

A close-up photograph showing a person wearing a red jacket with reflective white stripes on the sleeves. They are using a soil sampling tool with a wooden handle and a black foam grip. The tool is inserted into a green plastic bag that is partially filled with dark soil. The person's hands are visible, holding the tool firmly. The background is slightly blurred, showing more of the person's clothing and the ground.

**Soil Association
Trustees' Report
and Consolidated
Financial Statements**

For the year ending 31st March 2023

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Who We Are

The Soil Association is the charity that joins forces with nature for a better future.

Working with everyone to transform the way we eat, farm and care for our natural world, we build real solutions from the ground up.

Together, we are a force for nature.

Our Vision

Regeneration – a world with good health, in balance with nature and a safe climate restored for all.

Our Mission

To help everyone understand and explore the vital relationship between the health of soil, plants, animals and people.

Chair's Introduction

I am pleased to present to you the Soil Association's Annual Report and Accounts for the year ending 31 March 2023. I hope you will be as impressed as I am by the extraordinary range of activities delivered by our committed and talented team. Rather than highlight here specific programmes and achievements, I would rather encourage you to dive into the detail of the report. Here you will see how the Soil Association actively shares its extensive agroecological and organic experience with many organisations and individuals to improve the health of soil, plants, animals and humans - and thereby the health of the planet.

We tackle these complex, inter-connected issues with practical solutions from the ground up, bringing together citizens, farmers and growers, foresters, producers, schools, local authorities, companies, civil servants and politicians to provide them with real world advice and encouragement. We use hard data and rigorous research, in conjunction with extensive on-the-ground experience, to define and set standards, to unambiguously state what good and what sustainable looks like, and where appropriate to celebrate success. And where progress is slow or non-existent, or the commitments vague or empty, we look to constructively challenge, to encourage joined-up thinking and to hold people and organisations properly accountable.

That includes ourselves. We have set some very challenging goals for the Soil Association, and we regularly ask ourselves - are we doing enough? Regrettably the answer is usually "no" – but not for lack of ambition and vision. Although we have made significant investments in our capabilities, this year we have had to make some tough decisions about resources and priorities in this difficult economic environment. We are painfully aware what a challenging time it is for many of our farmers, growers and caterers. The cost of living is affecting us all. Our costs as a charity are rising too. Accordingly, we are determined to do everything we can to increase our income to allow us to further amplify our positive impact on the climate, nature and health emergencies. Please help us with this.

If you are already a supporter, you have our sincere thanks, please continue your support, and consider increasing it if possible. And do tell like-minded people about us. If you are not yet supporting the Soil Association, thank you for your interest in our work, and I hope that you will soon start supporting us in whatever way you can. For anybody looking to help transform the way we eat, farm and care for our natural world, this is a great charity to get behind, making a tangible difference. Together, we are a force for nature.



Martin Nye, Chair of the Board of Trustees

Trustees' Report

Chief Executive's Introduction

If there is one thing that is certain now, it's that there is no certainty in the world. We are in volatile and unpredictable times, and we should not expect this to change. We have set in motion cataclysmic forces by polluting and destroying our natural world, and the human impacts will be far reaching. Incremental progress will be insufficient to stabilise and regenerate the environment on which society's wellbeing is dependent; we need some fundamental shifts in the way we manage resources, and bring people together in a concerted, unified way.

This is a tough message with which to open our Annual Report, but as one of the UK's oldest environmental and farming organisations, it's one we must look square in the face, and we are doing just that. We have set almost impossibly [ambitious goals](#) and understand that we cannot achieve these alone. Indeed, our most significant contributions both this year and over the decades, are those that put organisational ego to one side, working to build collaboration and consensus. Over recent years we have initiated Food for Life, Sustainable Food Places and Innovative Farmers, all amazing partnerships, and worked hard to establish the Food, Farming and Countryside Commission to provide the 'big tent' where many voices can come together to agree the way forward and provide powerful advocacy for that path.

This year we worked with RSPB to build a consensus on next steps for farming and environment policy. This has been supported by a multitude of organisations across diverse fields, and work is ongoing to build this further as political parties start to develop their manifestos for next year's General Election. For the first time too, we were able to appoint a head of policy, Andrew Tuddenham, in Wales; both Wales and Scotland are often leaders in progressive farming policy. We have set the agenda for the debate around integrating trees on farms and crofts in Scotland, working in partnership with Woodland Trust Scotland and finding common ground with NFU Scotland on the need for the post-CAP agricultural support framework to incentivise agroforestry and the creation of on-farm woodland. We also joined a Scottish Government delegation to Biofach in February to learn lessons from our European neighbours on how to bring organic from the margins to the mainstream and ensure the SNP-Green government meets its goal of doubling organic land by 2026. In Wales, we have voiced clear support for the Food (Wales) Bill, a food policy governance bill, presented oral evidence to the Welsh Parliament and commissioned legal advice to inform partnership campaigning on the Bill.

Our Food for Life programme continues to grow its footprint in schools and early years settings with two large new commissions in Lancashire and West Northamptonshire

secured this year. Both will start in May 2023 and will run over a number of years, working with educational settings to transform their food culture, and pupils' relationships with food. Sustainable Food Places has a new Soil Association lead at its helm. Amit Dattani joined us in January and has been making great strides with the programme, seeing an unprecedented interest from members in the SFP Awards, and member numbers continuing to rise to 86 food partnerships now committed to developing and implementing a local food strategy. Our community food programme, Food for Life Get Togethers, enters its fifth and final year in June 2023 and will see a third cohort of local food change-makers join the My Food Community programme to form a food leadership learning network.

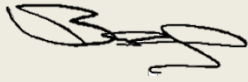
Our newest initiative, Soil Association Exchange, made great progress this year. We piloted our approach to measuring environmental outcomes on 75 farms and developed a digital platform to allow farmers to explore their scores and what changes they might make to improve their performance. Again, this is a fabulous collaboration, backed by businesses who want to see agreement on the best way to get accurate data on farm climate, nature and social impacts, without undue cost and hassle for farmers. The challenge in 2023-24 is to roll out to over 450 farms and develop a free to use service for those prepared to collect and input their own data. [Exchange](#) has now been established as a separate legal entity within the charitable group, to ensure that we fully meet Charity Commission guidance on trading activities.

This venture is crucial to the future prospects for farmers, as the sector reels from volatility in input and market prices following the invasion of Ukraine, and with the ongoing uncertainty of new environmental schemes- though the fog is starting to lift a little now. The emerging 'natural capital' and carbon markets have potential to add income for progressive farmers, but we are still advocating caution until the rules of the game are clearer. It's vital for farmers to start understanding their current status, to explore the benefits of farming more regeneratively, in line with organic principles, so that they can access these opportunities when the time is right. Meanwhile, we are doing all we can to support them through these complex times. As part of that, Innovative Farmers marked its 10th Anniversary and over 120 Field Labs; in his last engagement with us before he became King, the then Prince of Wales celebrated with us in Cornwall last July.

It's a very difficult economic landscape for most people and organisations, including our own. Through the end of the year, we were forced to downsize some of our charitable activities as the cost-of-living crisis started to take hold. The fundraising environment is becoming increasingly competitive, and we anticipate a challenging period ahead for our certification business. It's deeply unfortunate to have to reduce our team when the need and demand for our insights and assistance is greater than ever, and there is so much to play for. At this time, we are more grateful than ever that people continue to share our vision and trust us to deliver results. The generous and continued support of our

committed funders and members allows us to believe we can continue to bring people together to find solutions that the world needs now. We cannot do this alone and your support is so vital and valued.

If you have any thoughts at all on how you can help, do let us know.



Helen Browning, Chief Executive

Image below: Helen at Eastbrook Farm credit: Soil Association/Afonso Palma



Charitable Objects

The objects of the Charity are:

- To advance the education of the public by promoting a full understanding of the vital relationship between the health of the soil, plants, animals, people and the environment;
- To advance the education of the public by carrying out research (and disseminating the results) into agricultural and forestry production methods and the effects of these methods on the quality of food and other outputs on human health and environment;
- To preserve, conserve and protect the environment through the prudent use of natural resources, including by the promotion of organic and sustainable farming techniques;
- To promote and enhance human health through providing information and advice in relation to healthy eating and nutrition; and
- To promote high standards in the care and welfare of farm animals to prevent cruelty to and suffering by farm animals.

How This Report Was Compiled

The purpose of this report is to provide a comprehensive overview of the Soil Association Charity's activities and performance throughout the financial year 2022-23.

This report will highlight:

- Our charitable purposes, and what our strategy is for meeting these;
- Significant activities we've undertaken as part of this strategy;
- What we achieved in carrying out these activities; and
- How we take the Charity Commission's public benefit guidance into account when making any decision it is relevant to.

Glossary of Common Terms

FFL	FFLSH	FFLGTs	My Food Community	Sustainable Food Places
Food for Life, Soil Association's programme that makes good food the easy choice for everyone through a 'whole setting approach' and stratified award scheme.	Food for Life Served Here is Soil Association's award scheme for caterers, operated through FFL. Award holders have demonstrated their commitment to serving healthy and sustainable food.	Food for Life Get Togethers are regular community events that connect people of all ages and backgrounds through food.	My Food Community is a programme that helps people who want to champion good food in their community by facilitating learning and personal development.	Sustainable Food Places is a programme led by the Soil Association, Food Matters and Sustain, to support local cross-sector food partnerships towards making good food a defining characteristic of the place where they live.
Cook and Share	Plant and Share	Innovative Farmers	Field Lab	FABulous Farmers
Cook and Share is a FFLGTs campaign, promoting ways to come together through food.	Plant and Share Month is a FFLGTs campaign to get the nation growing and sharing produce with their community, school, family or friends.	Innovative Farmers is a not for profit membership network, for all farmers and growers who are running on farm trials, on their own terms.	Field labs are IF's term for on-farm trials run by farmers and researchers.	FABulous Farmers is a European project supporting farmers in the transition to more agroecological practices on their farms.
Herbal Leys	ELMs	Soil Association Exchange	Agroecology	Agroforestry
Herbal leys are temporary grasslands made up of legume, herb and grass species.	ELMs stands for Environmental Land Management Scheme and is the new way the government will support English land owners after leaving the EU, and consider a range of public interests in mind and for a range of services that benefit people, not just food or timber production.	Soil Association Exchange is a new on-farm and online service aiming to become the industry standard for measuring, improving and rewarding the ecological performance of all UK farming and forestry.	Agroecology is the application of ecological concepts and principals in farming. It's sustainable farming that works with nature.	Agroforestry refers to any of a broad range of land use practices where pasture or crops are integrated with trees and shrubs.
Regenerative farming	Dynamic food procurement		Out to Lunch	
Regenerative agriculture is a conservation and rehabilitation approach to food and farming systems.	Dynamic food procurement provides an open digital marketplace for food producers and buyers. By removing many of the barriers to entry for suppliers, a more balanced market can emerge, creating substantial opportunities for local producers and suppliers.		"Launched in 2013, our Out to Lunch campaign is working to improve the food and service offered to children and families when they eat out. With the help of a team of 'secret diner' parents, the campaign compiles a league table, and aims to improve healthy menu development and encourages good sourcing and preparation practices."	

Our Achievements and Performance in 2022-23

Impact: Farming and Land-Use

Farming and Land-Use (FLU) is one of the Soil Association's key areas of focus. Our FLU team enables farmers to test how the practices we support work 'in the field', and to learn from sector collaboration. We achieve this by working on the ground - primarily through on-farm research and demonstration events. We also promote the latest best-practice learnings by collaborating with over 100 UK and European research partners and stakeholders, and influence policy partners.

Knowledge growth and improving practices in 2022-23

- We have delivered a series of workshops, webinars and 1-2-1 support through the DEFRA Future Farm Resilience Fund, supporting over 180 farmers with the changes in farming support payments. This generated a lot of positive feedback, most prominently from organic licensees and farmers considering conversion, highlighting how the impact of our work is felt across the sector.
- Through FABulous Farmers (FAB), we directly supported 100 farmers, and an additional three learning networks, in the transition to more agroecological practices on-farm.
- We have facilitated knowledge creation, data management and knowledge sharing for agricultural practitioners across the UK through [Farm PEP](#). These assets are accessible for farm audiences through a new digital tool that responds to their needs.
- We are ensuring that farm subsidies are designed to support organic farmers by managing a DEFRA ELM test and trial programme. As part of this, we have recruited 16 trial farms, adapted and road tested a Public Goods Tool (including training for farmers), and have agreed data protocols to ensure best practice targets are met.
- We are developing our forestry-specific support by establishing new agroforestry projects and learning networks, consultancy, and delivering 1-2-1 support and events.
- Through the Organic Farming Magazine and monthly newsletters, we continue to define our position as industry experts, providing features, answers to common farming challenges and news to over 7,000 subscribers. Our team also responds to enquiries from certified farmers and growers every month.
- We are pioneering an agroforestry carbon standard for the UK through a project team we have established. This will allow practitioners to prove their commitment

to sustainable practice and demonstrate that carbon sequestration is taking place on their farms.

- We also delivered an ELMs Agroforestry Test, investigating significant barriers to increased uptake of agroforestry by UK farmers. Project findings will inform the design of the Government's Environmental Land Management scheme, which will reward farmers for the delivery of public goods.

Building networks in 2022-23

- Bringing European agroecological research partners and stakeholders together, we launched five new programmes that we will participate in for at least the next four years. These are:
 - AI4SOILHEALTH, as part of the EU's Soil Health mission, will co-design, create and maintain an open access digital infrastructure, using AI and soil health understanding as measures.
 - Nature Based Solutions (NBS), which will train and upskill the next generation of soil advisors to promote soil health and implement soil health improvements.
 - LEGUMINOSE - working in partnership with the University of Reading, we are investigating intercropping through on-farm trials.
 - TRANSECT - a pan-European EU funded research project furthering the advancement, understanding and adoption of agroecology in farming. We are working with farmers, growers, policy makers and heads of industry, focusing on 11 innovation hubs.
 - ATTRACTISS - we are working with agricultural stakeholders across Europe to increase the impact of Innovation Support Services by understanding and using them better.
- Established 11 new field labs through Innovative Farmers (IF). This is enabling farmers to be a part of pioneering research on topics such as strip tillage in horticulture, feeding willow to lambs and bale grazing. The programme has worked with around 750 farmers on over 150 field labs across the UK in its 11 years of operation. Each field lab bringing farmers and researchers together, helping them make practical changes towards nature-friendly solutions in agriculture. Last year IF had a reach of over 5 million people in the farming press, and hundreds of millions in the public media. It now has a engaged community of over 10,000 twitter followers and almost 4,000 newsletter subscribers - so even farmers not involved in the field labs can benefit from our work. Recent field lab findings can be seen in the [2022 Field Lab Journal](#).

- In Somerset, we co-hosted a demonstration event with Upstream Thinking and Agriculture and Horticulture Development Board on herbal leys for livestock farmers, and in North Wales we created a network event for farmers on using trees and herbal leys to improve soil health. These are practices that directly impact our farming audience, as herbal leys have benefits, such as boosting biodiversity and being productive even in periods of low rainfall, that can help alleviate the issues they are facing as a result of climate change and funding issues.
- In partnership with the Woodland Trust, the team have set up the fundraising and are project-managing the largest Agroforestry Show to date, planned to take place in September 2023.

Enabling change in 2022-23

- The Soil Association is now seen as the “go-to” non-governmental organisation (NGO) on agroforestry/farm woodland, with a positive Governmental policy response in England, Scotland and Wales, extending and reinforcing our ability to influence. One example of this is that we commissioned modelling that showed how agroforestry and farm woodlands could cost-effectively meet UK tree planting targets, which is now being widely used by civil servants.
- Working jointly with RSPB, we have secured a ground-breaking new Consensus on Food, Farming and Nature, signed by farming leaders and CEOs of the green NGOs. By doing so, we will be an instrumental part of creating the economic and regulatory frameworks that will ensure all food production meets the need of people and the planet.
- We ensured nature friendly farming's feasibility by successfully securing government commitment to 50% local/organic procurement. We are now working closely with DEFRA and are advising the Labour shadow DEFRA team who have matched the commitment, safeguarding implementation.
- We held successful Scottish Parliament & London Agroecology conferences in 2022, with strong Ministerial endorsements, and have since secured commitments to organic and agroforestry in Scotland and in the Environmental Land Management Scheme (ELMS) in England.
- Our new Nitrogen Collaboration of NGOs helped secure a new legal target to reduce agricultural Nitrogen pollution of water by 40% by 2037.
- We supported the development of Soil Association Exchange, a new service to help farmers transition to more sustainable practices, and get financially rewarded on the way. This involved piloting the on-farm delivery, testing the platform and training and supporting the new dedicated advisors. This means that farmers

participating in the programme will have access to decades of Soil Association research and development.

