act 2012. and;

a. Comply with Material Accounting Standards applicable to the company, and

b. Give a true and fair view of the financial position of the company as of 31 December 2023 and its performance for the year ended on that date following the accounting policies described in Note 1 to the financial statements.

2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable. This declaration is made under a resolution of the Board of Directors.



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Names of Directors:
Greta Carroll
Chair



.....
Names of Directors:
Felix Leibelt
Treasurer

Dated 14th March 2024

INDEPENDENT AUDITORS REVIEW REPORT To the members of Permaculture International Limited

Report on the Financial Report

We have reviewed the accompanying financial report of Permaculture International Limited, which comprises the statement of financial position as at the 31st December, 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Directors' Responsibility for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Australian Charities and Not for profits Commission act 2012 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on the financial report based on our review. We conducted our review in accordance with Auditing Standards on Review Engagement ASRE 2415: Review of a Financial Report – Company Limited by Guarantee, in order to state whether, on the basis of the procedures described, we have become aware of any matter that makes us believe that the financial report is not in accordance with the Corporations Act 2001 or the Australian Charities and Not for profits Commission Act 2012 including:

- i. giving a true and fair view of the company's financial position as at 31st December, 2023 and its performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards and the Australian Charities and Not for profits Commission Act 2012.

ASRE 2415 requires that we comply with the ethical requirements relevant to the review of the financial report.

A review of a financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly we do not express an audit opinion.

Independence

In conducting our review, we have complied with the independence requirements of the Australian charities and Not for profits Commission Act 2012. We confirm that the independence declaration required by the Australian Charities and Not for profits Commission Act 2012, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this review report.

Conclusion

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the financial report of the company is not in accordance with the Australian Charities and Not for profits Commission Act 2012 including:

- i. giving a true and fair view of the company's financial position as at 31st December, 2023 and its performance for the year ended on that date; and
- ii. complying with material Australian Accounting Standards and the Australian Charities and Not-for-profits Commission Regulation 2013.

ASSUR PTY LTD

ASSUR PTY LTD
T/AS CONNECT NATIONAL AUDIT
Authorised Auditor Company Number 453122
Chartered Accountants

Dated this 5th day of April 2024

Anthony Robert Ager

Anthony Robert Ager
Director – Audit & Assurance
Chartered Accountant

Dated this 5th day of April 2024