ZEST-HEALTH FOR LIFE LIMITED

England & Wales · Charity number 1125805

Details

Other names	HEALTHY LIVING (LEEDS) LIMITED
Status	Registered
Legal form	Charitable company
Company number	06332267
Registered	2008-09-10
Register	View on the Charity Commission register

Contact

Address	The Old Fire Station Gipton Approach Gipton Leeds LS9 6NL
Phone	01132406677
Email	admin@zestleeds.org.uk
Website	www.zestleeds.org.uk

Activities

Objects: TO PROMOTE, PRESERVE AND PROTECT THE PHYSICAL HEALTH AND MENTAL WELL-BEING OF THE INHABITANTS OF LEEDS AND SURROUNDING AREAS (HEREINAFTER REFERRED TO AS 'THE AREA OF BENEFIT'), IN PARTICULAR, BUT NOT EXCLUSIVELY, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO:I PROVIDE EDUCATION, TRAINING, ADVICE AND SUPPORT;II PROVIDE OR SUPPORT THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES WITH THE OBJECT OF IMPROVING THE HEALTH AND CONDITIONS OF LIFE OF THOSE IN NEED.

Activities: The objects of the charity are to promote, preserve and protect the physical health and mental well-being of the inhabitants of Leeds and surrounding areas, in particular by providing or supporting the provision of facilities in the interests of social welfare or other leisure time occupation, and by providing education, training, advice and support.

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Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** LEEDS AND SURROUNDING AREAS
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£394,532	£440,644	-	-
2024-03-31	£510,436	£494,982	£322,052	20
2023-03-31	£694,174	£652,141	£306,599	25
2022-03-31	£619,659	£548,449	£264,566	25
2021-03-31	£530,903	£467,394	£193,356	25

Trustees

Name	Role	Appointed
Scott Robson	Chair	2020-05-13
Juliet Brown		2021-12-14
Tracey Akamaguna		2021-06-18

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ZEST-HEALTH FOR LIFE LIMITED

England & Wales - Charity number 1125805

Accounts

Company number: 06332267
Charity Number: 1125805

Zest - Health for Life Limited

Report and financial statements For the year ended 31st March 2025

Reference and administrative information for the year ended 31st March 2025

Company number 06332267

Charity number 1125805

Registered office and operational address

The Old Fire Station, Gipton Approach, Leeds, LS9 6NL

Zest – Health for Life Limited also uses the name Zest Leeds for operational and marketing purposes.

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Scott Robson	Treasurer & Chair
Gemma Islip	
Tracey Akamaguna	
Juliet Brown	Vice Chair
Jack Phipps	
Giles Bradley	
Sarasa Poduval	Appointed 6/6/24
Tracy Commons	Appointed 6/6/24 – Resigned 31/1/25

Trustees who held title to property belonging to the charity during the reporting period or at the date of approval were none.

Key management personnel

Dominic Charkin	Chief Executive
Vicky Elswood	Finance Manager
Joe Grant	Social Enterprise Manager

Bankers Unity Trust Bank
Nine Brindley Place
Birmingham, B1 2HB

Solicitors Wrigleys Solicitors LLP
19 Cookridge Street, Leeds LS2 3AG

Independent Examiner James Denton, AME Accounting & Co,
Madison Offices, Radley House, Richardshaw Road, Leeds,
LS28 6LE

The trustees present their report and the audited financial statements for the year ended March 2025. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The objects of the organisation, as stated in the constitution adopted in August 2007 are to promote, preserve and protect the physical health and mental wellbeing of the inhabitants of Yorkshire, by providing or supporting the provision of facilities in the interests of the social welfare or other leisure time occupation, and by providing education, training, advice, and support.

Zest works for the purpose of daily use to the following Vision, Values, and Social Objectives:

Our Vision - Leeds is a fair city where everyone has the same opportunities

Our Mission - Enabling fulfilling lives through promoting healthier lifestyles

Who we work with – All ages

Our Core Values – We listen, we support, we respond, we care, we challenge

Our Social Objectives:

To promote healthier lifestyles

- Supporting and developing cooking skills
- Improving physical and mental wellbeing
- Creating pathways to healthier choices

To enable fulfilling lives

- Preventing social isolation
- Engaging creatively with vulnerable people
- Bringing communities together
- Building peoples' skills and confidence

All of Zest's work is in line with the social objectives above. Each project meets one or several of the objectives and contributes to Zest's key indicators as well as monitoring and reporting to funders on their requirements, staff report bi-monthly to the board on how their work meets Zest's social objectives.

Main Activities

Zest's current activities include the following:

Better Together – a community health development programme funded by Leeds City Council.

Men’s Health Unlocked – a partnership programme supporting Mens Health Iprovement activities in Leeds.

FoodWise Leeds – To employ a Sustainable Food Places Coordinator – funded by Sustainable Food Places and Leeds City Council.

Thrive – Delivering weekly groups supporting people to make precious resources go further. Funded by the National Lottery Community Fund.

Taste of the Market – A four-week cookery course funded through Awards for All based around using affordable and accessible ingredients from Leeds Kirkgate Market.

Gipton Shared Futures - A partnership project with Space2 and GFS Community Enterprises delivering a programme of activities and volunteer opportunities to be delivered from the Old Fire Station and surrounds. Funded by the National Lottery Community Fund.

Men’s Pie Club – It’s not just about the pies, it’s about the guys making the pies! Pie Clubs bring men together to help reduce social isolation and create lasting friendships while making a pie together. Funded by through Movember through a delivery partnership with Food Nation.

Compost Collective - a proven community composting initiative. Funded through a variety of sources. Compost Collective supports Leeds’s ambition to be carbon neutral by 2030.

Welcome Café – Using food and stories to bring people seeking asylum and newly granted refugees together to celebrate food from their homes. Funded through UKSPF.

Eating With Empathy – A short pilot using food to create connections between different people in specified communities. Funded through UKSPF.

A core grant from Zurich Community Fund supporting the delivery of all Zest activities.

All these projects are focused on serving the charity’s aims, objectives, and stated purposes, and benefit the people Zest was set up to support. All projects are meeting or surpassing the targets and outcomes set by funders and are successfully operating in the charity’s stated area of operation.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees and senior management team seek to further the charity’s aims and objectives by pursuing a fundraising strategy that benefits the people of Leeds who live in the city’s most disadvantaged areas and are suffering from health and social inequality of both opportunity and life expectancy.

The charity's main activities and who each project helps are described below. All its charitable activities focus on improving health and wellbeing, addressing health and social inequalities, and are undertaken to further Zest’s charitable purposes for the public benefit.

Our community projects team currently works with around 600 people, predominantly from east Leeds each year. Providing opportunities to become involved in a variety of community groups and activities that build community resilience and improve the skills and confidence of individuals, as well as helping to reduce social isolation.

Zest involves and supports volunteers in all aspects of our work. We value the diverse range of skills and knowledge which our volunteers bring to these roles, and their experience of living and volunteering in the communities that we work informs our work at every level and contributes to our mission of improving life chances in Leeds through the principles of community development. By donating skills, time and knowledge, volunteers contribute towards the expansion and improvement of our services as well as personally learning skills, making new friends and having new experiences.