- FAB's project outcomes influenced our policy work, including on the Sustainable Farming Incentive, and provided evidence for the value of advice and learning networks in increased uptake of agroecological farming practices. We also hosted DEFRA at a FAB demonstration farm to discuss our policy paper *'making farm policy fit for an agroecological future in England'*.
- The team completed two Knowledge Transfer and Innovation Fund projects in Scotland on Reduced Inputs and Agroecology Coalition, promoting skills development and knowledge transfer in the primary agricultural sector as well as promoting competitiveness, resource efficiency, environmental performance and sustainability.
- We have been finding pathways to relate carbon sequestration back to farming practices through our Carbon Assets for Soil Health programme . The learnings from this project will be used to support farmers to improve soil health on-farm by facilitating industry-wide knowledge sharing and collaboration.
- Organic-PLUS (O+), a project focusing on minimising certain contentious inputs used in certified organic agriculture across Europe, has been successfully completed. Within this project we reviewed a variety of resources with a focus on improving the appeal of moving away from these. Alongside key stakeholders, we are part of the Organic Forest Nursery Research Project, which aims to increase the supply of UK grown organic tree and hedging plants. This aims to improve the supply of organically certified stock in UK nurseries, which currently falls significantly short of potential demand.

Looking ahead to 2023-24

The team will focus on the successful continuation of established and new programmes and on maximising the use and availability of our communications resources to ensure we reach as many farmers, growers and foresters as possible.

Increasing our focus on responding to significant challenges in the organic market, we will work in partnership with the English, Scottish and Welsh Organic Forums, policy makers and key stakeholders across the supply chain.

We will also prioritise the piloting of the 'Whole Farm' approach to carbon codes, and continue supporting the uptake of agroforestry at scale, including through the major Agroforestry Show planned to take place in the Autumn.

In terms of policy influencing in the farming sector, we aim to:

- Leverage our 'Consensus on Food, Farming and Nature' with timely collective interventions – including convening the politics keynote at Groundswell – to secure cross-party support in lead-up to the 2024 General Election. In response to our advocacy, Scottish Cabinet Secretary Marie Gougeon will host a Retailer Summit on Organic in Scotland.
- We will develop and launch a citizens engagement campaign advocating government action on intensive poultry units and pollution in the Wye catchment, in collaboration with Client Earth and local stakeholders.
- In the lead-up to Defra's promised Land Use Framework we will provide thought leadership on the future of agroecological horticulture and farming in the uplands.
- We will influence the Scientific Advisory Committee on Nutrition review of ultra-processed food, with support from the Faculty of Public Health and the Obesity Health Alliance.

Image below: Market Gardeners at Woodoaks Farm credit: Soil Association



Impact: Healthy and Sustainable Diets

In pursuit of our strategic goals to influence dietary transition across the UK and promote healthy and sustainable food for all, we have recognised that our best and most impactful programmatic work draws on our expertise in three key areas or levers for change: Public sector food & drink; Networks and enablement; and Frameworks for change.

Public sector food & drink in 2022-23

Public sector food and drink is strategically significant in dietary transition, not just for the scale of reach, but that it also caters for some of the most vulnerable in society from children to patients, the elderly to prisoners.

- In Scotland, our work to provide healthy and sustainable meals to all gained another foothold as we welcomed another new Local Authority, East Dunbartonshire Council, to the Food for Life Served Here (FFLSH) scheme in December 2022, and we are delighted that our funding relationship with Scottish Government is continuing for a further year.
- Despite the difficult external context that caterers are operating in, and the negative effect this has had on the reach of the FFLSH scheme and the number of meals served this year, we have welcomed a number of new school caterers to the scheme. We have also seen significant interest from workplaces and the hospital sector. There are currently 5,225 schools and Early Years settings serving FFLSH meals across England and Scotland.
- The pilot we are running in Glasgow to explore FFLSH in other parts of the public sector beyond schools is continuing at pace with interest from further and higher education settings, and Scottish Government workplaces.
- We are also underway with a review and refresh of our FFLSH Standards, ensuring that they and the scheme stay relevant and impactful for our key audiences.

Food networks & enablement in 2022-23

Many of our programmes have networks at their core and we have seen the value of a networks approach be demonstrated by the surge of interest over the last 12 months in Sustainable Food Places, Food for Life Get Togethers and our newest programme My Food Community. Our role in these programmes is to bring together amazing local change-makers and support, guide, enable and upskill to help them achieve local food system transformation.

- Food for Life Get Togethers will continue for a fifth and final year, funded by the National Lottery Community Fund. This will see us embed the learnings from the programme into enduring legacy and develop sustainable solutions for the new programmes that it has created, such as My Food Community.
- The main programme of Food for Life Get Togethers activity will conclude in June 2023, and we have been bringing together over 100 partners and stakeholders at a series of regional networking events over the last few months to celebrate all the impacts learnt so far, the connections made and the power of networks that have been formed.
- During the last four years, 3,705 groups across 93% of UK local authorities have been engaged with the programme. The total reach of Get Together events has been estimated at more than 145,000.
- In total, My Food Community has recruited and trained 124 future food leaders, delivered 130 hours of training, and awarded more than £51,000 of action grants for innovative solutions to local food issues, giving participants the opportunity to put their newly developed skills into practice by implementing a food-based project in their local area.
- 76 members enrolled in the second cohort for My Food Community to learn more about food leadership. This builds on the 38 people who signed up for cohort 1 in 2022.
- We held our first Sustainable Food Places conference in four years in March, and had 160 people attend, each representing a food partnership from across the UK. The conference saw a range of workshops, networking sessions and an awards ceremony.
- We recruited a new Head of Networks & Partnerships in January 2023 who will lead our Sustainable Food Places programme and our vital Food for Life Get Togethers legacy work, as well as develop and lead our organisational approach to networks and partnerships.

Enabling change in 2022-23

A number of our largest programmes (Sustainable Food Places, Food for Life Served Here and Food for Life Schools & Early Years Awards) offer stakeholders a framework to follow in order to deliver change in their settings, services, places or communities. These programmes provide stakeholders with measurement of how they are currently performing against a set of criteria or standards, an improvement plan with offered support, and the recognition of achievement in the form of an award.

- Sustainable Food Places continues to grow in scale and impact. Demand from places to become part of the Sustainable Food Places network remains high, with

nine new places recently applying for membership to join the existing 86 food partnerships, working across all nations within the UK to change their local food systems.

- We also welcomed new local authority commissions in Bradford, Lancashire and North Northamptonshire, and are renewing our commission in Walsall. Commissions benefit local communities because they take advantage of the fact that the Food for Life programme is built around a series of core elements applied flexibly to meet local needs, allowing approaches that are unique to each location.
- We have also been re-developing the Food for Life Schools & Early Years Awards to ensure they continue to stay relevant and impact-driven. The number of schools and Early Years settings enrolled or awarded as part of Food for Life has increased to 1,284 in the past 12 months.
- 31 Sustainable Food Places award holders (22 Bronze, 7 Silver, 2 Gold) to date, for which places must at a minimum demonstrate that they have cross-sector food partnership is in place, with activity and impact delivered across Sustainable Food Places' focus areas, as well as a wide range of initiatives, policies and strategies that support access to healthy and sustainable food.
- We were the leading voice in the media in response to the weak Government response to the National Food Strategy, boosting our visibility and ensuring that our established audiences, members, and supporters see us as authentic to our values.
- Our Out to Lunch campaign shone a spotlight on children's food in visitor attractions with the help of secret diner families and secured a major exclusive in the Daily Mail. We found that children's menus at attractions are suffering due to rising ingredient costs and staff shortages. The campaign is already making a big difference. Nine of the attractions our diners scored have committed to serving vegetables with every meal within the next two years and, following last year's campaign, high street chains are serving more veg on plates and less sugar overall.
- Our Stop Poison Poultry campaign secured over 30,000 petition signatures and has succeeded in putting the issue of hazardous pesticides in chicken feed supply chains on the agenda for supermarkets.
- Our Taking the Biscuit campaign shone a spotlight on the NHS Food Scanner App and how it recommends swaps to ultra-processed food whilst ignoring the health risks associated with them, securing the support of influencers and MPs who have asked parliamentary questions of Health Secretary Steve Barclay.

Looking ahead to 2023-24

Our focus for the next 12 months will be on making progress towards our headline strategic outcomes:

Every child: Every child has at least one healthy and sustainable meal every day, setting the habits of a lifetime

Local change-makers: Local food system leaders are well supported nationally to scale up their impact

All our activities will be pulling towards the below goals:

- More children eating a healthy and sustainable meal at schools and in early years settings
 - Grow the number of school and Early Years caterers engaging with Food for Life Served Here, by developing and launching a revised service offer that meets caterer needs and adds enhanced value.
 - Continue partnership working with Scottish Local Authorities.
 - Mobilise two new Public Health commissions in Lancashire and West Northamptonshire.
 - Secure further and retain existing Local Authority commissions with schools and early years settings part of the intervention.
 - Continue to proactively seek opportunities to influence supply chains and advocate for dynamic food procurement in the public sector.

- More children eating a healthy and sustainable meal in out-of-home children's food environments
 - Grow number of Food for Life Served Here licensees from children's out-of-home food environments, beyond educational settings e.g. visitor attractions, high streets, and children's play centres.
 - Develop interventions that impact on children's food environments in places 'beyond the school gates'. More Local Authorities and networks of local change makers working towards healthy and sustainable dietary transition in their local areas, with emphasis on children's food environments. Deliver the final year of Phase 3 of the Sustainable Food Places programme, and develop sustainable future solutions to secure ongoing impact from the programme.
 - Develop a sustainable solution for My Food Community.
 - Seek opportunities to deliver a broader range of interventions in communities and places that tackle the climate, nature and health crises through good food.

- o Continue work in Glasgow on a Food for Life Served Here public sector pilot, leading the way for other Scottish public sector organisations and Local Authorities to follow.

Image below: Lunch Outside credit: Little Foxes Forest School/Soil Association



Impact: Our Standards

Soil Association's Standards put organic principles into practice across a wide range of topics including farming and food processing, aquaculture, textiles and health and beauty.

Standards compliancy with changes to regulation, including those brought about by Brexit

In January 2023, we published significant updates to 24 standards documents to ensure our baseline and higher standards are all in line with regulatory changes, and to improve useability for our audience.

Standards development activities in areas of challenge – palm oil, packaging, poultry, aquaculture and Food for Life Served Here

- We are working towards stronger safeguards to protect High Conservation Value in Soil Association organic supply chains. In January 2023, we published a new standard requiring oil palm ingredients used in Soil Association certified organic products to carry an additional sustainability certification such as RSPO Identity Preserved or Segregated, amongst others. A standards consultation was carried out to understand the practicalities and consequences of implementing this new requirement. Both the consultation and the accompanying development work were overseen by the Deforestation Task and Finish Group.
- We made ongoing contribution to the Food for Life Served Here standards refresh – recruiting an independent 'task and finish' group to guide the work and inform the standards development.

International influencing – particularly in relation to the EU Organic Regulation and leading a review of the global organic movement's strategy in relation to standards and integrity

In response to the new EU Organic Regulation (848/2018) being applied in Northern Ireland, our Head of Standards and Best Practice, Chris Atkinson, chaired a working group consisting of 11 organisations, including all UK and Irish organic certification bodies, DEFRA and NICA (Northern Ireland Control Authority). This successfully encouraged alignment across the UK, resulting in an agreed approach to the new regulation that worked in the context of the Northern Ireland protocol, and ensured our own documents were ready in time for the implementation deadline.

Successful completion of standards reviews for our part-owned standards – GOTS and COSMOS

We contributed and oversaw the review of our part-owned international standards for textiles and health & beauty – GOTS and COSMOS, continuing to play leading strategic roles in both organisations.

Supporting Soil Association Certification with evidence, claims and enquiries around organic, including contributing to the update of the ‘What you can say?’ document

We convened and coordinated independent ‘task and finish’ groups to inform our aquaculture, packaging and poultry standards development work.

Looking ahead to 2023-24

In the 2023-24 financial year, our standards plan aims to:

- Ensure our standards documents are compliant with regulatory changes, including the new EU regulation which is relevant for Northern Ireland so must be reflected in our documents.
- Address key areas of our standards where implementation or impact needs to be urgently addressed – namely packaging, poultry, Food for Life Served Here and aquaculture.
- Contribute to and influencing the direction and content of the new UK Organic regulation.
- Respond to, and where possible influence and contribute to, the direction of new UK regulations that impact organic businesses – e.g., gene editing and eco-labelling.
- Contribute to and learn from the international organic movement – maintain key leadership roles in Europe and beyond, in order to ensure positive sector development and share useful learnings.

Impact: Joining Forces for Positive Change

Soil Association is a well known and loved charity with 47% of the UK public knowing our name. Our work as a charity is far reaching, aided by a number of sub-brands to focus our engagement with particular groups of supporters. These include Innovative Farmers & Food for Life Get Togethers to listen from the ground up, our partnership network Sustainable Food Places to drive change in every community, and engaging businesses and organisations in change with our sub brands Food for Life, SA Certification & the launch of our new service Exchange. The Soil Association organic symbol appears on more than 50,000 products every year, helping shoppers make informed decisions every day.

Growing Knowledge in 2022-23

We have reached new people to help them start to understand agroecology and its benefits.

- Our 'Ten Year Transition to Agroecology' is one of the most popular sections on our website with over 30,000 views in 2022-23, with the majority of users coming to the website directly through their own search as they know that we can provide information and guidance on this topic.
- A key indicator of our reach and ability to make change is our website; in the financial year 2022-23, we recorded 839,071 unique users, up 10.4% compared to 2021-22. These users completed a total of 1.2m sessions, with an average of 1.37 sessions per user (up 2.1%), indicating that people are coming back to our site rather than just making one-time-only visits.

Listening from the ground up and building networks in 2022-23

Our media presence has continued to provide information and support debate.

- We had over 20m social media impressions with our engagement rate growing by nearly 30%, meaning that our content is being seen and understood by more people than ever. We have a combined reach of over 258,000 across Facebook, Twitter and Instagram, compared to 250,000 last year.
- Our PR growth, a key indicator of how authentic our audience feels we are, also highlights the reach of our content and messaging. PR visibility is growing through a combination of media connections and well-timed content. Inspiring stories from our work on the ground are feeding directly into policy asks and hitting mainstream issues like cost of living and free school meals. Organic September has once again seen a peak in coverage, but the biggest single impact was

coverage of (then) Prince Charles' attendance at the IF 10th anniversary celebration.

- Our website brand refresh has ensured that one of our most powerful assets is fully representative of the Soil Association, and half a million branded pages have already been viewed.
- We celebrated diversity in the natural world and in our own society through these channels by creating content inspired by the lives of people we work with for key moments such as Pride and Black History Month.
- We also launched new Facebook group to deepen and cultivate engagement with our Facebook audience - getting more than 34,000 reach and strengthening our ability to be seen as knowledge holders with that particular audience.

We have continued to listen from the ground up, using our ambassadors to promote collaboration and united messaging across a variety of sectors

- With an audience of 500 people (100 in person and 400 online) and with Andy Cato as our keynote speaker, we hosted the 4th Peter Melchett Memorial Lecture. The lecture aims to challenge orthodoxy and create debate to stimulate fresh thinking within the food and farming sectors; this year, the debate centred on the topic of 'Can innovation unlock an agroecological farming future?'.
• Farmers are critical to our work and beyond our on-farm work, we were able to meet with hundreds of farmers at key events such as the Oxford Real Farming Conference and Groundswell this year. Our ambassadors come from a diverse range of farming backgrounds, and are fantastic champions for Soil Association and agroecology. They help by contributing to panel events and discussing sustainable farming, updating the farming community with photos and video across social media, and conducting media interviews as interesting, nature-friendly farmers.
- We raised vital funds for our work by successfully securing Monty Don's support to present our BBC Radio 4 appeal. This also attracted a new pool of potential supporters by raising our profile with Radio 4 listeners.

We have made it easier to get involved

Following a process of listening to a range of citizens we added a pledge functionality to our website. We know how daunting the change that is needed can seem and we learned that people want to register their commitment as well as have inspiration about the individual actions they can take. Top pledges this year included:

- Plant one bee friendly herb or flower this month (258 pledges)
- Make your garden a wildlife haven (203 pledges)

- Say no to plastic and bring a tote bag with you when out shopping (176 pledges)
- Eat two meals a week with seasonal food grown in the UK (159 pledges)

We met with many different communities to create natural solutions together in 2022-23

- We created the new role of Head of Policy in Wales and appointed Andrew Tuddenham, who has since represented SA in a Senedd hearing on the Food Bill. Andrew was previously a Farming Advisor for the National Trust and is using his experience to explore the particular opportunities, risks and needs for Wales and the Soil Association, which will strengthen our ability to make change in a country where 90% of land area is used by agriculture. We also secured funding for Soil Association Exchange in Wales, which will allow us to build substantial activity in the country in the years to come.
- We brought our life to work and shared our plans with supporters and potential funders, as well as politicians, through a number of events at locations including C.Hoare & Co. Bank, Eastbrook farm, Woodoaks farm and The Good Plot.
- We have direct influence with civil servants and politicians from across the UK and devolved administrations, and attract high profile individuals to our events. This allowed us to invite a number of speakers to our Agroecology Conference to share insights on the application of agroecology in farming, including the then Secretary of State George Eustice and Baroness Bennett, as well as other members of the House of Lords.
- We continued to campaign for very targeted changes in the food system and used petitions to make the demand for these changes obvious to leaders in business and government. Over 40,000 supporters helped us to champion change in the poultry supply chain and the incorrect promotion of Ultra processed foods through our Stop Poison Poultry and Taking the Biscuit campaigns.
- Beyond the UK we are accelerating the adoption of agroecology in Europe by being actively involved in international forums like IFOAM and FSC.

