

## SOTE 2020 ANNUAL REPORT TO TRUSTEES

This charity's world, as with everyone else's, was turned on its head because of the worldwide pandemic. As a result, most of the programmes planned by our partner organisations were reduced or suspended from April for around 6 months and it is only in the last quarter that "normal service" had been resumed.

In this intervening period most of the work was concerned with emergency relief providing emergency food supplies. These were needed because of the total lock down ordered by the Indian government in March with only a few hours' notice. This caused great hardship the biggest of which was hunger and the real possibility of starvation for some.

This work was funded by an emergency appeal which was very successful and surpassed our greatest hopes. The total of nearly £52k including gift aid, was distributed to our three partner organisations according to their stated need. The fund has now been spent.

We finished 2021 in good financial shape with a surplus of some £51k compare to £34k at the end of 2019. We lost out on expected revenue from the planned Visitor programme and social fund raising but gained from a one off donation of £10k and a legacy of nearly £6k. We were also successful in getting more tree planting donations, we saved nearly £4k on admin expenses and the £ did better against the INR than we planned for.

The strength of our supporter base was clearly demonstrated, not only by the size of the emergency appeal, but with a slight rise in regular donations despite these difficult times (in recent years we have experienced a slight but consistent decline). We achieved this at a time when many charities have suffered serious loss of support. We need therefore to continue to cherish and value our supporters in every way possible, recognising that we are very fortunate to have this level of regular committed support.

Lena has worked hard and well throughout the year and has now mastered the wide spread of duties that the job demands. In addition, she has, on her own initiative, developed our website and social media platforms and this effort has already brought us in several more child and tree sponsorships from new sources. She has been working much more than her contracted hours and Dave and I are recommending that we agree her request for her contract to be increased from 20 to 25 hours per week. At the same time, we propose that the hourly rate for the job be increased by 10% as this has not been reviewed for four years.

Our budget for 2021 assumes that we will retain all our present regular supporter income (excluding social fundraising and Visitor programme profit) whilst continuing the same level of support to our partners. In the absence of any extra income this will mean that we will spend some £15k more than we receive giving us a reduced end of year surplus of £35k. However, our estimates of income are conservative as is the estimate of the £ INR rate of exchange. More effort will be put into funding applications and developing our social media footprint providing that Lena is given the time to do this. There is therefore every prospect of this excess of expenditure over income to be reduced and possibly even eliminated.

In conclusion, we have done well in difficult circumstances and ought to be able to sustain the 2020 level of support to our partners in 2021. It is likely that in 2021 we will spend more than we get in, but we have a sufficient cash surplus to pay for this and the prospects for 2022 will be better providing we can restore the Visitors programme and social fund raising.

Murray Frankland

09/01/21

# SALT OF THE EARTH

## Statement of Financial Activities

for the year ending December 31st 2020

		Unrestricted	Restricted	Total 2020	Total 2019
Incoming resources	(Notes)				
Incoming resources from generated funds					
Voluntary Income	2	66,320.86	103,961.30	170,282.16	119,425.18
Trusts	3	453.62	10,200.00	10,653.62	9,953.64
Activities from generating funds	4	2,770.28	0.00	2,770.28	10,842.99
Investment Income		197.48	0.00	197.48	272.22
Incoming resources from charitable activities					
Other incoming resources		203.54	0.00	203.54	564.75
Total incoming resources		<u>69,945.78</u>	<u>114,161.30</u>	<u>184,107.08</u>	<u>141,058.78</u>
Costs of generating funds					
Costs of generating voluntary income					
Event Costs		0.00	0.00	0.00	0.00
Fundraising trading: cost of goods sold and other costs					
Total costs of generating funds		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Incoming Resources for charitable activities		<u>69,945.78</u>	<u>114,161.30</u>	<u>184,107.08</u>	<u>141,058.78</u>
Resources Expended					
Charitable activities					
Care    Child Sponsorship	5	0.00	4,293.33	4,293.33	5,000.00
Care    Job Creation		0.00	0.00	0.00	3,402.48
Care    Corona Relief	12	0.00	6,810.60	6,810.60	0.00
CRUSADE Village Sponsorship	6	0.00	6,187.86	6,187.86	8,909.02
CRUSADE Environment	7	0.00	5,719.33	5,719.33	4,564.12
CRUSADE Water Projects	8	0.00	0.00	0.00	0.00
CRUSADE Health	9	0.00	23,546.08	23,546.08	24,521.01
CRUSADE Women's SHG's	11	0.00	11,964.26	11,964.26	9,017.14
CRUSADE Corona Relief	12	0.00	21,528.03	21,528.03	0.00
CRUSADE Other		1,491.27	0.00	1,491.27	14,416.70
Masard    Child Sponsorship	5	0.00	12,922.93	12,922.93	15,271.32
Masard    Village Sponsorship	6	0.00	2,685.29	2,685.29	0.00
Masard    Environment	7	0.00	10,022.82	10,022.82	0.00
Masard    Water Projects	8	0.00	2,667.74	2,667.74	3,847.87
Masard    IRDP	10	0.00	11,600.51	11,600.51	39,912.33
Masard    Corona Relief	12	0.00	20,437.67	20,437.67	0.00
Masard    Other		946.33	0.00	946.33	3,756.30
Administration	14	16,738.70	0.00	16,738.70	19,517.70
Governance costs	15	0.00	0.00	0.00	0.00
Total charitable activity costs		<u>19,176.30</u>	<u>140,386.45</u>	<u>159,562.75</u>	<u>152,135.99</u>
Other resources expended					
Visitors Trip	13	0.00	3,451.00	3,451.00	7,978.78
Web Costs		0.00	0.00	0.00	0.00
Foreign Bank Fees		166.22	0.00	166.22	0.00
CAF Bank Fees		1,427.86	0.00	1,427.86	1,001.44
Total other costs		<u>1,594.08</u>	<u>3,451.00</u>	<u>5,045.08</u>	<u>8,980.22</u>
Total resource expended		<u>20,770.38</u>	<u>143,837.45</u>	<u>164,607.83</u>	<u>161,116.21</u>
Net incoming/outgoing resources before transfers		49,175.40	(29,676.15)	19,499.25	(20,057.43)
Transfers		(38,000.00)	38,000.00	0.00	0.00
Gross transfers between funds					