Beneficiaries of our services

While our services are open to all, the communities we target in Leeds fall into the bottom 10% super output areas nationally and are ranked as among the most disadvantaged in the district. People living in these areas experience multiple disadvantage that can have dramatic and negative impacts on their lives.

All our current funding is aimed at adults over the age of 16. However, during school holidays, we sometimes provide low or no cost family activities. Aimed at alleviating holiday hardship experienced by those living in disadvantaged areas and recruiting new users to our services outside of school holidays.

Achievements and performance

2024/25 was another challenging year for Zest. Inflation continued to place a strain on the communities Zest serves and on the finances of the organisation. A significant number of funders either remained closed or paused applications. Reducing the number of income sources available to the charity. This led to a drop in income of £115,904.38 from the same period the previous year.

Against our three fundraising targets we achieved the following actuals:

	Target	Actual	Variance
New Business Target	£ 25,000.00	£ 24,427.00	-£ 573.00
Social Enterprise Target	£ 7,000.00	£ 7,000.00	£ -
Fundraising Target	£ 15,000.00	£ 14,939.01	-£ 60.99
	£ 47,000.00	£ 46,366.01	-£ 633.99

Direct Fundraising

Our staff teams overall continue to be engaged with the supporting raising funds for the charity either directly or through their friends and family. Notable efforts in the year came from a staff member and their father continuing to make and sell repurposed wood products including planters, bird tables and Christmas reindeer We are the charity partner of Bruntwood who continued to raise funds in support of our work. We also saw support from Credera who collected Christmas trees post December 2024 for a charitable donation.

Social Enterprise

Leeds Cookery School, a social enterprise and company limited by share with Zest being the sole shareholder failed to make a profit in the financial year. Trustees changed the Social Enterprise model formalising the financial support given from the charity to the Cookery School into a loan, requiring a monthly repayment.

New Business/Grants

The charity was able to achieve it's new business target. Most of the income was made up of short term non reoccurring grants.

Future Challenges

The new Leeds Cookery School Model has worked and all loan repayments have been made in the year. The new team has settled well into the school and we are seeing an impact on sales, especially those targeting kitchen hires and corporates. Class sales remain a concern. Ensuring the School breaks even in 25/26 while continuing to make loan repayments will be a priority for the team.

The funding landscape remains challenging. Zest will need to secure new long term funding in 25/26 and carefully monitor cash flow to ensure we are able to continue to deliver activities to beneficiaries across Leeds.

Financial review

Overview

The accounts reflect all the activities listed above.

Income decreased from £510,436 in 2023/24 to £394,531.62 in 2024/25. Existing grants and contracts still make up most of the income. Fundraising contributed £14,939 to this year's income. Costs have decreased from £494,984 in 2023/24 to £440,643.91 in 2024/25 in line with the decrease in turnover. Zest had a year-end balance of £272,199.05 including deferred income and reserves.

Our principal sources of funding were Leeds City Council, The National Lottery Community Fund, Leeds Community Foundation, Awards for All, Food Nation, Sustainable Food Places, Leeds City Council and Zurich Community Fund. We are grateful to all our funders for their continued support.

Reserves policy

The Zest board consider that it is prudent to operate with a level of reserves to cover the following contingencies: redundancy and other costs in the event of the charity winding up through a substantial loss of funding; to provide working capital where contracts are paid in arrears; to finance existing or new activities until adequate external funding is obtained.

On 31st March 2025 the level of free reserves was £90,588. The reserves computations shows that the organisation needs to hold between £82,000 and £104,000 in reserve to allow for the above contingencies. During 2025-2026 the organisation may have to dip into their reserves to maintain charitable work on a short-term basis once funding has come to an end and before new funding has been secured. The policy is reviewed annually in April.

Plans for the future

Identifying new long term income streams and remains a challenge and a priority. The focus of senior management will be to identify traditional and new funding streams and

income opportunities. Partnerships outside of our traditional partners will be priority to support development of wider work and new potential income.

Structure, governance and management

Recruitment, appointment and induction of trustees

Appointment of Trustees is governed by the Memorandum and Articles of Association. The Board of Trustees is authorised to appoint new members to fill vacancies arising through resignation or death of an existing member. Membership of the Board of Trustees is reviewed annually, and the confirmation or retirement of members will be considered at the Annual General Meeting.

As part of a good governance action plan, the Trustees follow a protocol for the recruitment and induction of new Trustees, which ensures effective understanding of the trustee role and mutual expectations from the beginning. Prospective Trustees are invited to visit Zest projects and meet with the CEO before having a discussion with the Chair and observing a Board of Trustees meeting. If both sides agree to proceed, the formal application process will then take place via an application form, and relevant training offered to the new trustee.

Organisational Structure

The Board of Trustees meets bi-monthly. On a day-to-day basis, management is delegated to the CEO Dom Charkin and Senior Management Team – Vicky Elswood (Finance Manager) and Joe Grant (Head of Social Enterprise). There is an HR Subgroup made up of the CEO and Trustees with HR experience which convenes monthly to review salaries, review policies and to oversee substantive HR issues such as restructures, new post creation and disciplinary proceedings.

Leeds Cookery School (LCS) is an incorporated business, wholly owned by Zest, which repays monthly a formalised loan. A minimum of two members of its board remains on the Zest Board of Trustees whilst the Chair and other members are independent. The LCS board is therefore able to make independent business decisions but submits reports to the Zest Board of Trustees which retains oversight of activity and finances, and whose primary aim is to protect the charity from any financial losses incurred by the cookery school.

The organisation is a charitable company limited by guarantee, incorporated on 2/08/2007 and registered as a charity on 10/09/2008.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantors in Mar 2025 was 7. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Related parties and relationships with other organisations

Leeds Cookery School

Overview

Leeds Cookery School (LCS) was established in September 2017 as a trading subsidiary of Leeds charity Zest – Health for Life. Following a business review, Zest developed a three-strand fundraising strategy to reduce its reliance on local authority grant and contract funding, and to generate unrestricted income to ensure the charity's survival. LCS is an independent social enterprise wholly owned by the charity, repays a loan monthly to the charity. Interest is chargeable on the loan.

LCS was formally constituted in September 2017, with founder directors consisting of two trustees of Zest who have specific food industry experience and now provide continuity by sitting on both boards, and two independent directors with relevant food knowledge and experience. One of the independent directors serves as Chair. The Zest CEO also attends the Board of Directors meetings, and the Zest Finance Manager is Company Secretary.

Objectives

The overriding objective of LCS is to generate income to support the work of the Zest charity.
Other objectives are:

- to be the best cookery school in Yorkshire
- to offer an unrivalled customer experience to both individuals and corporate customers
- to be fun and accessible
- to be respected in the business community, to win recognition, and to remain innovative
- to instil a love of cooking and provide a range of learning opportunities

Risk Management

Finance and operational overview reports are made by LCS at each Zest trustee meeting, but the division is clear; the LCS board concentrates on directing the business and ensuring profitability whilst the Zest board seeks to protect the charity from any financial liabilities or losses caused by the LCS.

The Finance Manager and Head of Social Enterprise meet regularly each month to review cashflow, future booking levels and expenditure. Regular LCS team meetings inform the schedule and marketing campaigns. The LCS board meets bi-monthly and retains a strategic overview of business operations and profitability.