And our incredible members have continued to support us with their passion, interest, time, and essential financial support

- We maintained an excellent member retention rate at 91% through the year. We are really pleased with this; the dedication of our long-standing members is very valuable.
- Despite the cost-of-living crisis, we kept member numbers steady, at 10,500, by recruiting members each month through a range of activities throughout the year, despite the cost-of-living crisis.

Looking ahead to 2023-24

Next year, we aim to:

- Explain our key solutions in agroecology, including organic systems, and make these relevant to all.
- Engage a wider range of politicians as parties prepare their manifestos to ensure their policies will deliver for climate, nature and health.
- Widen our network of farmers, business operators and finance providers to provide benefit from our Charity, Certification, and Exchange services.
- Broaden our conversation with citizens to build change from the ground up in all parts of the UK – from the most striving in our cities to the largest landowners in our countryside.

Our planned work will revolve around:

- Developing a new proposition for membership, and a new lottery product for supporters to maximise income and reach new audiences.
- Launch a Development Board to grow our network of High Net Worth Individuals to secure and grow philanthropy income.
- Showing even more people the transformative potential of agroecology by holding events at Eastbrook farm and Highgrove.
- Hosting a stand in the Discovery Zone with Blue Diamond Garden Centres at RHS Chelsea, inspiring more citizens to take up nature friendly gardening.
- Enhancing every stage of our supporter journey through better measurement, insights, and technology, and ensuring they all feel valued, informed, and thanked for the work they make happen.
- Continue to grow the supporter pool through our Nature Friendly Gardening and Sustainable Living Guides.
- Take account of fundraising trends to maximise opportunities to raise funds to deliver our strategy to 2030.

Soil Association Group

How We Fundraise

The charity benefits from varied income streams – from people, our members, companies, trusts and statutory funders. Last year was a challenging fundraising environment for us, with environmental causes taking a back seat as funders focussed more on solving immediate critical issues such as alleviating the problems cause by the cost-of-living crisis, support Ukraine and natural disasters. However, having such a range of income streams allowed us to dial up fundraising in areas where we could see the greatest results, to enable us to continue our charitable activities.

- Soil Association supporters can be assured that we are registered with the Fundraising Regulator and we comply with the regulatory standard for fundraising.
- Our supporters and members continue to play a critical role for the charity, we value their support, their opinions and especially when they are able to add their voice to our campaigns.
- We continue to strive for all our supporters to have the very best giving experience possible, we want them to feel valued in all they do for us.
- We have had no complaints about our fundraising and nobody has contacted the Fundraising Preference Service to ask to be removed from our database.

Our People

Equality, Diversity, and Inclusion (ED&I)

We all share one Earth, and we can make it work for everyone. But only if, as an organisation, we become more diverse and more inclusive.

- Throughout the year, we continued to develop our ED&I approach, with the support of a senior ED&I consultant we identified areas for improvement, set up an Inclusive Group and Forum and support groups, and delivered training to our new group of ED&I champions.
- We have begun to reach out to form new contacts in the community and signed up to the Wildlife & Countryside LINK Ethnic Diversity Route Map.
- We remain committed to the Disability Confident Scheme, The Good Business Charter and the Bristol Equality Charter.
- When recruiting new people to our team, we give full consideration to applications from people with a disability where the candidate's aptitudes and abilities meet the requirements of the job. We offer additional support to interviewees where requested. Opportunities are available to people with a disability for training, career development and promotion. Where existing employees become disabled, it is our policy to provide continuing employment wherever practicable in the same or an alternative position and to provide appropriate training.

These are all small steps on a long path. We are determined to take greater strides in the coming year, by fully embedding ED&I within all our people policies and developing a strategy to develop a more diverse board of Trustees.

Investing in our People

We continue to make use of the Best Companies survey tool, for employees to confidentially feedback on how they feel about working for the Soil Association. The organisation retains a 1-star rating, continuing to demonstrate very good levels of workplace engagement. Particular strengths were employees' views of their managers and their teams. However, not everyone felt they were fairly paid compared with those working in similar organisations and many employees would like more support to grow in their roles. Taking on board this feedback, we are improving our pay and benefits and the focus next year will be on training and personal growth.

- The cost-of-living crisis has made things very difficult for many people working in the UK, including many members of our team. We continue to be a Real Living Wage employer and when the latest rise was announced we implemented it immediately, rather than waiting six months until the deadline.

- We improved our sick leave, maternity leave and paternity leave benefits.
- We redesigned our pay structure and carried out external benchmarking to ensure we are paying competitively compared with similar organisations. The new pay system will take effect in July 2023; we will continue to be a Real Living Wage employer and will pay all roles at least 90% of the median market pay. With staff costs our largest bill and inflation currently so high, it is a real challenge to increase beyond this, but it is our ambition to move everyone towards median market pay.
- The Soil Association has a recognition agreement with the UNITE trade union and we consult with union representatives on matters relating to the employment terms of employees.

Recruitment and retention

Many employers faced a higher than usual employee turnover during 2022 with the Soil Association no exception, and the challenging jobs market made it hard to fill gaps in critical roles. The business growth within SA Certification and Exchange added to the high levels of recruitment. Over the year employee numbers rose from 359 to 379. Whilst growth in the subsidiaries is expected to continue, the impact of cost inflation will require some reduction in the charity's headcount, achieved for the most part through unfilled vacancies and redeployment.

Last year we had four Green Interns, one of whom has been successfully employed here subsequently. These are 6-week schemes for 18–28-year-olds in the West of England that provide access to paid training to learn about environmental activities. There are eight current apprenticeships studying a range of areas.

Adapting to a changing world

Along with many other organisations, we have been navigating the post-pandemic world of hybrid working, looking for the perfect balance of flexibility, working effectively as a team and the creativity that can come from being together. We consulted our team for their views and will be finalising our new hybrid working policy next year.

Employee health, safety and wellbeing

As we all began to travel once more, our focus moved away from keeping people safe from Covid-19 to making sure everyone is safe when out and about, whether conducting certification audits or visiting education settings. We invested in a dedicated Health, Safety and Environment post, delivered Health & Safety training, and we began a root and branch review of our Health & Safety processes.

Through the year, we continued to support employee wellbeing, including giving everyone a Wellbeing Day to take during the winter months of 2022-23. Employees have a number of resources available to them, including a confidential counselling and

advice service (for employees and their immediate family) and support through managers, the Human Resources team and colleagues who are trained mental health first aiders.

Our values and living our brand

This year, a big moment for us was launching our new shared values of inclusive, grounded and nourishing. This will help to unite our colleagues behind the principles we all share and would like to work in accordance with. We also performed well in our Best Companies survey, scoring above one star in the 'My Manager', 'My Team', 'Wellbeing' and 'Giving Something Back' categories, highlighting that people working at the Soil Association feel that we are above average in these areas.

These values, and the activities they correlate to, are allowing us to live our brand. We are finding our brand voice – enhancing our guidance around sensitive language as part of our dedication to cultivating an inclusive community both internally and externally as a key cornerstone of our brand. We have also set up new communities of practice around data, email marketing and influencer engagement.

Joining forces with our teams through internal communications

To keep connected and benefit from the contribution of our whole team we operate an extensive range of internal communications activities. These complement formal consult arrangements with our union Unite.

- All company team meetings to explain the plan for the year, report the state of our finances as well as celebrate progress together with input from across our teams
- In person events which allow the directors to further explain plans and key initiatives as well as take feedback and co-create solutions to specific topics.
- Learning and engagement events to support our cohort to feel a sense of belonging and learn about various topics ranging from our causes, the market, and other sector organisations to mental health.
- Specific consultation processes on issues like developing a new approach to fair pay. These processes use a mix of digital feedback and working groups to ensure our solutions are workable and valuable
- An ongoing drumbeat of internal newsletters – allowing space to share progress, successes, relevant information from the wider world, colleague experiences and a specific focus on advancing our ED&I agenda
- A formal review of employee satisfaction through Best Companies survey and a cascade of results and plans for improvement throughout the teams

Consideration of Directors' Responsibilities

Section 172 of the Companies Act 2006 requires the directors to act in the way they consider, in good faith, would be most likely to promote the success of the charity to achieve its charitable purposes. The Act states that in doing so, the directors should have regard, amongst other matters, to:

The likely consequences of any decision in the long term

Soil Association's strategic goals were developed as part of a long-term approach to improve access to information about climate change and choices that citizens, farmers, policymakers and businesses can make to counter it. We routinely review external developments and assess future trends to ensure that our plans can be adapted as needed to meet changing circumstances.

The interests of the company's employees

Our colleagues are a vital part of the Soil Association group, whether they work within the Charity, Certification, or Exchange teams, or with one of our partner programmes. We regard regular engagement with them as a top priority, and our employee engagement levels are important to our progress. This year, through our programme of values workshops colleagues from across the group have been able to share their views on the organisation's values and identity; the feedback from these sessions is now being applied to our working practices.

The need to foster the company's business relationships with suppliers, customers and others

We prioritise beneficial relationships with all our stakeholders, as well as our wider audience. They will continue as our reach grows through social media activity and member recruitment.

The impact of the company's operations on the community and the environment

We recognise the importance of accountability and transparency to our community, members, and supporters and as such recognise that the way our activities affect the environment should be as transparent as possible. As such, we have compiled information on our environmental impact which can be found in the section entitled "Streamlined Energy and Carbon Reporting". We also hold regular citizen panels to assess our impact on beneficiaries, with groups that span supporters and non-supporters.

The desirability of the company maintaining a reputation for high standards of business conduct

We are regulated by the Charity Commission as well as by the Fundraising Regulator, ensuring that our conduct remains close to both our organisational values and what our audience expects from us. In recruitment, we ensure that everyone who meets the requirements for a position has equal opportunity and access to apply, and that applicants with criminal records are considered on their individual merits unless the posting is exempt from the Rehabilitation of Offenders Act 1974. In working practice, we also adhere to the actions set out in our Modern Slavery Statement so that our stakeholders and business partners can be assured that our practice is ethical throughout our whole supply chain.

The need to act fairly as between members of the company

Having a fully equal, diverse, and inclusive organisation remains one of our prime considerations. We want to be as accessible and relevant to as many people as possible, and we recognise that we need to diversify both our internal practices and external activities in order to ensure that this develops. More information on our Equality, Diversity, and Inclusion work can be found under the People section.

Soil Association Certification

The Soil Association Certification Limited¹ (SA Certification) business is a wholly owned subsidiary of Soil Association Limited and, in that context, remains fully engaged and committed to aligning its business with the overall Group strategic ambitions as recently set out in the Group Strategy to 2030. The two core platforms the Group strategy has focused on; a 10-year transition to Agroecology and Sustainable forestry, and a 10-year transition to Healthy and Sustainable Diets, are therefore very much the lens through which we approach the SA Certification strategy and business plan. The business has proven financially stable through the challenges of the last financial year, delivering a year-on-year increase in turnover of £561,000 (+5.5%).

Supporting businesses and standards in 2022-23

During the last year, SA Certification has supported farmers to convert to organic farming. In order to support this, we have:

- provided direct support and guidance for new entrants, hosting organic conversion events, and providing information about the economics and practicalities of organic conversion and production.
- Introduced a new Farming Trade News newsletter which is achieving industry leading open rates, averaging 45%.
- Exhibited at Groundswell (regenerative agriculture event) and Oxford Real Farming Conference. The latter included thought leadership in convening and chairing a panel discussion "Growing in Common Ground - What's needed to make the united visions of organic, regenerative and agroecology flourish?" that hosted a capacity crowd of several hundred delegates.

In order to support the UK's organic businesses, in this financial year SA Certification has:

- hosted multiple events and campaigns to share market and consumer insights and support our organic licensees as they adjusted to the changing trade environment and the emergence of new opportunities.
- created new assets to enhance citizen understanding of the Soil Association organic symbol, led Organic Beauty & Wellbeing Week, and coordinated the industry wide Organic September campaign in partnership with the Organic Trade

¹ Throughout the sub-section entitled "Soil Association Certification" any reference to 'we', 'our', 'us' or 'SA Certification' refers solely to Soil Association Certification, a separate legal and financial entity from the Soil Association Charity

Board. The latter championed a petition to gain the new Prime Minister's attention, which received 50,000 signatures.

- Over the year we engaged with approximately 2,000 people through 19 hosted events and talks including on-farm organic learning days, organic fresh produce forum, export webinars, organic beauty and wellbeing panels, selling online sessions and regenerative agriculture webinar.
- Hosted bespoke 'selling online' events and by working in partnership with Amazon, listing over 19,000 SA Certification products under their 'climate friendly pledge' scheme to support customers make more sustainable choices.
- SA Certification worked alongside the Organic Trade Board and many organic businesses and retailers to hold another successful Organic September. With several major retailers taking part alongside hundreds of independent retailers, box schemes and farm shops, levels of engagement increased significantly as the message that nature has the answer hit home. The campaign achieved the following:
 - 5.9m social media reach
 - 920,000 social media engagement
 - 33 press pieces with increased prominence of organic mentions
 - 314 independent retailer point of sale packs distributed

Influencing diverse organic markets in 2022-23

The Soil Association plays an instrumental role in influencing the development of international standards: The Global Organic Textiles Standard (GOTS) and the COSMOS standards for organic and natural textile and cosmetic products respectively. SA Certification organic textiles clients reported a 35% increase in sales in 2022, making the market worth over £92m. Textile businesses have continued to invest in their stores and products which has helped to increase the overall market significantly. In fact, 2022 saw the continued demand for organic cotton exceed supply, with many licensees looking to increase their organic offer by using organic in conversion cotton.

- The market for certified organic and natural beauty grew +7% in 2022 with the market now worth over £147m. This is nearly double the market size five years ago, driven by continued growth of emerging brands. Certification makes it easier for shoppers to understand and choose products that align to their values, and wider consumer trends for 'clean beauty' continue to embed the sector in the mainstream.
- SA Certification has been working to build relationships with licensees and interested parties such as Cosmetic Executive Women, creating a number of panel speaking opportunities. Organic Beauty and Wellbeing Week included influencer workshop, limited edition curated pack with a key retailer and a city centre pop up shop. The specialist publication of the Organic Beauty Market

Report reinforces this industry expertise and opportunity to connect with related organisations and industry experts.

Worldwide impact through forestry in 2022-23

- We now certify over 25m hectares of forest worldwide.
- China and Japan remain our largest countries by certificate number representing about 45% of all our chain of custody clients.
- There has been a notable increase in new PEFC certificates including global markets Australia, Japan, Turkey, and the UK.
- The Training team delivered the last of the remote FSC auditor induction courses in March with 4 courses and 53 people trained from 12 different countries (including 8 staff) covering FSC Chain of Custody, FSC Forest Management and ISO Lead Auditing. The first in person FSC Forest Management auditor induction course was held in Turkey in April with 10 trainees from the Turkish Foresters Association.
- We developed refresher training for our agent in Indonesia to improve the integrity of our auditing and close Assurance Services International findings. The training was delivered in February and topics included evaluation of High Conservation Values, Health and Safety in Forestry and Indigenous Peoples Rights.
- Under our Excellence in Forestry programme we delivered two FSC Ecosystem Services courses in Vietnam and Laos also in February, WWF provided the in country support along with local NGOs and Forest Companies who contributed to providing some interesting field sites including an Indigenous managed natural community forest in Vietnam and a plantation working on extensive natural forest restoration in Laos. We also revised our Woodland Carbon Code course to align with the new standard and have run 4 one day workshops with a total of 42 attendees (including 3 staff).

Looking ahead to 2023-24

SA Certification will continue to provide a high level of customer service through day-to-day inspection and administrative operations. Business development and marketing tools will support clients with delivery of high-quality insights, guidance, and marketing support via multiple channels (e.g. direct account management, digital, social, press and physical/ hybrid events) with increasing reach. Finally, the focus will be to continue to shape the wider organic market, engaging retailers, investors and government with more structural support. We will:

- engage major retailers and influential NGOs to secure support for organic in line with sustainability commitments.

- Continue to work with brands on communicating the organic message and importance of the Soil Association Organic symbol and continue to support them to access new routes to markets.
- Help clients adapt to commercial, technical or regulatory changes in the trade environment (live examples include the new Gene Editing bill)
- continue to hold engagement events to support those farmers interested in conversion to organic, and will develop resilience support for organic clients, particularly those in key categories (dairy and poultry) facing challenges relating to rising costs.

