



SALT OF THE EARTH

Trustee Report
and Accounts

13 May 2024 – 31 May 2025

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration Number	1208224
Trustees	Liam Bergin (Founder trustee) Kath Cotton (Founder trustee and Chair) Catherine Gamble (Founder trustee) Douglas Hill (appointed 3 March 2025) Chris Tredwell (Founder trustee)
Principal Office	Exmouth House, 3-11 Pine Street, London, United Kingdom, EC1R 0JH
Independent Examiner	Andrew Haicalis
Bankers	CAF Bank Plc

WELCOME FROM THE CHAIR

Salt of the Earth has had a great first year as a registered charity. We have focused on making sure we are well set up for the future, getting all of our processes and plans in place to ensure our smooth running. We have also given priority to upskilling ourselves as a team, all being largely new to the charity sector, and seeking support and guidance from expert friends, colleagues and our wider networks to optimise the way we work and the impact we can have. As a team of trustees, we have built a trusted working relationship and a strong foundation to build on as we move into the years ahead.

This year has all being about laying the groundwork first the future of our charity, but we're delighted that we have also awarded our first two grants in our first year of operation. Through a newly established process of identifying and assessing potential grantees we have awarded grants to two community projects that work to improve the health of local communities and their environment, strongly aligned to our core objectives.

As these projects come to fruition we look forward to following and tracking their progress, and to seeing the real-life impact our funding has enabled within the community. While both are one-off grants, the funding will enable ongoing improvement in service provision for both organisations, and we're excited to be able to report on their initial impact next year.

As we consolidate our first year, we focus on identifying what has worked well and where we can improve, and on fostering the relationships we have started to develop with our two grantees. Into next year, we're excited to explore new initiatives to fund, and to bring true diversity to the projects, causes and community groups we have the opportunity to serve. Our team of trustees remain engaged and excited for the future impact we can achieve, and I'd like to take this opportunity to thank them all for their support and commitment through our first year.

Kath Cotton,

Chair of the Trustees

WHO WE ARE AND WHAT WE DO

Salt of the Earth Community Foundation helps local initiatives to improve human and environmental health, through funding, guidance, research and support.

We are driven by a passion for improving the health of the world and everyone in it.

We help programmes that focus on improving both human and environmental health. These could include health-focused community gardening projects, clean-air campaigns, nature-rich school play areas, sustainable sexual health initiatives and many other things.

This way, we can ensure our funding and support can directly impact individuals who need support

MEET THE TEAM



I'm Kath, and I'm the co-founder and Managing Director of creative agency [Salt](#).

I've always wanted to get involved in the charity sector, so having the opportunity to start Salt of the Earth with my fellow trustees was very exciting. I've always been passionate about health, equality, the environment and our planet, so bringing these together for our charity feels like the perfect match.

Kath Cotton
Founding Trustee / Chair



I'm one of the founders and the Creative Director of creative agency, Salt. To have helped bring this charity to life alongside some amazing talents is truly humbling. Salt of the Earth is such an exciting charity and I'm incredibly proud to be able to support and make positive impacts to people who need and deserve it. Giving people opportunities and helping where I can is something that has always been close to my heart, so putting this into practice and not just talking about it is really special.

Chris Tredwell
Founding Trustee



I am the co-founder of a production company called Perma Collective. I was raised with a small village mentality and with a strong sense of community. I am a Beaver leader called 'Worm,' inspiring young children to support others and to protect nature. From a young age, I have been motivated to make a positive difference and I am thrilled to serve as a trustee for the Salt of the Earth Community Foundation.

Liam Bergin
Founding Trustee



I am delighted to be a Salt of the Earth Trustee, supporting the charity to improve human and environmental health through its funded projects. My 30+ years of clinical expertise lies in supporting families and patients with psychosis to recover. Along the way, I've undertaken research, held senior NHS roles and been the RCN's UK lead for Mental Health Nursing. I'm used to devising large programmes, managing complex service changes, and seeking solutions through professional networks, but my passion really lies in tapping into peoples' lived experience to co-produce small innovative projects.