Net incoming resources before other recognised gains and losses	11,175.40	8,323.85	19,499.25	(20,057.43)
Reconciliation of Funds				
Total funds brought forward	32,652.79	24,447.32	57,100.11	77,157.54
Total funds carried forward	43,828.19	32,771.17	76,599.36	57,100.11

### **SALT OF THE EARTH**

#### **Balance Sheet**

as at December 31st 2020

	(Notes)	<b>2020</b>	<b>2019</b>
<b>Current assets</b>			
Stocks and work-in-progress		0.00	0.00
Debtors	16	7,758.98	8,354.69
Investments		0.00	0.00
Cash at bank and in hand			
Nat West New		1,849.96	5,858.96
CAF Acc		51,990.42	32,886.46
Shawbrook Savings Acc		15,000.00	15,000.00
Total current assets		<u>76,599.36</u>	<u>62,100.11</u>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	17	0.00	5,000.00
Net current assets or liabilities		<u>76,599.36</u>	<u>57,100.11</u>
Total assets less current liabilities		<u>76,599.36</u>	<u>57,100.11</u>
Creditors: Amounts falling due after more than one year		0.00	0.00
Provisions for liabilities and charges		0.00	0.00
Net asset or liabilities		<u>76,599.36</u>	<u>57,100.11</u>
<b>The funds of the charity</b>			
Endowment funds		0.00	0.00
Restricted income funds		32,771.17	24,447.32
Unrestricted income funds		43,828.19	32,652.79
Total charity funds		<u>76,599.36</u>	<u>57,100.11</u>
The notes at pages 2 to 5 form part of these accounts		0.00	

Approved by the trustees on January 16th 2021

Murray Frankland - Chair of Trustees

## Notes

## 1 Accounting Policies

		<b>2020</b>	<b>2019</b>
2 Voluntary Income	Cash & Cheques	4,327.98	10,961.39
Unrestricted	Direct Debits	8,183.00	7,898.00
	Standing Orders	12,233.00	12,031.50
	Large Donations	17,094.25	8,837.33
	Gift Aid	21,169.28	15,036.04
	Other	3,313.31	1,060.00
		<u>66,320.82</u>	<u>55,824.26</u>

## 3 Donations Through Trusts

		<b>2020</b>	<b>2019</b>
Unrestricted	Carron Charitable Settlement	0.00	100.00
	Charity Trust	53.62	53.64
	Calpe Trust	400.00	0.00
		<u>453.62</u>	<u>153.64</u>

Restricted	Arcaid	1,500.00	1,575.00	Health (Corona)
	Edward Smart Charitable Trust	0.00	1,600.00	Adolescent Girls
	The Eva Reckitt Trust	1,000.00	500.00	Adolescent Girls
	Mageni Trust	1,700.00	1,000.00	Health
	Open Gate	2,500.00	2,125.00	Trees
	Rhododendron Trust	500.00	0.00	Environment
	Souter Charitable Trust	3,000.00	0.00	Trees
	WF Southall Trust	0.00	3,000.00	Health
	Total	<u>10,200.00</u>	<u>9,800.00</u>	