New business growth in the forestry and chain of custody sector is set to continue. Over the next months we plan to work further on our marketing strategy and how we position ourselves relative to competitors in the marketplace across the globe. In 2023, we plan to hold a Global Event for our Forestry Training network, as well as continuing to deliver existing training courses and build on our “Excellence” capacity building work done to date (ecosystem services/responsible forest management) to further develop new training offers.

Woodland Carbon Code, Peatland Code and Wilder Carbon code are each projected to increase substantially over the next year as momentum continues to build in the natural capital space sector. Due Diligence auditing services in partnership with the UK Timber Trade Federation is growing rapidly and now has a dedicated role to lead it and will also explore the opportunities around due diligence provision for a range of Forest Risk Commodities. This opportunity is driven by the developing anti-deforestation legislation across various jurisdictions. Additional development work for 2023-24 includes expanding into global carbon and ecosystem service schemes and bringing integrity and value to the developing nature markets in the UK.

Soil Association Exchange

Soil Association Exchange (Exchange) is a new on-farm and online service aiming to become the industry standard for measuring, improving and rewarding the ecological performance of all UK farming. Exchange will support farmers to make changes on their farms and explore and reap the rewards of farming more sustainably.

Key Successes in 2022-23:

- Visited over 75 farms, covering over 36,000 hectares.
- Launched the Exchange digital platform on web and app stores.
- Offered over 600 pieces of advice and guidance to farmers on how they can improve.
- Onboarded 40 new advisors and technicians to scale up farm surveying for 2023.
- Expanded the team from 1 to 10 full time employees.
- Established a new company 'Soil Exchange Limited', wholly owned by the Soil Association Charity, and began the process of transferring the Exchange business into this new part of the charitable Group.

Looking ahead to 2023-24

In the coming year we will:

- Continue our partnership with Lloyds Bank, with up to 400 Lloyds customer farms looking to go through the service by the end of 2023 calendar year.
- Conduct new pilots with the Co-op supermarket, Nestlé and the National Trust. Exchange will be out on those farms during 2023.
- Launch a 'free registration' version of Exchange to all Lloyds customers mid 2023, and then out to the wider farming industry by the end of the year, enabling all farmers to try Exchange.
- Review the scientific methodology following one year of implementation – due to be launched October 2023.
- Complete the transfer of the Exchange business to Soil Exchange Limited.

Our Land Trust

Soil Association's Land Trust is a charity that preserves, conserves, and protects areas of countryside for the public benefit.

Soil Association Land Trust is committed to two charitable objects:

- to preserve, conserve and protect for the public benefit the environment of the countryside through the prudent management and holding of land and the use of natural resources, including the promotion and use of organic, traditional and sustainable land management techniques and related activities; and
- the education of the public in the same.

We provide a safe haven for sustainably managed land, enabling retiring farmers and others to secure a future for their land, and to ensure that their life's work is preserved and provides a legacy for future farming generations.

We provide access to farms to enable people to enjoy the beauty and stewardship of the countryside and to understand the importance of food and farming in our society today. We want people to feel truly connected with the land in a way that inspires and educates.

Woodoaks Farm was donated to the Soil Association Land Trust and includes arable and pastureland as well as around 75 acres of semi-natural woodland on a total of just over 300 acres. Ownership of this farm gives us the ability to develop relationships with audiences in the local community and engage them with nature-friendly farming; 287,000 people live within 5 miles of the site, and 2.5m live within 15 miles.

Key Successes in 2022-23:

At Woodoaks:

- Launched our school visits programme with 7 schools visiting the farm to learn how their food is grown and how nature plays a role in food production.
- Launched 3 weekly volunteer opportunities at Woodoaks covering Composting Food Growing and Conservation Activities.
- Our new market gardener sold their first vegetables and fruits grown at the farm for more than 25 years. Rickey is applying farming techniques from Jamaica, a water scarce region, and is helping others learn to tackle drought conditions.
- A new flower grower launched her first flower crop using no dig methods.
- Both flower grower and market gardener increased the diversity and experience at Woodoaks, there are now over 30 different crops grown at the farm.
- Continued our hedge planting with over 100 volunteers contributing to another 1km of new hedges.

- Our new agroforestry scheme began with a 70 acre field split into 8 smaller strips with wildflower mixes in between. Trees will be planted over the next 2 years.

Elsewhere:

- During the year, we continued to undertake land assessments for potential legacies and completed assessments and reports on one other potential land legacy.
- Together with the Biodynamic Land Trust and the Ecological Land Co-operative, we formed a working group to develop a plan to bring land trusts and land-based organisations together to further explore how we might collaborate to protect land for the common good.
- We have been following progress with the UK Government's introduction of Conservation Covenants as a new legal mechanism to protect land without the need for ownership. We are working with the Soil Association to explore how both organisations could make best use of them.
- We worked extensively with an existing land pledger to develop a plan to facilitate a new entrant tenant to enable the process of succession transition.

Looking ahead to 2023-24

In the coming year we will focus on completing our strategic review, in particular:

- Put in place organisational and structural changes to the charity following our Strategic Review and draw up an Action Plan for implementation.
- We hope to enter a formal Development Phase for a Heritage Lottery Funded project at Woodoaks to create our community, education and events facility.
- Develop a fully resourced model for working more closely with potential donors of land.
- Continue to work with our existing tenants and help them navigate through the changes to farming support.
- Work with the Soil Association to develop our use of Conservation Covenants approach to protect more land for common good.
- Work with other land trusts and land-based organisations to develop the Land Trusts UK Network to strengthen our collective work protecting land for the common good.

Streamlined Energy and Carbon Reporting (SECR)

For three years the Soil Association Group has met the definition of a large unquoted company under the Companies Act 2006 and this report details the information for 2022-23 to meet the energy and carbon reporting obligations under the Companies (Directors' Report) Regulations 2018.

Scope

The energy and carbon use being reported upon is for the Soil Association Group excluding:

- The Soil Association Land Trust Limited. Energy consumption and carbon emissions at Land Trust properties are under the control of the farm tenants not the Soil Association Land Trust charity.
Energy consumption at The Soil Association's Edinburgh office. The Soil Association has a small number of workstations in a large office building sharing space as a sub-tenant with no separate utility metering/billing and very limited control over utility usage. The energy and associated carbon emissions related to this office space are considered immaterial in comparison to the size of the Soil Association Group's overall energy and carbon use.

Methodology

In 2022-23 the Soil Association Group had two principal sources of energy consumption and carbon emissions:

- Electricity and gas are used for heat, light and power at our Head Office in Bristol. Energy usage was calculated from the bills paid during the financial year.
Business travel undertaken by employees in vehicles. Only travel undertaken in vehicles where the Soil Association is responsible for purchasing the fuel are included. This includes company cars, hire cars and the employees' own private vehicles.

Data have been captured from employee expense claims, fuel card purchases and car hire invoices. Because of the large number of different vehicles used, assumptions had to be made about the vehicle size/type for calculating the carbon emissions of some vehicles. Other travel methods such as air and rail journeys are not reported as the Soil Association is not responsible for purchasing the fuel.

The UK Government Greenhouse gas reporting: conversion factors for 2022 has been used to provide the required conversion rates.

[Greenhouse gas reporting: conversion factors 2022 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2022)

Emissions statistics comparison

	2022-23	2021-22
<u>Bristol HQ</u>		
Energy consumption used to calculate emissions (kWh)	160,983	175,557
Emissions from combustion of gas (kgCO ₂ e)	11,404	18,075
Emissions from purchased electricity (kgCO ₂ e)	18,879	16,322
Total emissions from gas and electricity (kgCO ₂ e)	30,283	34,397
Emission from water (supplied and waste) (kgCO ₂ e)	227	Not measured in last year's report
Net internal area (NIA) of office (m ²)	1,276	1,276
Intensity ratio (total kgCO ₂ e per m ² of office NIA)	24	27
<u>Business travel</u>		
Soil Association Certification Limited (kgCO ₂ e)	61,836	34,924
Soil Association Limited (kgCO ₂ e)	27,761	14,012
Total emissions from business travel (kgCO ₂ e)	89,597	48,936
Average full time equivalent (FTE) employees in 2022-23	311	277.1
Intensity ratio (total kgCO ₂ e per FTE employee from business travel)	288	177
<u>Total gross emissions</u>		
Emissions from Bristol HQ and business travel (kgCO ₂ e)	120,107	83,333

Current practice and improvement proposals

The Soil Association is continually making improvements to the environmental practices within the business.

The Head Office has energy-saving measures in place such as motion activated LED lighting, the replacement of inefficient mechanical and electrical plant such as upgrading water heaters and boilers with more modern equipment, and a policy of encouraging staff to use natural ventilation rather than air-conditioning.

We source our electricity from Good Energy, a supplier who matches 100% of the electricity we use with power they generate at their own renewable energy farm or power they buy from independent renewable generators.

Further improvement in the building's energy efficiency is likely to require significant capital funding for projects such as upgrading the HVAC system (something that could eliminate our use of gas), upgrading to more modern double glazing, renewing the building roof to incorporate better insulation and installation of solar PV.

A hybrid working system has been in place since COVID-19 and there is a percentage of home or remote workers.

The energy usage and emissions from Spear House have reduced over the past financial year, based on the above actions which in turn has reduced the total kgCO₂e.

Current organic and forestry certification regimes require physical inspections at client sites. These inspections have also returned to normal following COVID-19 and in turn, the mileage has increased. Often these sites are in rural or out of town locations that cannot be easily accessed by public transport, and in the case of forestry a significant number of clients are overseas necessitating air travel. For so long as the regulations require physical inspections a significant degree of business travel will need to be undertaken. Improvements that can be explored include reviewing the scheduling of visits to minimise distances travelled and the fuel efficiency of the vehicles driven. The number of electric and hybrid vehicles has increased from 2021-22.

Exchange technicians also have to physically attend sites to undertake visits, but these technicians only undertake travel within a 100 mile radius of their home to reduce travel and emissions. Again, public transport is recommended where available to use.

For other UK business travel in the Soil Association Group, we operate a travel hierarchy that encourages online meetings, but when not possible we encourage the use of public transport and car sharing.

In January 2023, an in-house Environmental Lead was recruited. There is an Environmental Working Group who meet every three months, and a series of environmental champions who help and support teams with environmental

improvements, policy and sustainability. The main objective of this group is to take forward environmental change with the aim of putting in place a management system which would allow the Soil Association to be externally audited against ISO14001, a leading international standard for environmental management systems.

Image below: Wildflower field boundary credit: Abbey Home Farm/Soil Association



Financial review and results for the year

Financial Review

The Consolidated Statement of Financial Activities and Consolidated Balance Sheet incorporate the financial performance of The Soil Association Limited (the "Charity"), Soil Association Certification Limited ("SA Certification"), SA Sales and Services Limited ("SASS") and The Soil Association Land Trust (the "Land Trust") – collectively we refer to these entities as the "Group".

Soil Exchange Limited (trading as Soil Association Exchange) was incorporated within the financial year but the business will transfer in 2023-24. The financial transactions of Exchange were within SASS and are included within the Group accounts.

Funding is classified as either unrestricted or restricted. Unrestricted funds are those that Charity Trustees may spend as they see fit in the delivery of the Charity's objectives. Restricted funds are those that must be spent according to the funder's wishes in delivery of the Charity's objectives.

2022-23 Income

Total income grew by £2,249k (14%) to £18,548k.

Charitable giving from individual supporters (donations, legacies and membership subscriptions) and corporates totalled £2,155k, £406k higher than the prior financial year. Donations totalled £987k, a £336k growth, largely owing to increased corporate support. Legacy income was £377k, an increase of £49k on the prior year and membership income also increased by £21k to £791k.

Income from charitable activities, which is a mixture of earned income and grant funding, increased from £14,187k to £15,293k. The £1,106k increase was largely the result of higher grant income and a growth in certification income.

- Restricted grant income grew by £455k to £3,331k and included grants from Horizon Europe for the AI4SoilHealth and TRANSECT programmes, funding from Scottish Government to fund the continuation of Food for Life in Scotland, a grant from Samworth Foundation for "Securing policies for mainstream agroecological farming transition" and funding from DEFRA for the "Farm Resilience Fund - Scale Up" programme.
- Income from SA Certification increased by £561k (6%) with the highest growth seen in Forestry and Health and Beauty certification and also new work within the area of Climate and Landscape.

Income received from other trading activities increased by £735k to £1,086k, a result of the growth in Exchange commercial trading within SASS.

Other income in the prior year of £8k related to the final claims under the Coronavirus Job Retention Scheme. There was no other income in 2022-23.

2022-23 Expenditure

Expenditure totalled £20,760k in 2022-23, an increase of £3,029k (17%). 91% of expenditure was spent on charitable activities, 5% on other trading activities (largely Exchange) and 4% on raising funds.

Expenditure on charitable activities during 2022-23 increased by £2,035k over the prior financial year to £18,897k. Of this increase:

- £1,360k was in SA Certification with increases in headcount and travel, the result of increased activity servicing the higher income, together with the company fully returning to normal after the pandemic and some inflationary pressures.
- £479k was within farming and land use, driven by continued investment in Woodoaks Farm within Soil Association Land Trust plus cost inflation.
- £196k was in healthy and sustainable diets due to inflationary increases.

Expenditure on other trading activities increased significantly in the year from £132k to £966k due to increased Exchange costs in SASS as the new business grew.

Expenditure on fundraising activities, including membership, was £737k, up £124k (20%) from £613k in the prior financial year. Increased investment in recruitment, retention and citizen marketing is to support our ambition to grow our pool of members and regular givers, in addition to investment into legacy marketing to safeguard future income for the Charity.

Net financial result

Having made a £626k surplus and increased our charitable reserves in 2021-22, Trustees decided to invest from our reserves to grow the Charity and increase our impact. As planned, the amounts received and resources expended during the year generated a net deficit in unrestricted funds of £859k, drawing down from our reserves.

Restricted expenditure exceeded restricted income in the year, leading to a restricted deficit of £1,360k as we used project funds awarded to us in previous years.

Group Balance Sheet at 31 March 2023

The net assets of the Group reduced by £2,219k from £14,963k at 31 March 2022 to £12,744k at 31 March 2023.

Fixed Assets reduced by £84k due to depreciation and amortisation charged in the year, partly offset by capital spend in the year and a small increase in funds held as investments.

Cash at bank fell by £2,634k largely due to the £2,219k Group operating deficit in the year as well as a £705k increase in year-end debtors. For more information, please refer to the consolidated statement of cashflows on page 65.

Creditors due in less than one year increased by £345k year on year, of which £209k was in other creditors and £96k in accruals and deferred income. Creditors due in greater than one year decreased by £139k year on year due to another year of payments relating to the Spear House loan creditor.

Reserves at 31 March 2023

At 31 March 2023, the total funds held by the Group were £12,744k, down from £14,963k the year before. Total funds at 31 March 2023 were made up of £3,663k unrestricted funds and £9,081k restricted funds.

Unrestricted funds and reserves

Unrestricted funds and reserves decreased to £3,663k at the end March 2023 from £4,522k the previous year, as we invested in the Charity's future growth.

The Trustees have set a reserves policy that determines a desired range of free unrestricted reserves based upon future expenditure plans and the risks and opportunities inherent within our Group business model. Free unrestricted reserves are those amounts readily available to support charitable activities in the event of unexpected reductions in income, cost increases and to provide a source of funds for planned investment in future years. The Group deems its unrestricted free reserves to be total unrestricted funds less designated funds less unrestricted pledged donations where the cash has not yet been received. The Trustees review the appropriate level of free reserves regularly and, taking into account the current impact of inflation and income risk, consider that free reserves should be in the range of £850k to £1,700k.

As at the end of March 2023, the Group's free reserves were £993k (2022: £1,754k). The decrease in free reserves was due to the planned investment in the Charity, leading to the unrestricted deficit made by the Group in the year. The current level is within the range set by Trustees.

The Soil Association's reserves are generated by and held for the benefit of the Soil Association Charity and its trading subsidiaries SA Certification and SASS.

Restricted funds and reserves

Restricted funds and reserves decreased to £9,081k at the end of March 2023 from £10,441k at the end of March 2022, due to expenditure of restricted project funds where the grant income was received or recognised in advance.

The £9,081k of funds largely comprise fixed assets (land, buildings and machinery) totaling £5,985k within Soil Association Land Trust and £3,096k of grant funding received or receivable by the Charity for future expenditure on restricted projects as directed by funders.