Orion ConsortiumZest is part of a consortium – Orion – comprising of four like-minded Leeds charities working with similar social objectives and values. The four Orion partners – Feel Good Factor, Space 2 and Shantona collaborate on a variety of funding bids and resulting projects, with each organisation acting as the lead partner on occasion, and sub-contracting the other partners to deliver parts of the project work. A partnership agreement is put in place for each project, and a conflict resolution protocol is also available should the need ever arise. Staff members from all four organisations work closely together at all levels and share resources, line management responsibilities and reporting accountabilities.

Remuneration policy for key management personnelAn organisational Remuneration Policy is in place which outlines the procedures followed on an annual basis. A salary band table is in place which is reviewed annually in March, and all new

jobs are evaluated and allocated a banding within this structure. Salary reviews take place annually in March and the HR Subgroup makes recommendations. Salary increases are not automatic or on an incremental basis but aside from any general cost of living rise, are awarded based on increased responsibility and demonstrable personal development. Employees would expect to be at the middle of their salary band when competently fulfilling all aspects of their job.

Risk Management

The Board of Trustees have examined the major strategic, business and operational risks that Zest faces and confirm that systems have been established to lessen these risks. A risk register is in place which is reviewed annually, and input is made by both the IT and HR consultants which Zest retains as specialist advisers.

Funds held as custodian trustee on behalf of others

Not applicable

Statement of responsibilities of the Trustees

The Trustees (who are also directors of Zest – Health for Life for the purposes of company law) are responsible for preparing the Trustees' annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The Trustees' annual report has been approved by the Trustees on 12/04/2025 and signed on their behalf by

Scott Robson

Chair



Scott Robson (Dec 4, 2025 11:57:25 GMT)

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2025 which are set out on pages 12 to 32.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
4.

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

James Denton ACCA AME Accounting & Co. Ltd, Madison Offices, Richardshaw Rd, Leeds, LS28 6LE

Date 4/12/2025

Statement of Financial Activities (including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted	Restricted	Total funds	Total funds 2024
Income from:					
Donations & legacies	3	37,168		37,168	21,983
Charitable activities	4	14,394	339,518	353,912	486,019
Investments	5	3,452		3,452	2,434
Total Income		**55,014**	**339,518**	**394,532**	**510,436**
Expenditure on:					
Charitable activities:					
Community health		65,068	375,576	440,644	494,982
Total expenditure		**65,068**	**375,576**	**440,644**	**494,982**
Net Income/(expenditure) for the year.		- 10,054	- 36,058	- 46,112	15,454
Transfer between funds		63,272	- 63,272	-	
Net movement in funds for the year reconcilliation					15,454
Total funds B/fwd		142,044	180,008	322,052	306,599
Total funds carried forward		195,262	80,678	275,940	322,052

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
A full comparative SOFA is on the last page of the accounts.

Company number 6332267

Balance sheet as at 31 March 2025

	Notes	2025		2024	
Fixed Assets					
Tangible assets	13		4,403		1,427
Total fixed assets					
Current assets					
Debtors	14	96,826		50,645	
Cash at bank	15	238,452		322,138	
Total current assets		**335,278**		**372,783**	
Liabilities					
Creditors: amounts falling due ir less than one year.	16	- 63,742		- 52,158	
Net current assets			**271,536**		**320,625**
Total assets less current liabilities			275,940		322,052
Net assets			**275,940**		**322,052**
The funds of the charity					
Restricted income funds	17		80,678		180,008
Unrestricted income funds	18		195,262		142,044
Total charity funds			**275,940**		**322,052**

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Director Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors ackowledge their responsibilities for complying with the requirements of the act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the companies Act 2006 relating to small companies and constitue the annual accounts required by the Companies act 2006 and are for circulation to members of the company.

The notes on pages 15 - 32 for part of these accounts

Approved by the trustees on 12/04/2025 And signed on their behalf by Scott Robson

Scott Robson (Dec 4, 2025 11:57:25 GMT)

Statement of Cash Flows
for the year ending 31 March 2025

	Note	2025	2024
Cash provided by/(used in) operating activities	22	**- 87,138**	**- 97**
Cash flows from investing activities			
Dividends, interest and rents from investments		3,452	2,434
Cash provided by/(used in) investing activities		**- 83,686**	**2,434**
Increase/(decrease) in cash and cash equivalents		- 83,686	2,337
Cash and cash equivalents at beginning of year		322,138	319,801
Cash and cash equivalents at end of year		**238,452**	**322,138**

3 Income from donations and legacies

Current reporting period	Unrestricted	Restricted	Total 2025
Donations	13,514	-	13,514
Grants	23,654	-	-
Leeds City Council	-		-
Total	37,168	-	37,168
Previous reporting period			
Donations	14,217	-	14,217
Grants			
Leeds City Council	7,766	-	7,766
Total	21,983	-	21,983

4 Income from charitable activities

Current reporting period

	Unrestricted	Restricted	Total 2025
Big Lottery	-	59,916	59,916
British Triathlon	-		-
Colothworkers Foundation	-		-
Feel Good Factor	-	88,238	88,238
Food Nation	-	20,000	20,000
Henry Smith	-		-
Leeds City Council	-	89,003	89,003
Leeds Tidal	-	13,218	13,218
Leeds Building society	-		-
Reed Wellbeing	-		-
Soil Association	-	2,900	2,900
Space2	-	47,657	47,657
West Yorkshire Combined Authority	-		-
Other income	14,394	18,586	32,980
Total	14,394	339,518	353,912

Previous reporting period

	Unrestricted	Restricted	Total 2024
Big Lottery	-	41,778	41,778
British Triathlon	-	4,520	4,520
Community Foundation	-	1,983	1,983
Feel Good Factor	-	121,728	121,728
Food Power	-	732	732
Henry Smith	-	71,850	71,850
Leeds City Council	15,000	49,500	64,500
Leeds Tidal	-	11,319	11,319
People in Action	1,000	-	1,000
Reed Wellbeing	-	203,930	203,930
Soil Association	-	18,000	18,000
Space2	-	60,733	60,733
West Yorkshire Combined Authority	-	4,998	4,998
Other income	513	3,075	3,588
Total	16,513	594,149	610,662

5 Investment income current reporting period

	Unrestricted	Restricted	Total 2025
Income from bank deposits	3,452	-	3,452
	3,452	-	3,452

	Unrestricted	Restricted	Total 2024
Previous reporting period			
Income from bank deposits	2,434	-	2,434
	-	-	16

6 Analysis of expenditure on charitable activities

Current reporting period

	Community health	Total 2025
Staff Costs	328,062	328,062
Accomodation	26,535	26,535
Project costs	35,669	35,669
Governance costs (see note 7)	5,038	5,038
Support costs (see note 7)	45,340	45,340
	440,644	440,644

Previous reporting period	Community health	Total 2024
Staff Costs	316,009	316,009
Accomodation	52,316	52,316
Project costs	54,812	54,812
Governance costs (see note 7)	7,184	7,184
Support costs (see note 7)	64,660	64,660
	494,981	494,981

	2025	2024
Restricted expenditure	375,576	338,425
Unrestricted expenditure	65,068	156,557
	440,644	494,982