Catherine Gamble
Founding Trustee



Having been part of the Roundtable, I've seen firsthand the incredible impact of volunteering, and it's something I'm truly passionate about. I also serve as Treasurer for the Dame Vera Lynn Children's Charity and Longlands Care Farm, helping to support their vital work. With over 40 years of experience as a qualified chartered accountant in senior finance roles, I'm excited to bring my expertise to Salt of the Earth. My goal is to help the charity grow, support local communities, and make a real difference in people's lives.

Doug Hill
Founding Trustee

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period from the date of registration on 13 May 2024 to 31 May 2025.

OUR AIMS AND OBJECTIVES

Objectives

Our stated objects are the advancement of health and the preservation and conservation of the natural environment by providing funding and practical support to charities and organisations working to improve health and/or environmental conservation within local communities. We aim to fulfil this by providing local charities with the resources they require, either via grants or trustees providing pro bono advice and other assistance and which will make a real difference to the communities they serve.

Public benefit

The achievement of these long term aims drives our objectives and activity programme. We review our aims, objectives, and activities every year. To ensure that our work continues to deliver the most benefit towards our charitable aims, we:

- Consider the outputs of our activities.
- Develop future objectives.

ACHIEVEMENTS AND PERFORMANCE

Salt Thinking Ltd have kindly donated £32,146 in the first 12 months and have committed to making significant donations to the Charity in the coming years.

During this first year, we have set up the infrastructure of the charity including the development of the charity's website.

In addition, we have identified the first two recipients of grants, and these will be made in the early part of the new financial year.

Earthworks

The first of these is Earthworks, a charity based in the St Albans area. For 30 years Earthworks has supported adults with learning disabilities (who are eligible for care under the provisions of the Care Act) to grow and learn together in their eco-gardens. In recent years they have successfully expanded their service provision to address other community needs. They also run a weekly Growing Together group providing activities for up to 7 adults who have additional needs but who do not reach the threshold for support from the county council and weekly Garden Clubs aimed at people with mental health and wellbeing needs.

We will be providing just over £9,500 to help them build a celebration garden which will include natural habitats, table-top planters, a soak away, seating areas, accessible paths from site entrance and new dye garden – increasing the offer of nature-based activities with educational, physical and mental health benefits both in initial co-creation and ongoing use.

The Green House

The second of these is The Green House, St Albans. The Green House is a not-for-profit Community Interest Company running a community 'eco-hub' in central St Albans. The hub provides a physical space for various community-led services, and opportunities for learning and connecting, as well as the opportunity to participate in a wide variety of activities including home energy efficiency and other demonstrations; talks and workshops; a sewing repair café and a library of things. The hub also provides a recycling collection point for various 'difficult to recycle at kerbside' items such as blister packs, and an information and 'signposting' facility for other sustainability related and community led ventures in the St Albans area.

As a relatively new venture, we will be providing them with a grant of £7,200 which will enable them to cover the rental costs for the Hub for another 12 months will give them a platform to expand their services further in the knowledge that their tenure at the Hub is secure.

FUTURE PLANS

We are committed to actively exploring other fundraising activities to widen our income base.

We will also continue to seek new opportunities for providing grants to local charities and whose purpose aligns with those of Salt of the Earth Community Foundation.

FINANCIAL REVIEW

In the period from registration on 13 May 2024 to 31 May 2025, the charity generated a net surplus of £25,668. We have identified two charities who will receive grants from us of £16,735 in the first quarter of the new financial year and which will leave the charity with funds of just over £8,500.

Annual running costs for the period totalled £6,495 but £5,370 of this related to the registration and build of a new website.

For 2025/26, the charity is budgeting to have a further £15,000 - £20,000 of funds to be available for grants to be awarded.

The Trustees continue to operate a reserves policy which seeks to retain six months' of running costs in cash and liquid resources or £7,500 whichever is the higher. Significant deviations above or below this target need to be addressed promptly. At the reporting date, the reserves ratio was within the acceptable range.