Going Concern

The Trustees have reviewed the ability of the Charity and the Group to continue as a going concern and noted no material uncertainties that would mean it would be inappropriate to prepare the accounts on a going concern basis. They have therefore continued to adopt the going concern basis in the preparation of the Group and Charity accounts. In making this judgment the Trustees have had regard to the following:

- Going concern assessments have been made by the respective boards of Soil Association Certification Limited, Soil Exchange Limited, SA Sales and Services Limited and Soil Association Land Trust Limited with no issues identified.
- Cashflow forecasts have been prepared for all Group companies up to September 2024 that show sufficient cash balances to meet liabilities when they fall due.
- Detailed financial budgets have been prepared for all Group companies up to March 2024 and there has been no indication to date that financial performance will not be within anticipated parameters.
- The Group benefits from a diverse mix of revenue sources, spanning individual charitable giving, corporate partnerships, grants from charitable funders and the public sector, public sector service contracts, and private sector service contracts within the UK and overseas.
- The only material long-term financial liability in the Group is mortgage borrowing on the Charity's Bristol Head Office. This borrowing is fixed at a low interest rate over the long-term and it is estimated that there remains equity in the asset which if required could be realised through a sale or increased borrowing.
- The Charity holds £993k in unrestricted free reserves at March 2023, providing a buffer against unforeseen adverse financial performance.

Significant Risks and Uncertainties

After several years of turmoil caused by the pandemic and, more recently, the global energy crisis, we continue to face significant uncertainty. The Trustees, through the Audit & Risk Committee, oversee a formal risk management process, regularly reviewing the risks the Group faces, prioritising them and, where possible, identifying means of mitigating them. We have adopted an agile approach to financial management, so that we can respond to issues quickly.

The most significant risks and uncertainties facing the Soil Association Group are:

Inflation

The current high level of inflation has led to organisational costs increasing and a pressure to substantially increase pay, the Group's largest cost. We have responded to this with a combination of focusing on income growth where possible and prioritising cost to the most strategically important areas of our work. If inflation continues at a high level without corresponding increases in income, our ability to achieve our 2030 goals will be impacted.

Retaining our team

The cost-of-living crisis is making it challenging for many team members. We are a Real Living Wage employer, and we are making pay and investment in our employees a top priority for the coming year. However, we will not be able to increase pay in line with inflation, and this makes retaining our skilled and knowledgeable team more difficult.

Income generation

The organic sector is under considerable pressure within the UK. Demand is reducing as people feel the bite of the cost-of-living crisis and retailers discount non-organic lines. Supply chain problems, including the more complex cross border trade with the EU following Brexit, add to the pressure. These issues are expected to result in the loss of some organic producers as well as reduced turnover and margins, all impacting SA Certification income.

Much of our forestry income within SA Certification is overseas, in parts of the world not experiencing the high level of inflation in the UK. This makes it hard to pass on price rises to our customers. This is a growing area of business but, with a cost base subject to high inflation and income that is not, margins are under pressure.

We have started to see a reduction in income from charitable donations as donors feel the impact of the cost-of-living crisis, and we are expecting this to remain a challenge over the coming year. Stock market declines could also impact funds available for investment by Trusts and Foundations and lead to a reduction in grant funding.

Challenges in the catering and hospitality sector, including staff recruitment and the cost-of-living crisis, could continue to adversely impact income from our Food for Life Served Here scheme.

The continued tightening of public sector finances may cause the Government to reduce or de-prioritise funding into those areas currently aligned with and funding aspects of our and our partners' charitable work, whether public health, education, farming or the wider environment.

Risk mitigation

The Group benefits from a diverse mix of income streams, so we are not over-reliant on one source of funding. Whilst the Charity's free reserves have decreased over the year, levels are within the range set by Trustees to provide a reasonable level of security. If the Charity does experience a material and sustained reduction in revenue, the impact of which cannot be accommodated within reserves, the Charity can flex its cost base by reducing headcount. Equity in the head office building could also be realised through a sale or increased borrowing.

Our work is as vital and urgent as it has ever been. Interest in food security, the health of populations, and solutions to tackle the climate and nature crises is growing, making the ongoing work and positioning of the Soil Association relevant during these challenging times, giving us renewed confidence in our collective mission.

Structure and Governance

The Charity is a charitable company limited by guarantee, incorporated in England and Wales and registered as a charity in England and Wales and with the Office of the Scottish Charity Regulator. It is governed by its Articles of Association.

Group Entities

The Charity operates the following wholly owned subsidiaries:

- Soil Association Certification Limited (SA Certification);
- Soil Exchange Limited (Exchange); and
- SA Sales and Services Limited (SASS).

The purpose of SA Certification is to independently provide a range of organic and sustainable certification schemes across food, farming, catering, beauty, fashion, textiles and forestry, and to generate a profit to support the charity.

Soil Exchange was incorporated on 6 January 2023. Trading as Soil Association Exchange, the business operated within SASS in 2022-23 and it will transfer into the new company during 2023-24. It aims to enable farmers to reap the rewards of farming more regeneratively. Still in its infancy, it is hoped Soil Exchange will generate profits to support the Charity.

SASS raises funds for the Charity through fundraising activities such as sponsorship.

The Charity is sole member of the Soil Association Land Trust Limited, a separate charity. By virtue of this control, Soil Association Land Trust is deemed to be a subsidiary of the Charity.

In this report, the accounts include the income, expenditure, assets and liabilities of the charity, all its subsidiaries and Soil Association Land Trust whenever the statements are referred to as 'consolidated' or 'group'. For more detailed information about any of these Group entities, the individual company accounts are filed annually with Companies House and, in the case of Soil Association Land Trust, also with the Charity Commission for England and Wales.

Board of Trustees

The governing body of the Charity is the Board of Trustees that meets six times per year. The Board consists of eight to twelve trustees, who are unpaid volunteers and the directors for the purposes of company law. The Trustees may be appointed by the Charity's members or directly by the Board of Trustees for a term of up to four years, and a trustee may ordinarily serve a maximum of two terms, with a third term possible only if the Board determine it to be in the best interests of the Charity. The Board elects a Chair for a term up to three years, which may be renewed once.

Under the guidance of its Trustee Recruitment and Succession Committee, the Charity assesses the skills and experience it requires on the Board of Trustees and when vacancies arise candidates are sought who meet these requirements. The Charity advertises opportunities to join the Board of Trustees using a variety of methods including features in its members' magazine, posting vacancies on its website and using specialist trustee recruitment services. Applications received are reviewed by the Trustee Recruitment and Succession Committee and short-listed candidates are invited to meet with members of the Committee. The Committee will then recommend potential trustees to the Board, with the full Board responsible for making the appointments.

An induction process exists for newly appointed Trustees which includes meeting with senior managers of the Charity and its subsidiaries to learn about their operation, attendance at key committees and boards, as well as the opportunity to visit beneficiaries of the Charity and see our work on the ground.

The Charity provides directors' and officers' indemnity insurance which covers the trustees, directors of subsidiary companies and any other member of staff of the Group.

Committees and Boards

Trustee Recruitment and Succession Committee

This executive committee consists of the Vice-Chair, one to two other Trustees, the Group Chief Executive and an external member skilled in trustee recruitment. It has delegated authority from the Board of Trustees to oversee the identification, selection and nomination of candidates for appointment as trustees.

Audit and Risk Committee

This executive committee consists of three to four Trustees. It has delegated authority from the Board of Trustees to review the effectiveness of the Charity's risk management processes, financial reporting and systems of internal control.

Remuneration Committee

This executive committee consists of two Trustees. It has delegated authority from the Board of Trustees to oversee policies relating to the remuneration and employment terms of employees. The committee also has two members who are non-executive directors from the Charity's trading subsidiary, SA Certification.

Farmer and Grower Board

This advisory board consists of representatives elected from organic producers. The Soil Association consults with the Board on a range of topics relevant to producers. One Trustee attends this board to ensure its views are fed to the Board of Trustees.

Standards Board

This advisory board consists of lay representatives and experts drawn from industry sectors in which the Soil Association operates. The Board is chaired by an independent lay member. The role of the Standards Board is to provide independent oversight of the integrity of the Soil Association's standards and to make recommendations for their improvement to the Board of Trustees.

Subsidiary Boards

Each subsidiary trading company has its own Board of Directors consisting of at least one of the Charity's Trustees, which is responsible for the running of the company. Soil Association Land Trust has its own Board of Trustees, which includes the Soil Association Group Chief Executive.

Executive Team

The day-to-day running of the Charity is delegated to and undertaken by the Group Chief Executive and the Charity Managing Director, under a scheme of delegation agreed with the Board of Trustees. The Group Chief Executive leads the Group Leadership Team consisting of the Charity Managing Director, the Group Resources Director and the Chief Executives of SA Certification and Exchange.

Pay setting for key management personnel

The Trustees consider the Group Chief Executive and director level appointments within the charity and its trading subsidiaries' teams are the key management personnel of the Group. The pay of these employees is determined by the Group Leadership Team with oversight from the Remuneration Committee and the relevant subsidiary boards. Starting pay levels for these senior roles are determined using a combination of the Group's career level assessment, internal benchmarking of comparative roles and assessment of the external job market. Pay progression is reviewed annually and normally increased in line with the standard pay award given to all other staff.

How we secure funding

Soil Association supporters can be assured that we are registered with the Fundraising Regulator and we comply with the regulatory standard for fundraising.

We fundraise by submitting applications to grant-giving trusts, by partnering with companies to deliver joint benefits, by securing donations and gifts-in-wills from individuals and members. Our fundraising from supporters takes the form of funding appeals, and direct asks; face-to-face, by letter and by email.

Last year, we used Ethicall telemarketing agency to deliver telemarketing campaigns to fundraise and reactivate lapsed or cancelled members. We always ensure that any agency we use to assist us with our fundraising is fully accredited with the relevant

industry bodies and registered with the Fundraising Regulator. We expect them to also observe the highest standards in terms of fundraising practice and deliver the most sustainable and ethical business practices.

The fundraising, supporter development and citizen marketing team – an in-house team of 19 full and part-time fundraisers and marketeers – are familiar with, and work in accordance with, the Fundraising Regulator’s code of practice. The team keep abreast of new fundraising trends and practices, always ensuring that the interest of the supporter is at the heart of all we do.

Our focus is to strive for all supporters to have the very best giving experience when they support the work of the Soil Association, and we work hard using up-to-date policies, procedures and informal training to look after the needs of vulnerable people. This financial year we received no complaints about our fundraising. All donors are given the opportunity to update their preferences in how we communicate with them. They can contact us by phone, post or email to change their preferences at any time, and all of our emails offer a one-click unsubscribe option to facilitate easy change of preferences. We also update our records whenever we are notified of undelivered mail, or if we are notified by an official institution such as a bank that a member is deceased. Everyone we contact has the opportunity to remove themselves from future communications and we are committed to carefully monitoring the content and frequency of our approach to individuals.

On our website there are easy to find policies, including: privacy policy, complaints, safeguarding, our approach to GDPR and our supporter promise.

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles 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 business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

In so far as the Trustees are aware there is no relevant audit information of which the Charity's auditor is unaware and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees confirm they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. When reviewing the aims and objectives of the Group and in planning its future activities the trustees refer to the guidance and consider, in particular, how planned activities will contribute to the aims and objectives they have set.

Auditor

The auditor, RSM UK Audit LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

The report, including the strategic report, was approved by the Board of Trustees on 18th July 2023 and signed on their behalf by:



Martin Nye
Chair of the Board of Trustees

Independent auditor's report to the members of the Soil Association Limited

Opinion

We have audited the financial statements of Soil Association Ltd (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Consolidated and Charity Balance Sheets, the Consolidated and Charity Cash Flow Statements and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act.

Basis for opinion

We have been appointed auditors under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustee's Report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustee's Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustee's Report, which includes the Directors' Report and the Strategic Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report and the Strategic Report included within the Trustee's Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report or the Strategic Report included within the Trustee's Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 53, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the group audit engagement team:

- obtained an understanding of the nature of the sector, including the legal and regulatory framework that the group and parent charitable company operate in and how the group and parent charitable company are complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Companies Act 2006, Charities Act 2011, the parent charitable company's governing document, tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report, remaining alert to new or unusual transactions which may not be in accordance with the governing documents, inspecting correspondence with local tax authorities and evaluating advice received from internal/external advisors.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to ongoing accreditations with International Organic and Sustainable Accreditation, United Kingdom Accreditation Service and Assurance Services International, fundraising regulations and GDPR compliance. We performed audit procedures to inquire of management whether the company is in compliance with these law and regulations and inspected correspondence with licensing or regulatory authorities.

The group audit engagement team identified the risk of management override of controls and income recognition as the areas where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates, performing substantive analytical review over income, testing a sample of invoices, funding agreements and donations around year end to confirm cut-off, and agreeing a sample of invoices raised and income recognised in the year to source contracts, funding agreements, and other donation and legacy documentation.

A further description of our responsibilities for the audit of the financial statements is provided on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Kerry Gallagher

KERRY GALLAGHER (Senior Statutory Auditor)

For and on behalf of RSM UK AUDIT LLP, Statutory Auditor Chartered Accountants

Second Floor,

1 The Square,

Temple Quay,

Bristol,

BS1 6DG

Date 4 August 2023

Financial Statements

Consolidated Statement of Financial Activities

(incorporating a consolidated income and expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds 2023 £000	Restricted funds 2023 £000	Total funds 2023 £000	Total funds 2022 £000
INCOME FROM:					
Donations and legacies	2	1,732	423	2,155	1,749
Charitable activities	3	11,938	3,355	15,293	14,187
Other trading activities	4	1,015	71	1,086	351
Investment income	5	13	1	14	4
Other income	6	-	-	-	8
Total income		<u>14,698</u>	<u>3,850</u>	<u>18,548</u>	<u>16,299</u>
EXPENDITURE ON:					
Raising funds		870	27	897	737
Charitable activities	7	13,649	5,248	18,897	16,862
Other trading activities		966	-	966	132
Total expenditure	9	<u>15,485</u>	<u>5,275</u>	<u>20,760</u>	<u>17,731</u>
Net (loss) / gain on investments	15	<u>(7)</u>	<u>-</u>	<u>(7)</u>	<u>14</u>
Net expenditure		<u>(794)</u>	<u>(1,425)</u>	<u>(2,219)</u>	<u>(1,418)</u>
Transfer between funds		(65)	65	-	-
Net movement in funds		<u>(859)</u>	<u>(1,360)</u>	<u>(2,219)</u>	<u>(1,418)</u>

Consolidated Statement of Financial Activities (continued)

		Unrestricted funds 2023 £000	Restricted funds 2023 £000	Total funds 2023 £000	Total funds 2022 £000
RECONCILIATION OF FUNDS					
Total funds brought forward		4,522	10,441	14,963	16,381
Total funds carried forward	22	<u>3,663</u>	<u>9,081</u>	<u>12,744</u>	<u>14,963</u>

The accompanying notes on pages 67 to 102 are an integral part of the consolidated financial statements.

Charity Statement of Financial Activities

(incorporating an income and expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds 2023 £000	Restricted funds 2023 £000	Total funds 2023 £000	Total funds 2022 £000
INCOME FROM:					
Donation and legacies	2	1,732	400	2,132	1,726
Charitable activities	3	1,543	3,310	4,853	4,269
Other trading activities	4	12	-	12	23
Investment income	5	305	-	305	1,240
Other income	6	-	-	-	6
Total income		<u>3,592</u>	<u>3,710</u>	<u>7,302</u>	<u>7,264</u>
EXPENDITURE ON:					
Raising funds		870	27	897	737
Charitable activities	7	<u>3,491</u>	<u>4,854</u>	<u>8,345</u>	<u>7,846</u>
Total expenditure	9	<u>4,361</u>	<u>4,881</u>	<u>9,242</u>	<u>8,583</u>
Net (loss) / gain on investments	15	(7)	-	(7)	14
Net expenditure and net movement in funds		<u>(776)</u>	<u>(1,171)</u>	<u>(1,947)</u>	<u>(1,305)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>4,397</u>	<u>3,571</u>	<u>7,968</u>	<u>9,273</u>
Total funds carried forward	22	<u>3,621</u>	<u>2,400</u>	<u>6,021</u>	<u>7,968</u>

The accompanying notes on pages 67 to 102 are an integral part of the consolidated financial statements.

Consolidated Balance Sheet

As at 31 March 2023

	Note	2023 £000	2023 £000	2022 £000	2022 £000
FIXED ASSETS					
Intangible assets	13	318		340	
Tangible assets	14	9,244		9,332	
Investments	15	143		117	
			9,705		9,789
CURRENT ASSETS					
Debtors	16	5,529		4,824	
Cash at bank and in hand		5,271		7,905	
		10,800		12,729	
CREDITORS: Amounts falling due within one year	17	(6,304)		(5,959)	
NET CURRENT ASSETS			4,496		6,770
TOTAL ASSETS LESS CURRENT LIABILITIES			14,201		16,559
CREDITORS: Amounts falling due after more than one year	18		(1,457)		(1,596)
NET ASSETS			12,744		14,963
FUNDS AND RESERVES					
Unrestricted funds:					
Designated funds	21	2,470		2,468	
General unrestricted funds		1,193		2,054	
			3,663		4,522
Restricted funds	22		9,081		10,441
TOTAL FUNDS	22		12,744		14,963

The accompanying notes on pages 67 to 102 are an integral part of the consolidated financial statements.