7 Analysis of governance and support costs
Current reporting period

	Basis of apportionment	Support	Governance	Total 2025
Staff Costs	Time spent	28,042		28,042
Office costs	Floor area	17,298	1,725	19,023
Accountancy services	Governance		3,313	3,313
Legal & professional	Governance			-
		45,340	5,038	50,378

Previous reporting period

	Basis of apportionment	Support	Governance	Total 2024
Staff Costs	Time spent	43,262	-	43,262
Office costs	Floor area	21,398	1,725	23,123
Accountancy services	Governance	-	5,459	5,459
Legal & professional	Governance	-		-
		64,660	7,187	71,844

8 Net income/(expenditure) for the year	2025	2024
This is stated after charging/(crediting):		
Operating lease rentals: Property	20,000	20,000
Other	665	665
Independent examiners fee	1,000	1,000

9 Staff Costs	2025	2024
Staff costs during the year were as follows:		
Wage and salaries	230,894	284,337
Social security costs	78,510	24,656
Pension costs	966	517
Agency costs	11,307	138
Recruitment		-
Staff training	1,751	1,604
Expenses related	4,634	4,829
	328,062	316,081
Allocated as follows:		
Charitable activities	300,020	272,819
Support costs	28,042	43,262
	328,062	316,081

No employees has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 20 (2023: 25).

The average full time equivalent number of staff employed during the period was 15 (2024: 17).

The key management personnel of the charity comprise the trustees and the Senior Management Team. The total employee benefits of the key management personnel of the charity were £124,500

10 Trustees remuneration and expenses and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

No members of the management committee received travel and subsistence expenses during the year of £Nil.

Aggregate donations from related parties were £Nil (2024: £0).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

The Charity has one Subsidiary: Leeds Cookery School Ltd

registered on 5th December, a company Limited by shares, Company number - 11098044

	2025	2024
Transactions in the period Comprise		
Recharge of expenses to Subsidiary	4,100	65,616
Services provided by Subsidiary	- 10,203	- 10,080
Balance owed by/(to) the Subsidiary at period end	24,897	44,141

11 Government grants

The government grants recognised in the accounts were as follows:

	2025	2024
Leeds city council	89,003	47,442

There were no unfulfilled conditions and contingencies attached to the grants.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its its charitable objects. No tax charges have arisen

13 Fixed Assets: Tangible assets

Office equipment	2024	Total
Cost		
At 1 April 2024	1,427	1,427
Additions	2,976	2,976
Disposals	-	-
As 31 March 2025	4,403	4,403
Depreciation		
At 1 April 2024	-	-
Charge for year	-	-
Disposals	-	-
As 31 March 2025	-	-
Net book values		
As 31 March 2025	4,403	4,403
As 31 March 2024	1,427	1,427

14 Debtors	2025	2024
Amounts owed by group undertakings	30,553	16,502
Other debtors	66,273	34,143
Prepayments and accrued income	-	-
	96,826	50,645

15 Cash at bank and in hand

	2025	2024
Cash at bank and in hand	238,452	322,138

16 Creditors: amounts falling due within one year

	2025	2024
Other creditors and accruals	55,511	45,708
Taxation and social security costs	8,231	6,450
	63,742	52,158

17 Analysis of movements in restricted funds

Current reporting period

Community health

	01-Apr-24	Income	Expenditure	Transfers	Balance at 31 March 2025
Better together	-	88,263	93,000	4,737	-
Climate Action Lee	9,080	12,918	12,278		9,720
Composting	843				843
Healthy Holidays	15,384			- 15,384	-
Henry Smith Holiday	7,135			- 7,135	-
Leeds MOF	36,373			- 36,373	-
MMATOFS	23,868	37,677	43,925	20,045	37,665
Sustainable Food	32,830	26,999	36,020	9,225	33,034
Cities	-				-
THRIVE	15,585	40,364	53,573	2,404	4,780
Other	39,224	133,297	136,780	- 40,791	- 5,050
	180,008	339,518	375,576	- 63,272	80,678

17 Analysis of movements in restricted funds

Previous reporting period

Community health

	01-Apr-23	Income	Expenditure	Transfers	Balance at 31 March 2024
Better together	-	88,345	76,994	- 11,351	-
Climate Action Lee	4,015	12,102	7,037		9,080
Composting	843	-	- -		843
Digital Storytelling	-	-	-	-	-
Food Resilience	-	-	-		-
Healthy Holidays	9,682	-	861	6,563	15,384
Henry Smith Holiday	43,427	24,750	17,558	- 43,484	7,135
Leeds MOF	36,373	-	-	-	36,373
Leeds MOF Weight	-	-	-		-
MMATOFS	21,049	53,326	50,507		23,868
Winter		-	-		-
Sustainable Food	2,830	35,000	5,000		32,830
Cities	-	-	-		-
THRIVE	18,317	80,265	82,997		15,585
Other	8,813	133,412	97,471	- 5,530	39,224
	145,035	427,200	338,425	- 53,802	180,008

18 Analysis of movement in unrestricted funds

Current reporting period

	At 1 April 2024	Income	Expenditure	Transfer	At at 31 March 2025
General fund	147,107	55,014	65,068	63,272	200,325
Fundraising	9,955				9,955
Reed Momenta -	10,175				10,175
Leeds Cookery School	- 25,193				- 25,193
	142,044	55,014	65,068	63,272	195,262

Previous reporting period

	At 1 April 2023	Income	Expenditure	Transfer	At at 31 March 2024
General fund	166,626	83,236	156,557	53,805	147,107
Fundraising	9,955				9,955
Reed Momenta -	10,175				10,175
Leeds Cookery School	- 25,193				- 25,193
	161,563	83,236	156,557	53,802	142,044

Name of unrestricted fund

General fund	The free reserves after allowing for all designated funds Volunteering fund This amount has been put aside to support volunteers
Leeds Cookery School	Costs associated with the set up of the cookery school before incorporation
Reed Momenta -	This amount has been ring fenced for the relocation and refurbishment of the new site in Leeds market.

19 Analysis of net assets between funds

Current reporting period

	General fund	Designated funds	Restricted funds	Total
Net current assets	199,082	- 3,820	80,678	275,940

Previous reporting period

	General fund	Designated funds	Restricted funds	Total
Net current assets	145,864	- 3,820	180,008	322,052

20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as

	Property		Equipment	
	2025	2024	2025	2024
Less than one year	20,000	20,000	-	-
One to five years	45,000	45,000	-	-
Over five years		-	-	-
	65,000	65,000	-	-

21 Reconcilliaiton of net movement in funds to net cash flow from operating activities

	2025	2024
Net income/(expenditure) for the year	- 46,112	15,454
Adjustment for:		
Dividends, interest and rents	- 3,452	- 2,434
Decrease/(Increase) in debtors	- 46,181	- 23,773
Increase/(decrease) in creditors	- 11,584	- 11,873
	- 107,329	- 22,626

Statement of Financial Activities (including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted	Restricted	Total funds	Total funds 2023
Income from:					
Donations & legacies	3	21,983	-	21,983	6,946
Charitable activities	4	58,819	427,200	486,019	686,231
Investments	5	2,434	-	2,434	997
Total Income		**83,236**	**427,200**	**510,436**	**694,174**
Expenditure on:					
Charitable activities:					
Community health		156,557	338,425	494,982	652,141
Total expenditure		**156,557**	**338,425**	**494,982**	**652,141**
Net Income/(expenditure) for the year.		- 73,321	88,775	15,454	42,033
Transfer between funds		53,802	- 53,802		
Net movement in funds for the year reconcilliation					42,033
Total funds B/fwd		161,563	145,035	306,599	193,356
Total funds carried forward		142,044	180,008	322,052	306,599

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
A full comparative SOFA is on the last page of the accounts.