There are no current concerns about the charity's ability to continue as a going concern, but the charity needs to continue to secure external funding to maintain and develop its services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by its founding constitution dated 13 May 2024. The constitution provides that the Trustees manage the affairs of the charity.

The charity must always have a minimum of three Trustees. Other than the original Trustees, Trustees are appointed for a three-year term and are eligible for re-appointment.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and 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 Charity and the group at the year end and of the incoming resources and application of resources, including the income and expenditure, of the Charity and the group for the year.

In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and the group and to enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 15th September 2025 and signed on their behalf by:



.....
K Cotton

Chair and Trustee



.....
D W Hill

Treasurer and Trustee

REPORT OF THE INDEPENDENT EXAMINER

I report to the trustees on my examination of the accounts of the above charity for the period from the date of registration on 13 May 2024 to 31 May 2025 which are set out on pages 19 to 26.

Responsibilities and basis of report

As the charity's trustees of Salt of the Earth Community Foundation CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Longlands Care Farm CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect::

1. accounting records were not kept in respect of the Company as required by section 130 of the Charities Act; or
2. the accounts did not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Haicalis

Date: 21/9/25

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD FROM REGISTRATION ON 13 MAY 2024 TO 31 MAY 2025

(including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Period from registration on 13 May 2024 to 31 May 2025				
		Unrestricted funds	Restricted funds	Total
	Note	£	£	2025
				£
Income and Endowments from:				
Donations and legacies	3	32,146	-	32,146
Investments	4	17		17
Total Income		32,163	-	32,163
Expenditure on:				
Charitable activities	5	(6,495)	-	(6,495)
Total Expenditure		(6,495)	-	(6,495)
Net income		25,668	-	25,668
Net movement in funds		25,668	-	25,668
Reconciliation of funds				
Total funds at date of registration		-	-	-
Total funds carried forward	10	25,668	-	25,668

All of the charity's activities derive from continuing operations during the above period.

BALANCE SHEET AS AT 31 MAY 2025

	Note	Unrestricted funds	Restricted funds	2025 £
Current assets				
Cash at bank and in hand		27,918	-	27,918
		27,918	-	27,918
Creditors: Amounts falling due within one year	9	(2,250)	-	(2,250)
Net current assets		25,668	-	25,668
Net assets		25,668	-	25,668
Restricted funds	10	-	-	-
Unrestricted funds	10	25,668	-	25,668
Total funds		25,668	-	25,668

The financial statements on pages 9 to 14 were approved by the trustees, authorised for issue on 15th September 2025 and signed on their behalf by:



.....
K Cotton

Chair and Trustee



.....
D W Hill

Treasurer and Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM REGISTRATION ON 13 MAY 2024 TO 31 MAY 2025

1. Charity Status

The charity operates as a Charitable Incorporated Organisation.

2. Accounting Policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

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

Going concern

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

Exemption from preparing a cash flow statement

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

Income and endowments

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Buildings	10yr straight line
Plant and machinery	4yr straight line
Motor vehicles	4yr straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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

Trade creditors

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

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2025
	£	£	£
Corporate donations	32,146	-	32,146
	32,146	-	32,146

4. Investment Income

	Unrestricted funds	Restricted funds	Total 2025
	£	£	£
Interest receivable	17	-	17
	17	-	17

5. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2025
	£	£	£
Activities undertaken directly	-	-	-
Support costs			
Website build and ongoing fees	5,534		5,534
Other support costs	961	-	961
	6,495	-	6,495
	6,495	-	6,495

6. Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the period
No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7. Independent examiner's remuneration

The fee paid to the independent examiner for 2025 was £nil

8. Taxation

The charity is a registered charity and is therefore exempt from taxation.

9. Creditors: amounts falling due within one year

	2025
	£
Accruals and deferred income	2,250
	2,250

10. Funds

	Balance at 13 May 2024 Incoming resources		Resources expended	Balance at 31 May 2025
	£	£	£	£
Unrestricted funds	-	32,163	(6,495)	25,668
Restricted funds	-	-	-	-
Total funds				
	-	32,163	(6,495)	25,668

11. Related party transactions

During the year the charity made no related party transactions