These financial statements were approved by the Board of Trustees on 18th July 2023 and signed on their behalf by:



Martin Nye, Chair of the Board of Trustees

Charity Balance Sheet

for the year ended 31 March 2023

	Note	2023 £000	2023 £000	2022 £000	2022 £000
FIXED ASSETS					
Intangible assets	13	112		186	
Tangible assets	14	3,263		3,355	
Investments	15	143		117	
			3,518		3,658
CURRENT ASSETS					
Debtors	16	3,363		3,943	
Cash at bank and in hand		2,434		3,914	
		5,797		7,857	
CREDITORS: Amounts falling due within one year	17	(1,837)		(1,951)	
NET CURRENT ASSETS			3,960		5,906
TOTAL ASSETS LESS CURRENT LIABILITIES			7,478		9,564
CREDITORS: Amounts falling due after more than one year	18		(1,457)		(1,596)
NET ASSETS			6,021		7,968
FUNDS AND RESERVES					
Unrestricted funds:					
Designated funds	21	2,268		2,295	
General unrestricted funds		1,353		2,102	
			3,621		4,397
Restricted funds	22		2,400		3,571
TOTAL FUNDS	22		6,021		7,968

The accompanying notes on pages 67 to 102 are an integral part of the consolidated financial statements.

These financial statements were approved by the Board of Trustees on 18th July 2023 and signed on their behalf by:



Martin Nye, Chair of the Board of Trustees

Consolidated Statement of Cash Flows

for the year ended 31 March 2023

	Note	2023 £000	2022 £000
Net cash inflow from operating activities	23	(2,277)	760
Cash flow from investing activities:			
Cash receipts from sale of investments		87	-
Purchase of investments		(120)	-
Cash receipts from sale of equipment		-	1
Purchase of software, plant and equipment		(99)	(38)
		<u>(132)</u>	<u>(37)</u>
Cash flows from financing activities:			
Repayments of borrowing		(168)	(243)
Interest paid on borrowing		(57)	(61)
		<u>(225)</u>	<u>(304)</u>
(Decrease) / increase in cash and cash equivalents in the year		<u>(2,634)</u>	<u>419</u>
Cash and cash equivalents at the beginning of the year		<u>7,905</u>	<u>7,486</u>
Cash and cash equivalents at the end of the year	23	<u>5,271</u>	<u>7,905</u>

The accompanying notes on pages 67 to 102 are an integral part of the consolidated financial statements

Charity Statement of Cash Flows

for the year ended 31 March 2023

	Note	2023 £000	2022 £000
Net cash (outflow) / inflow from operating activities	23	(1,220)	(2)
Cash flow from investing activities:			
Cash receipts from sale of investments		87	-
Purchase of investments		(120)	-
Cash receipts from sale of equipment		-	1
Purchase of software, plant and equipment		(2)	(32)
		<u>(35)</u>	<u>(31)</u>
Cash flows from financing activities:			
Repayments of borrowing		(168)	(243)
Interest paid on borrowing		(57)	(61)
		<u>(225)</u>	<u>(304)</u>
Decrease in cash and cash equivalents in the year		<u>(1,480)</u>	<u>(337)</u>
Cash and cash equivalents at the beginning of the year		<u>3,914</u>	<u>4,251</u>
Cash and cash equivalents at the end of the year	23	<u>2,434</u>	<u>3,914</u>

The accompanying notes on pages 67 to 102 are an integral part of the consolidated financial statements

Notes to the Financial Statements

for the year ended 31 March 2023

1. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice ('SORP') 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 2019) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Soil Association Limited 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. Values in the financial statements have been rounded to the nearest thousand pounds.

Preparation of the accounts on a going concern basis

The Trustees have reviewed the ability of the Charity and the Group to continue as a going concern and noted no material uncertainties that would mean it would be inappropriate to prepare the accounts on a going concern basis. They have therefore continued to adopt the going concern basis in the preparation of the group and Charity accounts.

In reviewing the going concern basis, the Trustees have considered the going concern assessments made by the subsidiaries and the cashflow forecasts and budgets up to September 2024 for all Group companies. Furthermore, the Trustees have considered the likely requirements for maintaining reserves across the group, liquidity expectations given the already secured longer-term mortgage borrowing and contingency requirements. More detail on this review can be found in the Trustees' report on page 46.

Company status

The Charity is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £5 per member of the Charity.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity.

Designated funds are unrestricted funds of the Charity which the Trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work.

1. Accounting policies (continued)

Group financial statements

The financial statements consolidate the results of the Charity and other Group entities listed on page 49 on a line-by-line basis. Intra-group income and expenditure transactions are eliminated on consolidation.

Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

- Legacies: Entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the Charity has been notified of the executor's intention to make a distribution.
- Grant income, including income from government grants, is recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.
- Certification fees are recognised at the date that the licences are granted or renewed. Application fees for new licences are recognised as income when formal appraisal of the application takes place. In the event of suspension or termination of licences, or rejection of an application, fees are not refundable and no obligation for this is therefore recognised at the balance sheet date.
- Contracted donations and gifts are recognised according to the contract terms.
- Donations and gifts are recognised when the Charity has entitlement to the funds, any performance conditions attached to the donation have been met, it is probable that the income will be received and the amount can be measured reliably.
- Activity income is recognised when the activity takes place.

Financial instruments

The group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1. Accounting policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds are those incurred in seeking voluntary contributions, including membership and do not include the costs of disseminating information in support of the charitable activities.
- Expenditure on charitable activities include the costs incurred to further the purposes of the Charity, including associated support costs.
- Expenditure on trading activities represents the costs incurred to undertake trading activities such as those undertaken by SA Sales & Services Ltd.

Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The holiday year for Soil Association Group ends at the reporting date and employees were entitled to carry forward up to 5 days of any unused holiday entitlement for a full time employee (pro-rated for part-time employees) at the reporting date. The cost of any unused entitlement is recognised in the period in which the employee's services are received.

Allocation of support costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated is set out in note 11.

Intangible fixed assets

Goodwill is calculated as the difference between the fair value of the consideration on the acquisition of a business and the fair value of the identifiable assets and liabilities. Software is initially recorded at cost and subsequently measured at cost less amortisation and impairment.

Amortisation is calculated so as to write off the cost of an intangible fixed asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill	seven years straight-line method
Software	three to eight years straight-line method

The net book value of goodwill is reviewed annually for any significant change in useful life or residual value.

1. Accounting policies (continued)

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition, net of depreciation and any provision for impairment.

Donated assets are included in the balance sheet at their fair value at the date of the gift and also included in the SOFA as an incoming resource.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost on a straight-line basis over their expected useful economic life as follows:

Freehold buildings	fifty years straight-line method
Leasehold improvements	evenly over the lease term
Building improvements	ten to twenty years straight-line method
Office equipment: Fixtures and fittings	five to ten years straight-line method
Office equipment: IT network hardware	five to eight years straight-line method
Office equipment: other IT equipment	three years straight-line method
Machinery: renewable energy systems	twenty years straight-line method

The Companies Act 2006 requires tangible fixed assets to be depreciated over a finite period. The Trustees of the Soil Association Land Trust Limited consider that the freehold land and buildings held by the trust have an infinite life, and residual values to be high enough to ensure that there is no significant annual depreciation. Consequently, the Trustees consider that to depreciate these assets would not provide a true and fair view and so the financial statements depart from this specific requirement in the Companies Act 2006.

If this departure from the Companies Act 2006 had not been made, the surplus for the financial period may have been decreased by depreciation. The amount of this depreciation is not considered material because of the indefinite life of these assets and the Trustees have invoked a true and fair override.

Impairments

Fixed assets are reviewed for impairment if events or changes in circumstances indicate that the carrying amount may not be recoverable or as otherwise required by relevant accounting standards.

Shortfalls between the carrying value of fixed assets and their recoverable amounts, being the higher of net realisable value and value-in-use, are recognised as impairments. Impairment losses are recognised in the SOFA.

1. Accounting policies (continued)

Fixed asset investments

Investments in the group are held to generate income or for their investment potential. They are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and from disposals throughout the year.

In the Charity balance sheet, investments in subsidiaries are also included, stated at the cost of the nominal value of the shares issued.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts used.

Employee benefits

The group contributes to money purchase schemes to which employees also contribute. The amount charged to the SOFA is the contribution payable in the year. The Group has no other pension liabilities.

Termination payments

The best estimate of the expenditure required to settle an obligation for termination benefits, is recognised immediately as an expense, when the Group is demonstrably committed to terminate the employment of an employee, or to provide termination benefits.

Finance and operating leases

Where assets are financed by leasing agreements that give rights approximating to ownership ("finance leases"), the assets are treated as if they had been purchased outright. The amount capitalised is the present value of the minimum lease payments payable during the lease term. The corresponding leasing commitments are shown as obligations to the lessor. Lease payments are treated as consisting of capital and interest elements, and the interest is charged to the SOFA in proportion to the remaining balance outstanding. All other leases are "operating leases" and the annual rentals are charged to the SOFA on a straight-line basis over the lease term.

1. Accounting policies (continued)

Foreign currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the surplus.

Taxation

The Soil Association Limited and Soil Association Land Trust Limited are registered charities and as such are exempt from taxation of their income and gains falling within part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charges have arisen in the year.

The profits of the following subsidiaries of the Charity are subject to corporation tax. However, no tax charge will arise as any taxable profits will be distributed to the Charity.

- Soil Association Certification Limited
- SA Sales and Services Limited

Provision for deferred taxation is made in the subsidiary companies at the appropriate rates in respect of all material timing differences only to the extent that, in the opinion of the trustees, there is a reasonable probability that an asset or liability will crystallise in the foreseeable future.

Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The key judgements made in these financial statements are considered to be:-

- Income recognition, particularly around restricted grants, where management need to make a judgement, with reference to the grant agreement, whether receipt of the income is probable or not.
- The level of provision held against debts which may not be fully recoverable, particularly within Soil Association Certification Limited where a provision of £191k (2022: £459k) is held in respect of debts not deemed to be recoverable. In the Charity a much smaller provision of £10k (2022: £21k) is held in respect of debts not deemed to be recoverable.
- No depreciation is charged on the freehold land and buildings held by the Soil Association Land Trust Limited due to the judgement made by the Trustees of the trust that these assets have an infinite life and that their residual values are high enough to ensure that there is no significant annual depreciation

2. Income from Donations and Legacies

Group

	Unrestricted Funds £000	Restricted funds £000	2023 Total £000	Unrestricted Funds £000	Restricted funds £000	2022 Total £000
Donations	564	423	987	472	179	651
Legacies	377	-	377	300	28	328
Membership	791	-	791	770	-	770
	<u>1,732</u>	<u>423</u>	<u>2,155</u>	<u>1,542</u>	<u>207</u>	<u>1,749</u>

Charity

	Unrestricted Funds £000	Restricted funds £000	2023 Total £000	Unrestricted Funds £000	Restricted funds £000	2022 Total £000
Donations	564	400	964	472	156	628
Legacies	377	-	377	300	28	328
Membership	791	-	791	770	-	770
	<u>1,732</u>	<u>400</u>	<u>2,132</u>	<u>1,542</u>	<u>184</u>	<u>1,726</u>

3. Income from Charitable Activities

Group

	Unrestricted Funds £000	Restricted funds £000	2023 Total £000	Unrestricted Funds £000	Restricted funds £000	2022 Total £000
Contract and consultancy income	1,099	24	1,123	1,033	-	1,033
Certification income	10,839	-	10,839	10,278	-	10,278
Grants receivable	-	3,331	3,331	-	2,876	2,876
	<u>11,938</u>	<u>3,355</u>	<u>15,293</u>	<u>11,311</u>	<u>2,876</u>	<u>14,187</u>

Charity

	Unrestricted Funds £000	Restricted funds £000	2023 Total £000	Unrestricted Funds £000	Restricted funds £000	2022 Total £000
Contract and consultancy income	1,099	-	1,099	1,033	-	1,033
Symbol licence fee	444	-	444	383	-	383
Grants receivable	-	3,310	3,310	-	2,853	2,853
	<u>1,543</u>	<u>3,310</u>	<u>4,853</u>	<u>1,416</u>	<u>2,853</u>	<u>4,269</u>

4. Income from Other Trading Activities

Group

	Unrestricted Funds £000	Restricted funds £000	2023 Total £000	Unrestricted Funds £000	Restricted funds £000	2022 Total £000
Royalty income	5	-	5	3	-	3
Rental income	-	60	60	-	51	51
Sundry income	3	11	14	16	8	24
Other trading income	1,007	-	1,007	273	-	273
	<u>1,015</u>	<u>71</u>	<u>1,086</u>	<u>292</u>	<u>59</u>	<u>351</u>

Charity

	Unrestricted Funds £000	Restricted funds £000	2023 Total £000	Unrestricted Funds £000	Restricted funds £000	2022 Total £000
Royalty income	5	-	5	3	-	3
Rental income	4	-	4	4	-	4
Sundry income	3	-	3	16	-	16
	<u>12</u>	<u>-</u>	<u>12</u>	<u>23</u>	<u>-</u>	<u>23</u>

5. Investment Income

Group

	Unrestricted Funds £000	Restricted funds £000	2023 Total £000	Unrestricted Funds £000	Restricted funds £000	2022 Total £000
Bank interest	12	1	13	2	-	2
Dividends	1	-	1	2	-	2
	<u>13</u>	<u>1</u>	<u>14</u>	<u>4</u>	<u>-</u>	<u>4</u>

Charity

	Unrestricted Funds £000	Restricted funds £000	2023 Total £000	Unrestricted Funds £000	Restricted funds £000	2022 Total £000
Gift Aid from subsidiaries	297	-	297	1,236	-	1,236
Bank interest	7	-	7	2	-	2
Dividends	1	-	1	2	-	2
	<u>305</u>	<u>-</u>	<u>305</u>	<u>1,240</u>	<u>-</u>	<u>1,240</u>

6. Other Income

Group

	Unrestricted Funds £000	Restricted funds £000	2023 Total £000	Unrestricted Funds £000	Restricted funds £000	2022 Total £000
Coronavirus Job Retention Scheme	-	-	-	8	-	8
	<u>-</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>-</u>	<u>8</u>

Charity

	Unrestricted Funds £000	Restricted funds £000	2023 Total £000	Unrestricted Funds £000	Restricted funds £000	2022 Total £000
Coronavirus Job Retention Scheme	-	-	-	6	-	6
	<u>-</u>	<u>-</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>6</u>

7. Expenditure on Charitable Activities

Group

	Unrestricted Funds £000	Restricted funds £000	2023 Total £000	Unrestricted Funds £000	Restricted funds £000	2022 Total £000
Farming and land use transition	1,286	1,831	3,117	1,084	1,554	2,638
Healthy and sustainable diets	2,205	3,417	5,622	1,809	3,617	5,426
Certification costs	10,158	-	10,158	8,798	-	8,798
	<u>13,649</u>	<u>5,248</u>	<u>18,897</u>	<u>11,691</u>	<u>5,171</u>	<u>16,862</u>

Charity

	Unrestricted Funds £000	Restricted funds £000	2023 Total £000	Unrestricted Funds £000	Restricted funds £000	2022 Total £000
Farming and land use transition	1,286	1,437	2,723	1,149	1,271	2,420
Healthy and sustainable diets	2,205	3,417	5,622	1,809	3,617	5,426
	<u>3,491</u>	<u>4,854</u>	<u>8,345</u>	<u>2,958</u>	<u>4,888</u>	<u>7,846</u>

8. Staff Numbers and Costs, Trustee Remuneration and Expenses and the Cost of Key Management Personnel

Group	2023 No.	2022 No.
Average number of employees during the year:		
Fundraising	21	21
Farming and land use transition	46	45
Healthy & sustainable diets	92	108
Certification	189	169
	<u>348</u>	<u>343</u>

The aggregate payroll costs were as follows:	£000	£000
Wages and salaries	10,568	9,321
Social security costs	1,075	898
Pension costs	438	474
	<u>12,081</u>	<u>10,693</u>

Charity	2023 No.	2022 No.
Average number of employees during the year:		
Fundraising	21	21
Farming and land use transition	46	45
Healthy & sustainable diets	92	108
	<u>159</u>	<u>174</u>

The aggregate payroll costs were as follows:	2023 £000	2022 £000
Wages and salaries	4,852	4,523
Social security costs	498	435
Pension costs	207	206
	<u>5,557</u>	<u>5,164</u>

8. Staff Numbers and Costs, Trustee Remuneration and Expenses and the Cost of Key Management Personnel (continued)

Redundancy and termination payments

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
Statutory redundancy payments	4	8	4	8
Other termination payments	21	7	1	7
	<u>25</u>	<u>15</u>	<u>5</u>	<u>15</u>

Of the above, £1,000 of statutory redundancy and other termination payments were accrued at 31 March 2023 and paid post year end (2022: £15,000).