Zest 2025 Accounts Combined V2

Final Audit Report 2025-12-04

Created:	2025-12-04
By:	James Denton (james@ameaccountingandco.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAb4jGNzPRLfP4F1tY4-vBHRU1TP0J7zRG

"Zest 2025 Accounts Combined V2" History

Document created by James Denton (james@ameaccountingandco.com)
2025-12-04 - 11:41:29 AM GMT- IP address: 185.205.173.122

Document emailed to scott.robson@zestleeds.org.uk for signature
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Signer scott.robson@zestleeds.org.uk entered name at signing as Scott Robson
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Document e-signed by Scott Robson (scott.robson@zestleeds.org.uk)
Signature Date: 2025-12-04 - 11:57:25 AM GMT - Time Source: server- IP address: 31.121.74.66

Agreement completed.
2025-12-04 - 11:57:25 AM GMT

ZEST-HEALTH FOR LIFE LIMITED

England & Wales - Charity number 1125805

Accounts

Company number: 06332267
Charity Number: 1125805

Zest - Health for Life Limited

Report and financial statements For the year ended 31st March 2023

Reference and administrative information for the year ended 31st March 2023

Company number 06332267

Charity number 1125805

Registered office and operational address

The Old Fire Station, Gipton Approach, Leeds, LS9 6NL

Zest – Health for Life Limited also uses the name Zest Leeds for operational and marketing purposes.

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dan Barnett	Chair Resigned 05/02/2024
Scott Robson	Treasurer & Chair from 05/02/2024
Gemma Islip	
Tracey Akamaguna	
Juliet Brown	Vice Chair
Jack Phipps	
Giles Bradley	

Trustees who held title to property belonging to the charity during the reporting period or at the date of approval were none.

Key management personnel

Dominic Charkin	Chief Executive	
Vicky Elswood	Finance Manager	
Simon Chappelow	Food Projects Manager	Resigned June 2023
Cassandra White	Business Development & Fundraising	Resigned October 2023
Joe Grant	Social Enterprise Manager	

Bankers Unity Trust Bank
Nine Brindley Place
Birmingham, B1 2HB

Solicitors Wrigleys Solicitors LLP
19 Cookridge Street, Leeds LS2 3AG

Independent Examiner James Denton, AME Accounting & Co,
Madison Offices, Radley House, Richardshaw Road, Leeds,
LS28 6LE

The trustees present their report and the audited financial statements for the year ended March 2024. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The objects of the organisation, as stated in the constitution adopted in August 2007 are to promote, preserve and protect the physical health and mental wellbeing of the inhabitants of Yorkshire, by providing or supporting the provision of facilities in the interests of the social welfare or other leisure time occupation, and by providing education, training, advice, and support.

Zest works for the purpose of daily use to the following Vision, Values, and Social Objectives:

Our Vision - Leeds is a fair city where everyone has the same opportunities

Our Mission - Enabling fulfilling lives through promoting healthier lifestyles

Who we work with – All ages

Our Core Values – We listen, we support, we respond, we care, we challenge

Our Social Objectives:

To promote healthier lifestyles

- Supporting and developing cooking skills
- Improving physical and mental wellbeing
- Creating pathways to healthier choices

To enable fulfilling lives

- Preventing social isolation
- Engaging creatively with vulnerable people
- Bringing communities together
- Building peoples' skills and confidence

All of Zest's work is in line with the social objectives above. Each project meets one or several of the objectives and contributes to Zest's key indicators as well as monitoring and reporting to funders on their requirements, staff report bi-monthly to the board on how their work meets Zest's social objectives.

Main Activities

Zest's current activities include the following:

Better Together – a community health development programme funded by Leeds City Council.

Men's Health – a community health development project funded by Henry Smith Charity. Funding ended December 2023.

FoodWise Leeds – To employ a Sustainable Food Places Coordinator – funded by Sustainable Food Places and Leeds City Council. FoodWise Leeds delivers the Healthy Start uptake programme and Healthy Holidays Plus.

Thrive – Delivering weekly groups supporting people to make precious resources go further. Funded by the National Lottery Community Fund.

Taste of the Market – A four-week cookery course funded through The Leeds Building Society based around using affordable and accessible ingredients from Leeds Kirkgate Market. Funding ended December 2023.

Meet Me at the Old Fire Station (MM@) - A partnership project with Space2 and GFS Community Enterprises delivering a programme of activities and volunteer opportunities to be delivered from the Old Fire Station by a range of tenant groups. Funded by the National Lottery Community Fund.

Men's Pie Club – It's not just about the pies, it's about the guys making the pies! Pie Clubs bring men together to help reduce social isolation and create lasting friendships while making a pie together.

Compost Collective - a proven community composting initiative. Funded through Community Climate Fund. Compost Collective supports Leeds's ambition to be carbon neutral by 2030.

All these projects are focussed on serving the charity's aims, objectives, and stated purposes, and benefit the people Zest was set up to support. All projects are meeting or surpassing the targets and outcomes set by funders and are successfully operating in the charity's stated area of operation.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees and senior management team seek to further the charity's aims and objectives by pursuing a fundraising strategy that benefits the people of Leeds who live in the city's most disadvantaged areas and are suffering from health and social inequality of both opportunity and life expectancy.

The charity's main activities and who each project helps are described below. All its charitable activities focus on improving health and wellbeing, addressing health and social inequalities, and are undertaken to further Zest's charitable purposes for the public benefit.

Our community projects team currently works with around 600 people, predominantly from east Leeds each year. Providing opportunities to become involved in a variety of community groups and activities that build community resilience and improve the skills and confidence of individuals, as well as helping to reduce social isolation. For the year 2023/24 75% of our service users said they felt happier and 75% have made new friends through attendance at groups; 83% of people say they have learned to eat more healthily and 68% of attendees say they've experienced improved mental wellbeing.

Zest involves and supports volunteers in all aspects of our work. We value the diverse range of skills and knowledge which our volunteers bring to these roles, and their

experience of living and volunteering in the communities that we work informs our work at every level and contributes to our mission of improving life chances in Leeds through the principles of community development. By donating skills, time and knowledge, volunteers contribute towards the expansion and improvement of our services as well as personally learning skills, making new friends and having new experiences.

Beneficiaries of our services

While our services are open to all, the communities we target in Leeds fall into the bottom 10% super output areas nationally and are ranked as among the most disadvantaged in the district. People living in these areas experience multiple disadvantage that can have dramatic and negative impacts on their lives.

All our current funding is aimed at adults over the age of 16. However, during school holidays, we also provide low or no cost family activities. Aimed at alleviating holiday hardship experienced by those living in disadvantaged areas and recruiting new users to our services outside of school holidays.