## 4 Income from Fundraising

	<b>2020</b>	<b>2019</b>
Stalls	443.75	2,703.43
Gifts	520.28	789.64
Meals	1,215.00	1,487.50
Collection Boxes	187.50	573.32
Mindfulness	403.75	0.00
Walks	0.00	0.00
Jewellery	0.00	275.00
Shobdon	0.00	0.00
Other	0.00	0.00
Garden	0.00	5,014.10
	<u>2,770.28</u>	<u>10,842.99</u>

## Restricted Funds

Various restricted funds are maintained to manage specific projects for which donations are collected and transferred to our project partners.

		<b>Brought</b>		<b>Expenditur</b>			<b>Carried</b>
	<b>Fund</b>	<b>Forward</b>	<b>Income</b>	<b>Admin Fee</b>	<b>e</b>	<b>Transfer</b>	<b>Forward</b>
5	Child Sponsorship	(1,915.81)	20,923.00	0.00	17,216.26	0.00	1,790.93
6	Village Sponsorship	6,460.76	10,190.00	0.00	8,873.15	0.00	7,777.61
7	Climate Change (Tree:	12,324.72	17,589.05	0.00	15,742.15	0.00	14,171.62
8	Water Projects	4,842.39	4,050.00	0.00	2,667.74	0.00	6,224.65
9	Health Projects	(79.74)	9,495.00	0.00	23,546.08	14,000.00	(130.82)
10	Rural Health Program	(706.25)	0.00	0.00	11,600.51	12,000.00	(306.76)
11	Women's SHG	(17.14)	0.00	0.00	11,964.26	12,000.00	18.60
12	Corona Appeal	0.00	51,914.25	0.00	48,776.30	0.00	3,137.95
13	Supporters Visit	3,538.39	0.00	0.00	3,451.00	0.00	87.39
	Total	<u>24,447.32</u>	<u>114,161.30</u>	<u>0.00</u>	<u>143,837.45</u>	<u>38,000.00</u>	<u>32,771.17</u>

#### 14 Administration

Salt of the Earth rented an office in Bristol from September 2014 until December 2018 and paid staff expenses during this period to a project manager and communications officer. During 2019 and 2020 a part-time admin assistance was used to assist the charity.

	<b>2020</b>	<b>2019</b>
Staff Costs	12,000.00	12,175.00
Staff Expenses	802.50	750.25
Office Expenses	0.00	0.00
Training	0.00	37.00
Publicity/Newsletter	2,510.51	1,771.97
Child Sponsorship	140.90	71.74
Data Base	0.00	708.50
Fundraising	0.00	0.00
Web Hosting	331.88	0.00
Travel to India	665.39	2,936.24
Insurance	0.00	567.00
Consultancy	287.52	500.00
	<u>16,738.70</u>	<u>19,517.70</u>

#### 15 Governance

Salt of the Earth Trustees are all volunteers and not paid for their time and efforts. Certain expenses may be reimbursed within the limits of the administration budget.

#### 16 Debtors

	<b>2020</b>	<b>2019</b>	<b>Variance</b>
Prepayment to Equals	2,000.00	0.00	(2,000.00)
Income tax recoverable	4,168.50	6,018.44	1,849.94
Tax Claim (Jersey)	900.00	1,800.00	900.00
CAF Gift Aid Claim	529.48	25.25	(504.23)
Direct Debits	101.00	101.00	0.00
Internet Donations	60.00	210.00	150.00
CAF Vouchers	0.00	200.00	200.00
	<u>7,758.98</u>	<u>8,354.69</u>	

#### 17 Creditors

	<b>2020</b>	<b>2019</b>	<b>Variance</b>
Care (Child Sponsorship)	0.00	5,000.00	5,000.00
MASARD	0.00	0.00	0.00
CRUSADE	0.00	0.00	0.00
Staff Expenses	0.00	0.00	0.00
	<u>0.00</u>	<u>5,000.00</u>	



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Salt of the Earth

On accounts for the year  
ended

31 December 2020

Charity no  
(if any)

0328328

Set out on pages

1 (Report) 1-4 (Accounts)

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2020.

Responsibilities and basis  
of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust'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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

Signed:

Date:

04 JUNE 2021

Name:

Noel Anthony Smith

Relevant professional  
qualification(s) or body (if  
any):

FCCA, ACMA

Address:

6 Broctone Close, Broughton Astley, LE9 6XX.