Amounts outstanding at the year end in relation to defined contribution pension schemes:

	Unrestricted Funds £000	Restricted funds £000	2023 Total £000	Unrestricted Funds £000	Restricted funds £000	2022 Total £000
Group	61	8	69	63	7	70
Charity	27	8	35	29	7	36

The number of higher paid staff whose employee benefits (excluding employer pension contributions) exceeded £60,000 in the year was as follows:

	Group 2023 No.	Group 2022 No.	Charity 2023 No.	Charity 2022 No.
£60,001 to £70,000	2	2	2	2
£70,001 to £80,000	1	4	-	3
£80,001 to £90,000	1	-	1	-
£90,001 to £100,000	2	1	-	-
	<u>6</u>	<u>7</u>	<u>3</u>	<u>5</u>

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
Contributions to defined contribution pension schemes for the above higher paid staff amounted to	<u>15</u>	<u>33</u>	<u>8</u>	<u>23</u>

8. Staff Numbers and Costs, Trustee Remuneration and Expenses and the Cost of Key Management Personnel (continued)

The Trustees neither received nor waived any emoluments during the year (2022: £nil). Expenses incurred by 5 Trustees (2022: 4), either out of pocket expenses reimbursed to Trustees or paid directly to third parties, were as follows:

	<i>Group</i> 2023 £000	<i>Group</i> 2022 £000	<i>Charity</i> 2023 £000	<i>Charity</i> 2022 £000
Travel and subsistence and event attendance	3	1	3	1

Key Management Personnel

The key management personnel of the parent Charity comprise the trustees, Chief Executive Officer, Chief Operating Officer (until October 2022), Group Resources Director (from September 2022), Charity Managing Director, Director of Communications, Programmes Director, Director of Development and Policy and Strategy Director. The total employee benefits (including employers National Insurance and pension contributions) of the key management personnel of the Charity were £546,000 (2022: £506,000)

The key management personnel of the group comprise those of the Charity and those of its wholly owned subsidiary Soil Association Certification Limited and the Soil Association Exchange programme, which traded through SA Sales & Services Limited in the year. The key management personnel of Soil Association Certification are the Chief Executive Officer, Commercial and Marketing Director (previously Business Development Director), Director of Certification (Food, Textiles & Beauty) (previously Food and Non Food Director), Farming and Operations Services Director (from April 2022) and Director of Forestry (from August 2022) . The key management personnel of Soil Association Exchange is the Chief Executive Officer (from December 2022). In total the employee benefits of the key management personnel of Soil Association Certification Limited and Soil Association Exchange totalled £368,000 (2022: £241,000).

The total employee benefits of key management personnel for the Group were therefore £913,000 (2022: £747,000).

9. Analysis of Expenditure

Group	Support costs £000	Direct costs £000	2023 Total £000	Support costs £000	Direct costs £000	2022 Total £000
Fundraising	62	835	897	67	670	737
Farming and land use transition	136	2,981	3,117	131	2,507	2,638
Healthy and sustainable diets	307	5,315	5,622	277	5,149	5,426
Certification costs	-	10,158	10,158	-	8,798	8,798
Other trading activities	-	966	966	-	132	132
	<u>505</u>	<u>20,255</u>	<u>20,760</u>	<u>475</u>	<u>17,256</u>	<u>17,731</u>

Charity	Support costs £000	Direct costs £000	2023 Total £000	Support costs £000	Direct costs £000	2022 Total £000
Fundraising	62	835	897	67	670	737
Farming and land use transition	136	2,587	2,723	131	2,289	2,420
Healthy and sustainable diets	307	5,315	5,622	277	5,149	5,426
	<u>505</u>	<u>8,737</u>	<u>9,242</u>	<u>475</u>	<u>8,108</u>	<u>8,583</u>

10. Net (Expenditure) / Income for the Year

This is stated after charging / (crediting):

Group	2023	2022
	£000	£000
Auditor's remuneration:		
Audit of consolidated annual accounts	16	14
Audit of the accounts of subsidiaries	19	20
Tax compliance services	7	7
Other non-audit services	28	8
Interest payable	57	61
Foreign exchange losses	11	13
Depreciation of owned assets	108	138
Amortisation	101	95
Loss on disposal of fixed assets	-	26
Operating lease rentals - land and buildings	27	27
Operating lease rentals - other	51	59

Charity	2023	2022
	£000	£000
Auditor's remuneration:		
Audit of charity's annual accounts	16	14
Tax compliance services	3	3
Other non-audit services	3	-
Interest payable	57	61
Foreign exchange (gains) / losses	(8)	4
Depreciation of owned assets	94	100
Amortisation	74	68
(Profit) / loss on disposal of fixed assets	-	(1)
Operating lease rentals - land and buildings	27	27
Operating lease rentals - other	12	30

11. Support Costs

Group and Charity

	HR £000	Premises £000	Finance £000	IT £000	Governance £000	Total support costs £000	Recovered from programmes £000	2023 Total costs allocated £000	2022 Total costs allocated £000
Fundraising	19	27	38	64	7	155	(93)	62	67
Farming and land use transition	41	61	82	140	15	339	(203)	136	131
Healthy and sustainable diets	82	153	168	282	31	716	(409)	307	277
Support costs	142	241	288	486	53	1,210	(705)	505	475
Costs recharged to Group entities						970			
Total support costs						2,180			

The basis for the allocation of support costs, being the number of staff, has been applied consistently in both this year and the prior year.

Governance costs are those incurred for compliance with constitutional and statutory requirements, such as the annual audit and professional fees and trustees' expenses plus an allocation of staff time.

12. Taxation

Group and Charity

The Charity is a registered charity and as such is exempt from taxation of its income and gains falling within part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year. This also applies to the Soil Association Land Trust, which is also a charity.

The profits of the following wholly owned subsidiaries of the Charity are subject to UK corporation tax, however no UK corporation tax charge will arise as any taxable profits will be gift aided to the Charity:

- Soil Association Certification Limited; and
- SA Sales and Services Limited.

13. Intangible Assets

Group

	Software £000	Goodwill £000	Total £000
Cost			
At 1 April 2022	1,013	2,050	3,063
Additions	79	-	79
	<hr/>	<hr/>	<hr/>
At 31 March 2023	1,092	2,050	3,142
	<hr/>	<hr/>	<hr/>
Amortisation			
At 1 April 2022	673	2,050	2,723
Charge for the year	101	-	101
	<hr/>	<hr/>	<hr/>
At 31 March 2023	774	2,050	2,824
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2023	318	-	318
	<hr/>	<hr/>	<hr/>
At 31 March 2022	340	-	340
	<hr/>	<hr/>	<hr/>

Charity

	Software £000
Cost	
At 1 April 2022 and 31 st March 2023	366
	<hr/>
Amortisation	
At 1 April 2022	180
Charge for the year	74
	<hr/>
At 31 March 2023	254
	<hr/>
Net book value	
At 31 March 2023	112
	<hr/>
At 31 March 2022	186
	<hr/>

Amortisation is included in support costs in the SOFA and split between costs of fundraising, farming and land use transition and healthy and sustainable diets based on headcount (see note 11).

14. Tangible Fixed Assets

Group

	Freehold land and buildings £000	Leasehold / building improvements £000	Machinery and office equipment £000	Total £000
Cost				
At 1 April 2022	9,248	37	569	9,854
Additions	-	18	2	20
Disposals	-	-	(7)	(7)
At 31 March 2023	<u>9,248</u>	<u>55</u>	<u>564</u>	<u>9,867</u>
Depreciation				
At 1 April 2022	189	10	323	522
Charge for year	50	6	52	108
Disposals	-	-	(7)	(7)
At 31 March 2023	<u>239</u>	<u>16</u>	<u>368</u>	<u>623</u>
Net book value				
At 31 March 2023	<u>9,009</u>	<u>39</u>	<u>196</u>	<u>9,244</u>
At 31 March 2022	<u>9,059</u>	<u>27</u>	<u>246</u>	<u>9,332</u>

Group freehold land and buildings represents the Soil Association head office, Spear House plus the farms owned by Soil Association Land Trust.

14. Tangible Fixed Assets (continued)

Charity

	Freehold land and buildings £000	Leasehold improvements £000	Office equipment £000	Total £000
Cost				
At 1 April 2022	3,386	12	414	3,812
Additions	-	-	2	2
Disposals	-	-	(7)	(7)
At 31 March 2023	<u>3,386</u>	<u>12</u>	<u>409</u>	<u>3,807</u>
Depreciation				
At 1 April 2022	189	5	263	457
Charge for year	50	3	41	94
Disposals	-	-	(7)	(7)
At 31 March 2023	<u>239</u>	<u>8</u>	<u>297</u>	<u>544</u>
Net book value				
At 31 March 2023	<u>3,147</u>	<u>4</u>	<u>112</u>	<u>3,263</u>
At 31 March 2022	<u>3,197</u>	<u>7</u>	<u>151</u>	<u>3,355</u>

Charity freehold land and buildings represents the Soil Association head office, Spear House.

15. Fixed Asset Investments

Group and Charity

Listed investments	2023 £000	2022 £000
Market value at start of year	117	103
Additions in year	120	-
Disposals in year	(87)	-
Revaluation	(7)	14
Market value at end of year	<u>143</u>	<u>117</u>

Group and Charity

	2023 £000	2022 £000
Historic cost at 31 March	<u>136</u>	<u>45</u>

	2023 £000	2022 £000
Unrealised gains at 31 March	<u>7</u>	<u>72</u>

In line with the preferred treatment of the Charities Statement of Recommended Practice, fixed asset investments have been revalued to their market value at 31 March 2023. The above relates to listed investments which have no restrictions imposed upon them.

Charity

Equity investment in group undertakings	£
Cost and net book value at 1 April 2022	105
Additions in year	1
Cost and net book value at 31 March 2023	<u>106</u>

The Charity owns the whole of the issued ordinary share capital of Soil Association Certification Limited (Company Registration Number 00726903), SA Sales and Services Limited (Company Registration Number 02313146), and Soil Exchange Limited (Company Registration Number 14575685) which are incorporated in the UK. The addition in the year relates to the incorporation of Soil Exchange Limited on 6 January 2023. The Charity also has indirect ownership of the whole of the issued share capital of Certagrosilva S.L. (NIF B72473143), which was incorporated in Spain in the year and is fully owned by Soil Association Certification Limited.

15. Fixed Asset Investments (continued)

Soil Association Land Trust Limited (Co. No. 06259578), limited by guarantee, registered charity number 1121011, is deemed to be a subsidiary of the Soil Association Limited by virtue of control. All of these entities have the same registered office as the Soil Association Limited.

The principal activity of Soil Association Certification Limited is that of a certification body granting licences to trade.

A new trading subsidiary of Soil Association Certification, Certagosilva S.L. was incorporated in Spain in the year. This company's principal activity is the same as that of Soil Association Certification Limited.

SA Sales and Services Limited works with corporate partners on affinity schemes and sponsorship of Soil Association work and sells advertising space in Soil Association magazines and at Soil Association organised events. During the year the Exchange business was also carried out through SA Sales and Services Limited.

Soil Exchange Limited was incorporated during the year, but no financial transactions took place. The Exchange business is due to transfer from SA Sales and Services Limited to Soil Exchange Limited during 2023-24.

The principal activities of Soil Association Land Trust Limited are that of the preservation, conservation and protection of the countryside for the public benefit.

Soil Association Certification Limited and SA Sales and Services Limited distribute most of their taxable profits, net of taxable losses brought forward from previous years to the Soil Association Limited, as Gift Aid distributions.

15. Fixed Asset Investments (continued)

A summary of subsidiary trading results is shown below.

	Soil Assoc. Certifi- cation Ltd £000	Cert- agrosilv a S.L. £000	SA Sales and Service s Ltd £000	Soil Assoc. Land Trust Ltd £000	2023 Total £000	2022 Total £000
Income statement / Statement of financial activities						
Donations	-	-	-	24	24	44
Income from sales	10,736	-	1,006	95	11,837	10,516
Grants receivable	103	-	-	22	125	122
Turnover	<u>10,839</u>	<u>-</u>	<u>1,006</u>	<u>141</u>	<u>11,986</u>	<u>10,682</u>
Cost of sales	<u>(6,009)</u>	<u>(18)</u>	<u>(961)</u>	<u>(394)</u>	<u>(7,382)</u>	<u>(4,829)</u>
Gross profit / (loss)	<u>4,830</u>	<u>(18)</u>	<u>45</u>	<u>(253)</u>	<u>4,604</u>	<u>5,853</u>
Administration expenses	(4,579)	-	(5)	-	(4,584)	(4,731)
Other income	5	-	-	-	5	2
Interest receivable	-	-	-	1	1	-
Net profit / (loss)	<u>256</u>	<u>(18)</u>	<u>40</u>	<u>(252)</u>	<u>26</u>	<u>1,124</u>
Gift Aid payable	<u>(256)</u>	<u>-</u>	<u>(40)</u>	<u>-</u>	<u>(296)</u>	<u>(1,236)</u>
Retained in subsidiaries	<u>-</u>	<u>(18)</u>	<u>-</u>	<u>(252)</u>	<u>(270)</u>	<u>(112)</u>
Balance sheet						
Fixed assets	208	-	-	5,985	6,193	6,131
Current assets	5,198	29	469	736	6,432	6,696
Current liabilities	(5,374)	(45)	(442)	(38)	(5,899)	(5,833)
Long-term liabilities	-	-	-	-	-	-
Net assets / (liabilities)	<u>32</u>	<u>(16)</u>	<u>27</u>	<u>6,683</u>	<u>6,726</u>	<u>6,994</u>

16. Debtors

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
Trade debtors	3,409	2,556	252	161
Amounts owed by subsidiary undertakings	-	-	1,431	1,824
Prepayments and accrued income	2,120	2,270	1,680	1,958
	<u>5,529</u>	<u>4,826</u>	<u>3,363</u>	<u>3,943</u>

17. Creditors: Amounts Falling Due Within One Year

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
Bank loan	131	127	131	127
Trade creditors	918	872	344	404
Payments received on account for contracts or performance-related grants	157	150	157	150
Accruals and deferred income	2,295	2,199	236	285
Other taxes and social security	656	637	143	124
Interest free loans	-	7	-	7
Financing agreement	-	26	-	26
Other creditors	2,147	1,941	826	828
	<u>6,304</u>	<u>5,959</u>	<u>1,837</u>	<u>1,951</u>

Deferred income reconciliation (included with accruals and deferred income above)

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
At beginning of year	1,359	1,532	8	4
Provided during year	1,511	1,359	0	8
Released during year	(1,359)	(1,532)	(8)	(4)
	<u>1,511</u>	<u>1,359</u>	<u>-</u>	<u>8</u>

Deferred income relates to licensing fees received in advance of the period to which the licence relates, which is deferred and transferred to the SoFA in the relevant period.

18. Creditors: Amounts Falling Due After More Than One Year

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
Bank loans:				
Secured bank loans (falling due in one-two years)	136	131	136	131
Secured bank loans (falling due in two-five years)	434	420	434	420
Secured bank loans (falling due after five years)	887	1,037	887	1,037
Other creditors:				
Interest-free loan (falling due in one-two years)	-	8	-	8
	<u>1,457</u>	<u>1,596</u>	<u>1,457</u>	<u>1,596</u>

The bank loans are secured on Spear House, a freehold property purchased in 2016-17, which has a carrying value of £3,147,000 at 31 March 2023 (2022: £3,197,000). The terms of the security provide for the lender to claim title to the property in the event of a default of principal and interest payments.

The loan financing comprises of two secured loans as follows:

- A loan of £1,250,000, repayable over 16 years, ending 13 September 2032 at a fixed rate of interest of 3.11% for the first 15 years.
- A loan of £900,000, repayable over 16 years, ending 6 September 2034 at a fixed rate of interest of 3.572% in the first 10 years.

19. Contingent Liabilities

Group and Charity

The charitable group is registered under a group VAT scheme and all group companies, with the exception of Soil Exchange Limited, are jointly liable for the group VAT Liability, which at the year-end amounted to £393,000 (2022: £403,000).