Achievements and performance

2023/24 was a challenging year for Zest. Inflation continued to place a strain on the communities Zest serves and on the finances of the organisation. Many of the grants and contracts we are delivering are fixed, with limited or no provision for the levels of inflation seen over the past year. Zest was thrilled to be awarded a significant core cost grant from Garfield Weston along with being awarded a number of short term, non-recurrent cost of living grants from funders. As a result, the charity was able to make a small surplus.

Against our three fundraising targets we achieved the following actuals:

	Target	Actual	Variance
New Business	35,000.00	67,382.00	32,382.00
Social Enterprise	25,000.00	0.00	-25,000.00
Fundraising	20,000.00	14,330.51	-5,669.49
	80,000.00	81,712.51	1,712.51

Direct Fundraising

While we fell short of the direct fundraising target our small direct fundraising function continues to grow and generate unrestricted income for the charity. Our staff teams overall continue to be engaged with the supporting raising funds for the charity either directly or through their friends and family. Notable efforts in the year came from a staff member and their father making and selling repurposed wood products including planters, bird tables and Christmas reindeer and another staff member's nephew running a charity car wash day at his workplace. We are the charity partner of Bruntwood who began raising funds in support of our work.

Social Enterprise

Leeds Cookery School, a social enterprise and company limited by share with Zest being the sole shareholder failed to make a profit in the financial year. There were several contributing factors to the issues the social enterprise faced including senior management long term sickness; the cost-of-living crisis leading to lower consumer confidence and higher priced raw materials. Trustees spent considerable time considering the value of the social enterprise and the model the charity operates and will be making changes in the year 2024/25.

New Business/Grants

The charity was able to take advantage of several short-term funding streams relating to the ongoing cost of living crisis and was supported by generous core grants from Garfield Weston and Zurich Community Trust along with several other short-term grants.

Future Challenges

The most pressing challenge is getting the Leeds Cookery School onto an even keel, that once again contributes financially to the charity. The challenge will be significant as the cost of living and rising mortgage costs begins to impact on our target audience. This will involve changing to a break-even model with an agreed monthly loan repayment to the charity. Management also recognises that over time we will need to focus more effort on achieving more corporate sales and hires to reduce the income reliance on class sales which are anticipated to remain depressed.

The funding landscape remains challenging. Inequality continues to rise in Leeds and across the UK leading to a rise in demand for the services the charity offers. The number of charities providing services to help reduce the worst effects of inequality are increasing placing additional challenges in achieving financial targets. Zest recognises the need to ensure it stays relevant and ensure the services it provides are focussed and play to the strengths of the organisation, it's history and culture.

Financial review

Overview

The accounts reflect all the activities listed above.

Income decreased from £694,174 in 2022/23 which showed the highest ever turnover to £510,436 in 2023/24. This figure is more in line with previous years turnover. 2022/23 turnover included many one off and emergency covid grants. Existing grants and contracts still make up most of the income. Fundraising contributed £14,331 to this year's income. Costs have decreased from £652,141 in 2022/23 to £494,984 in 2023/24 in line with the decrease in turnover. Zest had a year-end balance of £318,311 including deferred income and reserves, of which £50,028 was unrestricted and £87,407 was reserves.

Our principal sources of funding were Leeds City Council, The National Lottery Community Fund, Leeds Community Foundation, Movember Foundation/Food Nation, The Henry Smith Charity, Sustainable Food Places, Leeds Building Society, Garfield Weston, Zurich Community Fund and The Clothworkers Foundation. We are grateful to all our funders for their continued support.

Reserves policy

The Zest board consider that it is prudent to operate with a level of reserves to cover the following contingencies: redundancy and other costs in the event of the charity winding up through a substantial loss of funding; to provide working capital where contracts are paid in arrears; to finance existing or new activities until adequate external funding is obtained.

On 31st March 2024 the level of free reserves was £87,407. The reserves computations shows that the organisation needs to hold between £82,000 and

£104,000 in reserves to allow for the above contingencies. During 2024-2025 the organisation hopes to increase the level of reserves required by securing some unrestricted income from grants and by investing in higher interest fixed term bonds. This will be used to maintain charitable work on a short-term basis once funding has come to an end and before new funding has been secured. The policy is reviewed annually in April.

Plans for the future

The Zest board recognises the importance of cooking skills in our portfolio of activities and supported the retention of a cookery skills centre in Leeds Kirkgate Market. This opened in December 2023. Zest hopes to begin to develop and deliver a wide range of community cookery skills and wellbeing activities from the centre making us the go to organisation for food skills training and using food to build health, wealth and social change.

Replacing lost funding remains a challenge and a priority. The focus of senior management will be to identify traditional and new funding streams and income opportunities to help deliver our stated aims of reducing reliance on grants and contracts.

Structure, governance and management

Recruitment, appointment and induction of trustees

Appointment of Trustees is governed by the Memorandum and Articles of Association. The Board of Trustees is authorised to appoint new members to fill vacancies arising through resignation or death of an existing member. Membership of the Board of Trustees is reviewed annually, and the confirmation or retirement of members will be considered at the Annual General Meeting.

As part of a good governance action plan, the Trustees follow a protocol for the recruitment and induction of new Trustees, which ensures effective understanding of the trustee role and mutual expectations from the beginning. Prospective Trustees are invited to visit Zest projects and meet with the CEO before having a discussion with the Chair and observing a Board of Trustees meeting. If both sides agree to proceed, the formal application process will then take place via an application form, and relevant training offered to the new trustee.

Organisational Structure

The Board of Trustees meets bi-monthly. On a day-to-day basis, management is delegated to the CEO Dom Charkin and Senior Management Team – Vicky Elswood (Finance Manager) and Joe Grant (Head of Social Enterprise). There is an HR Subgroup made up of the CEO and Trustees with HR experience which convenes monthly to review salaries, review policies and to oversee substantive HR issues such as restructures, new post creation and disciplinary proceedings.

Leeds Cookery School (LCS) is an incorporated business, wholly owned by Zest, which donates 100% of its profits to Zest. A minimum of two members of its board remains on the Zest Board of Trustees whilst the Chair and other members are independent. The LCS board is therefore able to make independent business decisions but submits reports to the Zest Board of Trustees which retains oversight of activity and finances, and whose

primary aim is to protect the charity from any financial losses incurred by the cookery school.

The organisation is a charitable company limited by guarantee, incorporated on 2/08/2007 and registered as a charity on 10/09/2008.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantors in Mar 2023 was 7. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Related parties and relationships with other organisations

Leeds Cookery School

Overview

Leeds Cookery School (LCS) was established in September 2017 as a trading subsidiary of Leeds charity Zest – Health for Life. Following a business review, Zest developed a three-strand fundraising strategy to reduce its reliance on local authority grant and contract funding, and to generate unrestricted income to ensure the charity's survival. LCS is an independent social enterprise wholly owned by the charity, and Gift Aids 100% of any profit to Zest.

LCS was formally constituted in September 2017, with founder directors consisting of two trustees of Zest who have specific food industry experience and now provide continuity by sitting on both boards, and two independent directors with relevant food knowledge and experience. One of the independent directors serves as Chair. The Zest CEO also attends the Board of Directors meetings, and the Zest Finance Manager is Company Secretary.