20. Leasing Commitments

At the year end, the total future minimum lease payments and amounts receivable under non-cancellable operating leases are as follows:

Amounts payable:

Group	2023	2023	2022	2022
	Land and buildings £000	Other £000	Land and buildings £000	Other £000
- within one year	14	44	27	42
- later than one year and not later than five years	-	74	14	82
	<u>14</u>	<u>118</u>	<u>41</u>	<u>124</u>

Charity	2023	2023	2022	2022
	Land and buildings £000	Other £000	Land and buildings £000	Other £000
- within one year	14	11	27	8
- later than one year and not later than five years	-	26	14	28
	<u>14</u>	<u>37</u>	<u>41</u>	<u>36</u>

Amounts receivable:

	Group 2023 £000	Group 2022 £000	Charity 2023 £000	Charity 2022 £000
Land and Buildings				
- within one year	31	34	-	-
- later than one year and not later than five years	44	51	-	-
- later than five years	9	21	-	-
	<u>84</u>	<u>106</u>	<u>-</u>	<u>-</u>

21. Designated Funds

Group

	Balance at 31 Mar 2022 £000	Transfers from income and expenditure account £000	Balance at 31 Mar 2023 £000
Fixed asset fund	2,118	2	2,120
Bank loan covenant fund	350	-	350
Total designated funds	<u>2,468</u>	<u>2</u>	<u>2,470</u>

Charity

	Balance at 31 Mar 2022 £000	Transfers from income and expenditure account £000	Balance at 31 Mar 2023 £000
Fixed asset fund	1,945	(27)	1,918
Bank loan covenant fund	350	-	350
Total designated funds	<u>2,295</u>	<u>(27)</u>	<u>2,268</u>

The designated funds represent the following:

- Fixed asset fund: This fund represents the amount of our unrestricted reserves which are held as tangible and intangible fixed assets, including the HQ building. These assets are required for operational activities and are therefore not considered part of the Group's readily available free reserves. The fund is reduced by bank loan repayments due in more than one year as these would be repaid were the HQ building sold. The less than one-year bank loan repayments are not deducted as if a decision was taken to sell the HQ building, mortgage payments would still have to be made while the sale went through. This fund will be designated for the life of the assets included in it, reduced by the depreciation charge and increased by mortgage repayments.
- Bank loan covenant fund: a condition of our mortgage is that we maintain free reserves of a minimum of £350k, so by designating these funds we are reflecting that these funds are not freely available for expenditure. These funds will be designated until both long-term loans are fully repaid in September 2034.

22. Total Funds

Group

	At 31 Mar 2022 £000	Income £000	Expend £000	Unrealised losses £000	Transfer between funds £000	At 31 Mar 2023 £000
Unrestricted funds	4,522	14,698	(15,485)	(7)	(65)	3,663
Restricted funds:						
SA Land Trust	6,864	141	(394)	-	72	6,683
Farming and land use transition:						
NEIRF – Agroforestry Carbon Code	-	80	(80)	-	-	-
The Prince of Wales’s Charitable Fund	498	-	(248)	-	-	250
Other	461	1,478	(1,060)	-	(7)	872
Total Farming and land use transition	959	1,558	(1,388)	-	(7)	1,122
Healthy and sustainable diets:						
The National Lottery Community Fund – Better Care	11	-	(11)	-	-	-
The National Lottery Community Fund – Food For Life Get Togethers	1,286	-	(858)	-	-	428
The National Lottery Community Fund and Esmée Fairbairn Foundation - Sustainable Food Places phase three	858	1,149	(1,319)	-	-	688
The National Lottery Community Fund – Covid-19 Emergency Funding	185	-	(46)	-	-	139
Other	132	1,012	(1,133)	-	-	11
Total Healthy and sustainable diets	2,472	2,161	(3,367)	-	-	1,266
Esmée Fairbairn Core Funding	102	-	(102)	-	-	-
Samworth Foundation - Citizen Insight & Digital Transformation	19	-	(19)	-	-	-
Fundraising	25	(10)	(5)	-	-	10
Total restricted funds	10,441	3,850	(5,275)	-	65	9,081
Total funds	14,963	18,548	(20,760)	(7)	-	12,744

22. Total funds (continued)

Group prior year

	At 31 Mar 2021 £000	Income £000	Expend £000	Unrealised gains £000	At 31 Mar 2022 £000
Unrestricted funds	3,896	13,157	(12,545)	14	4,522
Restricted funds:					
SA Land Trust	7,047	106	(289)	-	6,864
Farming and land use transition:					
The Prince of Wales' Charitable Foundation	250	450	(202)	-	498
Other	909	427	(875)	-	461
Total Farming and land use transition	1,159	877	(1,077)	-	959
Healthy and sustainable diets:					
The National Lottery Community Fund – Better Care	11	-	-	-	11
The National Lottery Community Fund – Food For Life Get Togethers	2,485	-	(1,199)	-	1,286
The National Lottery Community Fund and Esmée Fairbairn Foundation - Sustainable Food Places phase three	819	1,136	(1,097)	-	858
The National Lottery Community Fund – Covid-19 Emergency Funding	420	-	(235)	-	185
Joseph Rowntree Charitable Trust	40	-	(40)	-	-
Other	183	812	(863)	-	132
Total Healthy and sustainable diets	3,958	1,948	(3,434)	-	2,472
Esmée Fairbairn Core Funding	316	-	(214)	-	102
		191	(172)	-	19
Fundraising	5	20	-	-	25
Total restricted funds	12,485	3,141	(5,185)	-	10,441
Total funds	16,381	16,299	(17,731)	14	14,963

22. Total funds (continued)

Charity

	Balance at 31 Mar 2022 £000	Income £000	Expenditure £000	Unrealised losses £000	Balance at 31 Mar 2023 £000
Unrestricted funds	4,397	3,592	(4,361)	(7)	3,621
Restricted funds	3,571	3,710	(4,881)	-	2,400
Total funds	7,968	7,302	(9,242)	(7)	6,021

Charity prior year

	Balance at 31 Mar 2021 £000	Income £000	Expenditure £000	Unrealised gains £000	Balance at 31 Mar 2022 £000
Unrestricted funds	3,836	4,227	(3,680)	14	4,397
Restricted funds	5,437	3,037	(4,903)	-	3,571
Total funds	9,273	7,264	(8,583)	14	7,968

Restricted funds

The following restricted funds were in use during the year. All funds at the year-end were held in net assets (cash or accrued income) with the exception of the farms, machinery and stock donated from Land Heritage to Soil Association Land Trust Limited in previous years.

SA Land Trust

This fund represents the land and buildings owned by and activities undertaken in Soil Association Land Trust Limited.

Farming and land use transition and Healthy and sustainable diets

Funds received with a restriction to our work in Farming and land use transition and Healthy and sustainable diets.

Esmée Fairbairn Core Funding

Multi-year grant from Esmée Fairbairn Foundation to support salary costs of key staff in the organisation.

22. Total funds (continued)

Samworth Foundation - Citizen Insight & Digital Transformation

Grant from Samworth Foundation to support our work with citizen engagement and improvements to our digital infrastructure.

Fundraising

Donations restricted to Fundraising activities within the organisation.

Net assets by fund

Group

	Fixed assets £000	Net current assets £000	Long-term creditors £000	2023 Total £000
Unrestricted funds	3,720	1,400	(1,457)	3,663
Restricted funds	5,985	3,096	-	9,081
Total group funds	<u>9,705</u>	<u>4,496</u>	<u>(1,457)</u>	<u>12,744</u>

Charity

	Fixed assets £000	Net current assets £000	Long-term creditors £000	2023 Total £000
Unrestricted funds	3,518	1,560	(1,457)	3,621
Restricted funds	-	2,400	-	2,400
Total Charity funds	<u>3,518</u>	<u>3,960</u>	<u>(1,457)</u>	<u>6,021</u>

23. Cash Flow Information

Group

Reconciliation of changes in resources to net cash inflow from operating activities	2023 £000	2022 £000
Net deficit for the year	(2,219)	(1,418)
Add back depreciation charged	108	138
Add back amortisation charged	101	95
Add back loss on disposal of fixed assets	-	26
Remove unrealised loss / (gain) on investments	7	(14)
Add back interest paid	57	61
(Increase) / decrease in debtors	(705)	2,494
Increase / (decrease) in creditors	206	(865)
Add back decrease in creditors from financing activities (shown on face of cashflow)	168	243
	<u>(2,277)</u>	<u>760</u>

Analysis of cash and cash equivalents

	At 1 April 2022 £000	Cash flow £000	At 31 March 2023 £000
Cash at bank and in hand	<u>7,905</u>	<u>(2,634)</u>	<u>5,271</u>

Analysis of changes in net debt

	At 1 April 2022 £000	Cash flow £000	Other non- cash changes £000	At 31 March 2023 £000
Cash at bank and in hand	7,905	(2,634)	-	5,271
Loans falling due within one year	(160)	160	(131)	(131)
Loans falling due after one year	(1,596)	8	131	(1,457)
Total	<u>6,149</u>	<u>(2,466)</u>	<u>-</u>	<u>3,683</u>

23. Cash flow information (continued)

Charity

Reconciliation of changes in resources to net cash inflow from operating activities:	2023 £000	2022 £000
Net deficit for the year	(1,947)	(1,305)
Add back depreciation charged	94	100
Add back amortisation charged	74	68
Deduct profit on disposal of fixed assets	-	(1)
Remove unrealised loss / (gain) on investments	7	(14)
Add back interest paid (shown on face of cashflow statement)	57	61
Decrease in debtors	580	1,136
Decrease in creditors	(253)	(290)
Add back decrease in creditors from financing activities (shown on face of cashflow)	168	243
	<u>(1,220)</u>	<u>(2)</u>

Analysis of cash and cash equivalents

	At 1 April 2022 £000	Cash flow £000	At 31 March 2023 £000
Cash at bank and in hand	<u>3,914</u>	<u>(1,480)</u>	<u>2,434</u>

Analysis of changes in net debt

	At 1 April 2022 £000	Cash flow £000	Other non- cash changes £000	At 31 March 2023 £000
Cash at bank and in hand	3,914	(1,480)	-	2,434
Loans falling due within one year	(160)	160	(131)	(131)
Loans falling due after one year	(1,596)	8	131	(1,457)
Total	<u>2,158</u>	<u>(1,312)</u>	<u>-</u>	<u>846</u>

24. Financial Instruments

The financial instruments of the Group and Charity are as follows -

	<i>Group</i> 2023 £000	<i>Group</i> 2022 £000	<i>Charity</i> 2023 £000	<i>Charity</i> 2022 £000
Financial assets held at fair value				
Listed investments	143	117	143	117

25. Related Party Transactions

Group and Charity

In the financial year the following transactions took place between the Charity and other Group entities:

Soil Association Certification Limited ('SA Certification')

- A licence charge from the Charity to SA Certification of £444,372 (2022: £383,004) for the right to certify to the Charity's standards and to issue the symbol to its licensees for use in relation to their products.
- A Service Level Agreement charge from the Charity to SA Certification of £962,700 (2022: £774,000) for the supply of accommodation, Finance, HR and IT services and other central costs.
- A charge of £30,199 (2022: £38,481) from SA Certification to the Charity of staff costs.
- A charge of £4,033 (2022: £3,954) from the Charity to SA Certification for desk rental.
- The transfer under gift aid of the trading profits of SA Certification to the Charity of £256,000 (2022: £1,095,000).
- The amount due from Certification to the Charity at 31 March 2023 was £1,174,000 (2022: £1,495,000).

Soil Association Land Trust Limited ('Land Trust')

- A charge of £84,153 (2022: £80,065) was made from the Charity to the Land Trust of staff costs and overheads.
- Grant income of £nil (2022: £4,769) was passed from the Charity to the Land Trust.
- Donation income of £nil (2022: £20,000) was passed from the Charity to the Land Trust in relation to a fundraising appeal to plant hedgerow at Woodoaks Farm.
- In the prior year, the Charity entered into an agreement with the Land Trust whereby the long-term intercompany debt owed by the Land Trust to the Charity will be reduced by amounts which Land Trust invest in Woodoaks Farm and are agreed to be of mutual benefit to both organisations. An amount of £35,044 was written off during the year (2022: £64,926) reducing the balance of the long-term debt to £nil.
- The amount due from Land Trust to the Charity at 31 March 2023 was £21,422 (2022: £42,702).

25. Related Party Transactions (continued)

SA Sales and Services Limited (SASS)

- Commercial income of £1,363 (2022: £1,894) was transferred from the Charity to SASS.
- Cost of sales relating to raising commercial income, including staff costs and overhead contribution, of £102,236 (2022: £96,262) charged from the Charity to SASS.
- The transfer under gift aid of the trading profits of SASS to the Charity of £40,499 (2022: £140,726).
- The amount due from SASS to the Charity at 31 March 2023 was £236,111 (2022: £220,343).

Trustees of the Charity do not receive remuneration for the provision of their services as trustees of The Soil Association Limited. Board members receive reimbursement of out-of-pocket expenses for attendance at meetings and events (see note 8).

During the year, gifts were made to departing Trustees, with a cash value of £148 (2022: £53).

Total donations received from Trustees and key management personnel in the year, including Gift Aid, were £5,000 (2022: £5,000).

The Charity and Group purchased services from and made sales to companies whose directors are also Trustees or key management personnel of the Charity.

The majority of sales to companies whose directors are related parties related to certification services to licensees and were under normal commercial terms so are not disclosed.

Non-certification sales to companies owned by Helen Browning totalled £5,850 inclusive of VAT (2022: £5,850). Amounts outstanding at 31 March 2023 on sales made during the year were £488 incl. VAT (2022: £975).

Purchases from companies owned by or linked to Helen Browning totalled £11,111 inclusive of VAT (2022: £8,827). Amounts outstanding at 31 March 2023 on purchases made during the year were £nil (2022: £nil).

26. Capital Commitments

Group and Charity

At the year end the Group had capital commitments of £16,000 (2022: £nil) and the Charity £nil (2022: £nil).

27. Post Balance Sheet Event

Group and Charity

Since the year end, an agreement has been reached on repayment of an historic liability which will mean that the financial year 2023-24 will benefit from a write-back of £690,000 in relation to this creditor.

28. Comparative Consolidated Statement of Financial Activities

	Note	Unrestricted funds 2022 £000	Restricted funds 2022 £000	Total funds 2022 £000
INCOME FROM:				
Donations and legacies	2	1,542	207	1,749
Charitable activities	3	11,311	2,876	14,187
Other trading activities	4	292	59	351
Investment income	5	4	-	4
Other income	6	8	-	8
Total income		<u>13,157</u>	<u>3,142</u>	<u>16,299</u>
EXPENDITURE ON:				
Raising funds		722	15	737
Charitable activities	7	11,691	5,171	16,862
Other trading activities		132	-	132
Total expenditure	9	<u>12,545</u>	<u>5,186</u>	<u>17,731</u>
Net gain on investments	15	<u>14</u>	<u>-</u>	<u>14</u>
Net (expenditure) / income and net movement in funds		<u>626</u>	<u>(2,044)</u>	<u>(1,418)</u>
RECONCILIATION OF FUNDS				
Total funds brought forward		<u>3,896</u>	<u>12,485</u>	<u>16,381</u>
Total funds carried forward	22	<u>4,522</u>	<u>10,441</u>	<u>14,963</u>

Reference and Administrative Details

REGISTERED CHARITY NUMBER: 206862 (England and Wales)
SCO39168 (Scotland)

REGISTERED COMPANY NUMBER: 00409726

REGISTERED OFFICE: Spear House
51 Victoria Street
Bristol
BS1 6AD

GOVERNING DOCUMENT: Articles of Association

CONSTITUTION: Company limited by guarantee

ROYAL PATRON: The former Prince of Wales

HONORARY VICE PRESIDENTS: Charlotte Mitchell
Jonathan Dimpleby
Trudie Styler

TRUSTEES: Martin Nye (Chair)
Phil Fearnley (Vice-Chair)
Thomas Bourne (Vice-Chair), resigned 24 Nov 2022
Richard Allan, appointed 24 Jan 2023
Anthony Balance, appointed 24 Jan 2023
Lauren Branston, appointed 24 Jan 2023
Andrew Burgess
Sepideh Golzari, resigned 19 July 2022
Steven Lizars
Caroline Missen
Isabel Oliver
Rosemary Radcliffe
Jonathan Spencer
Sabine Vandembroucke , appointed 1 Nov 2022

GROUP KEY MANAGEMENT PERSONNEL:

Group Chief Executive - Helen Browning
Group Resources Director - Nicola Spencer, started 26 Sept 2022
Chief Operating Officer - Martin Dawson, left 12 Oct 2022
Charity Managing Director - James Cashmore
Director of Marketing and Communications - Ian Ayling
Programmes Director – Aoife Behan, left 7 Apr 2023
Director of Development – Louisa Pharoah
Policy and Strategy Director – Joanna Lewis

Reference and administrative details (continued)

Group Key Management Personnel (continued)

SA Certification Chief Executive Officer - Dominic Robinson, started 23 May 2022
SA Certification Chief Executive Officer - Martin Sawyer, left 31 May 2022
SA Certification Commercial & Marketing Director - Alex Cullen, started 8 Aug 2022
SA Certification Director of Certification (Food, Textiles & Beauty) – Hannah Turner
SA Certification Farming & Operational Services Director – Emma Yeats
SA Certification Director of Forestry – Meriel Robson, from 15 Aug 2022

Soil Exchange Chief Executive Officer – Joseph Gridley, from 1 Dec 2022

COMPANY SECRETARY: Emma Hussey

BANKERS:	Triodos Bank	Lloyds Bank
	Deanery Road	Canons House
	Bristol	Canons Way
	BS1 5AS	Bristol
		BS99 7LB

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Bristol
BS1 4QA

AUDITOR: RSM UK Audit LLP
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