Objectives

The overriding objective of LCS is to generate income to support the work of the Zest charity.
Other objectives are:

- to be the best cookery school in Yorkshire
- to offer an unrivalled customer experience to both individuals and corporate customers
- to be fun and accessible
- to be respected in the business community, to win recognition, and to remain innovative
- to instil a love of cooking and provide a range of learning opportunities

Risk Management

Finance and operational overview reports are made by LCS at each Zest trustee meeting, but the division is clear; the LCS board concentrates on directing the business and

ensuring profitability whilst the Zest board seeks to protect the charity from any financial liabilities or losses caused by the LCS.

The Finance Manager and Head of Social Enterprise meet regularly each month to review cashflow, future booking levels and expenditure. Regular LCS team meetings inform the schedule and marketing campaigns. The LCS board meets bi-monthly and retains a strategic overview of business operations and profitability.

Orion Consortium

Zest is part of a consortium – Orion – comprising of four like-minded Leeds charities working with similar social objectives and values. The four Orion partners – Feel Good Factor, Space 2 and Shantona collaborate on a variety of funding bids and resulting projects, with each organisation acting as the lead partner on occasion, and sub-contracting the other partners to deliver parts of the project work. A partnership agreement is put in place for each project, and a conflict resolution protocol is also available should the need ever arise. Staff members from all four organisations work closely together at all levels and share resources, line management responsibilities and reporting accountabilities.

Remuneration policy for key management personnel

An organisational Remuneration Policy is in place which outlines the procedures followed on an annual basis. A salary band table is in place which is reviewed annually in March, and all new jobs are evaluated and allocated a banding within this structure. Salary reviews take place annually in March and the HR Subgroup makes recommendations. Salary increases are not automatic or on an incremental basis but aside from any general cost of living rise, are awarded based on increased responsibility and demonstrable personal development. Employees would expect to be at the middle of their salary band when competently fulfilling all aspects of their job.

Risk Management

The Board of Trustees have examined the major strategic, business and operational risks that Zest faces and confirm that systems have been established to lessen these risks. A risk register is in place which is reviewed annually, and input is made by both the IT and HR consultants which Zest retains as specialist advisers.

Funds held as custodian trustee on behalf of others

Not applicable

Statement of responsibilities of the Trustees

The Trustees (who are also directors of Zest – Health for Life for the purposes of company law) are responsible for preparing the Trustees' annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The Trustees' annual report has been approved by the Trustees on _____ and signed on their behalf by



Scott Robson

Chair

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2024 which are set out on pages 12 to 32.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
4.

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

James Denton ACCA AME Accounting & Co. Ltd, Madison Offices, Richardshaw Rd, Leeds, LS28 6LE

Date 28/11/2024

James Denton

Statement of Financial Activities (including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted	Restricted	Total funds	Total funds 2023
Income from:					
Donations & legacies	3	21,983		21,983	6,946
Charitable activities	4	58,819	427,200	486,019	686,231
Investments	5	2,434		2,434	997
Total Income		**83,236**	**427,200**	**510,436**	**694,174**
Expenditure on:					
Charitable activities:					
Community health		156,557	338,425	494,982	652,141
Total expenditure		**156,557**	**338,425**	**494,982**	**652,141**
Net Income/(expenditure) for the year.		- 73,321	88,775	15,454	42,033
Transfer between funds		53,802	- 53,802	-	
Net movement in funds for the year reconcilliation					42,033
Total funds B/fwd		161,563	145,035	306,599	264,566
Total funds carried forward		142,044	180,008	322,052	306,599

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
A full comparative SOFA is on the last page of the accounts.

Company number 6332267
Balance sheet as at 31 March 2024

	Notes	2024		2023	
Fixed Assets					
Tangible assets	13		1,427		211
Total fixed assets					
Current assets					
Debtors	14	50,645		26,872	
Cash at bank	15	322,138		319,801	
Total current assets		**372,783**		**346,673**	
Liabilities					
Creditors: amounts falling due in less than one year.	16	- 52,158		- 40,285	
Net current assets			**320,625**		**306,388**
Total assets less current liabilities			322,052		306,388
Net assets			**322,052**		**306,599**
The funds of the charity					
Restricted income funds	17		180,008		145,035
Unrestricted income funds	18		142,044		161,563
Total charity funds			**322,052**		**306,599**

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.
Director Responsibilities
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
The Directors ackowledge their responsibilities for complying with the requirements of the act with respect to accounting records and the preparation of accounts.
These accounts are prepared in accordance with the special provisions of part 15 of the companies Act 2006 relating to small companies and constitue the annual accounts required by the Companies act 2006 and are for circulation to members of the company.
The notes on pages 15 - 32 for part of these accounts

Approved by the trustees on..... And signed on their behalf by Scott Robson



Statement of Cash Flows
for the year ending 31 March 2024

	Note	2024	2023
Cash provided by/(used in) operating activities	22	**- 97**	**66,412**
Cash flows from investing activities			
Dividends, interest and rents from investments		2,434	997
Cash provided by/(used in) investing activities		**2,434**	**997**
Increase/(decrease) in cash and cash equivalents		2,337	67,409
Cash and cash equivalents at beginning of year		319,801	252,392
Cash and cash equivalents at end of year		**322,138**	**319,801**

3 Income from donations and legacies

Current reporting period	Unrestricted	Restricted	Total 2024
Donations	14,217	-	14,217
Grants	-	-	-
Leeds City Council	7,766		7,766
Total	21,983	-	21,983
Previous reporting period			
Donations	6,946	-	6,946
Grants			
Leeds City Council	-	-	-
Total	6,946	-	6,946

4 Income from charitable activities

Current reporting period

	Unrestricted	Restricted	Total 2024
Big Lottery	-	80,265	80,265
British Triathlon	-		-
Colothworkers Foundation	-	29,000	29,000
Feel Good Factor	-	88,345	88,345
Food Power	-		-
Henry Smith	-	24,750	24,750
Leeds City Council	-	47,442	47,442
Leeds Tidal	-	11,292	11,292
Leeds Building society	-	18,760	18,760
Reed Wellbeing	-		-
Soil Association	-	10,350	10,350
Space2	-	56,556	56,556
West Yorkshire Combined Authority	-	4,981	4,981
Other income	58,819	55,459	114,278
Total	58,819	427,200	486,019

Previous reporting period

	Unrestricted	Restricted	Total 2022
Big Lottery	-	41,778	41,778
British Triathlon	-	4,520	4,520
Community Foundation	-	1,983	1,983
Feel Good Factor	-	121,728	121,728
Food Power	-	732	732
Henry Smith	-	71,850	71,850
Leeds City Council	15,000	49,500	64,500
Leeds Tidal	-	11,319	11,319
People in Action	1,000	-	1,000
Reed Wellbeing	-	203,930	203,930
Soil Association	-	18,000	18,000
Space2	-	60,733	60,733
West Yorkshire Combined Authority	-	4,998	4,998
Other income	513	3,075	3,588
Total	16,513	594,149	610,662

5 Investment income current reporting period

	Unrestricted	Restricted	Total 2023
Income from bank deposits	973	-	973
	973	-	973

	Unrestricted	Restricted	Total 2022
Previous reporting period			
Income from bank deposits	16	-	16
	-	-	16

6 Analysis of expenditure on charitable activities

Current reporting period

	Community health	Total 2024
Staff Costs	316,009	316,009
Accomodation	52,316	52,316
Project costs	54,812	54,812
Governance costs (see note 7)	7,184	7,184
Support costs (see note 7)	64,660	64,660
	494,981	494,981

Previous reporting period	Community health	Total 2024
Staff Costs	382,683	382,683
Accomodation	52,883	52,883
Project costs	121,847	121,847
Governance costs (see note 7)	14,742	14,742
Support costs (see note 7)	79,986	79,986
	652,141	652,141

	2024	2023
Restricted expenditure	338,425	593,506
Unrestricted expenditure	156,557	58,635
	494,982	652,141

7 Analysis of governance and support costs
Current reporting period

	Basis of apportionment	Support	Governance	Total 2024
Staff Costs	Time spent	43,262		43,262
Office costs	Floor area	21,398	1,725	23,123
Accountancy services	Governance		5,459	5,459
Legal & professional	Governance			-
		64,660	7,184	71,844

Previous reporting period

	Basis of apportionment	Support	Governance	Total 2023
Staff Costs	Time spent	57,408	-	57,408
Office costs	Floor area	22,578	1,725	22,578
Accountancy services	Governance	-	13,017	1,725
Legal & professional	Governance	-		13,017
		79,986	14,742	94,728

8 Net income/(expenditure) for the year	2024	2023
This is stated after charging/(crediting):		
Operating lease rentals: Property	20,000	20,000
Other	665	665
Independent examiners fee	1,000	1,000

9 Staff Costs	2024	2023
Staff costs during the year were as follows:		
Wage and salaries	284,337	400,647
Social security costs	24,656	30,094
Pension costs	517	886
Agency costs	138	153
Recruitment		239
Staff training	1,604	1,655
Expenses related	4,829	6,417
	316,081	440,091
Allocated as follows:		
Charitable activities	272,819	382,683
Support costs	43,262	57,408
	316,081	440,091

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

The average number of staff employed during the period was 20 (2023: 25).

The average full time equivalent number of staff employed during the period was 15 (2023: 17).

The key management personnel of the charity comprise the trustees and the Senior Management Team. The total employee benefits of the key management personnel of the charity were £124,500

10 Trustees remuneration and expenses and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

No members of the management committee received travel and subsistence expenses during the year of £Nil.

Aggregate donations from related parties were £Nil (2023: £0).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

The Charity has one Subsidiary: Leeds Cookery School Ltd

registered on 5th December, a company Limited by shares, Company number - 11098044

	2024	2023
Transactions in the period Comprise		
Recharge of expenses to Subsidiary	65,616	145,677
Services provided by Subsidiary	- 10,080	- 17,795
Balance owed by/(to) the Subsidiary at period end	44,141	34,005

11 Government grants

The government grants recognised in the accounts were as follows:

	2024	2023
Leeds city council	47,442	57,769

There were no unfulfilled conditions and contingencies attached to the grants.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its its charitable objects. No tax charges have arisen

13 Fixed Assets: Tangible assets

Office equipment	2024	Total
Cost		
At 1 April 2023	211	211
Additions	1,216	1,216
Disposals	-	-
As 31 March 2024	1,427	1,427
Depreciation		
At 1 April 2023	-	-
Charge for year	-	-
Disposals	-	-
As 31 March 2024	-	-
Net book values		
As 31 March 2024	1,427	1,427
As 31 March 2023	211	211

14 Debtors

	2024	2023
Amounts owed by group undertakings	16,502	26,872
Other debtors	34,143	-
Prepayments and accrued income	-	-
	50,645	26,872

15 Cash at bank and in hand

	2024	2023
Cash at bank and in hand	322,138	319,801

16 Creditors: amounts falling due within one year

	2024	2023
Other creditors and accruals	45,708	30,952
Taxation and social security costs	6,450	9,333
	52,158	40,285

17 Analysis of movements in restricted funds

Current reporting period

Community health	01-Apr-23	Income	Expenditure	Transfers	Balance at 31 March 2024
Better together	-	88,345	76,994	- 11,351	-
Climate Action Lee	4,015	12,102	7,037		9,080
Composting	843				843
Healthy Holidays	9,682		861	6,563	15,384
Henry Smith Holiday	43,427	24,750	17,558	- 43,484	7,135
Leeds MOF	36,373				36,373
MMATOFS	21,049	53,326	50,507		23,868
Sustainable Food	2,830	35,000	5,000		32,830
Cities	-				-
THRIVE	18,317	80,265	82,997		15,585
Other	8,813	133,412	97,471	- 5,530	39,224
	145,035	427,200	338,425	- 53,802	180,008

17 Analysis of movements in restricted funds

Previous reporting period

Community health	01-Apr-22	Income	Expenditure	Transfers	Balance at 31 March 2023
Better together	8,549	95,766	66,971	- 37,344	-
Climate Action Lee	4,015	-			4,015
Composting	2,153	7,992	9,302		843
Digital Storytelling	3,000	2,500	5,343	- 157	-
Food Resilience	-	95,487	95,487		-
Healthy Holidays	9,682	11,000	11,000		9,682
Henry Smith Holiday	34,330	49,000	39,903		43,427
Leeds MOF	40,257	162,629	164,622	- 1,891	36,373
Leeds MOF Weight	-	18,195	18,195		-
MMATOFS	7,779	52,360	39,090		21,049
Winter		33,600	33,600		-
Sustainable Food		25,000	22,170		2,830
Cities	2,482	-	2,482		-
THRIVE	16,340	81,678	79,701		18,317
Other	6,590	7,549	5,640		8,499
	135,177	642,756	593,506	- 39,392	145,035

18 Analysis of movement in unrestricted funds

Current reporting period

	At 1 April 2023	Income	Expenditure	Transfer	At at 31 March 2024
General fund	166,626	83,236	156,557	53,802	147,107
Fundraising	9,955				9,955
Reed Momenta -	10,175				10,175
Leeds Cookery School	- 25,193				- 25,193
	161,563	83,236	156,557	53,802	142,044

Previous reporting period

	At 1 April 2022	Income	Expenditure	Transfer	At at 31 March 2023
General fund	134,452	51,417	- 58,635	39,392	166,626
Fundraising	9,955				9,955
Reed Momenta -	10,175				10,175
Leeds Cookery School	- 25,193				- 25,193
	129,389	51,417	- 58,635	39,392	161,563

Name of unrestricted fund

General fund	The free reserves after allowing for all designated funds Volunteering fund This amount has been put aside to support volunteers
Leeds Cookery School	Costs associated with the set up of the cookery school before incorporation
Reed Momenta -	This amount has been ring fenced for the relocation and refurbishment of the new site in Leeds market.

19 Analysis of net assets between funds

Current reporting period

	General fund	Designated funds	Restricted funds	Total
Net current assets	145,864	- 3,820	180,008	322,052

Previous reporting period

	General fund	Designated funds	Restricted funds	Total
Net current assets	165,383	- 3,820	145,035	306,599

20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as

	Property		Equipment	
	2024	2023	2024	2023
Less than one year	20,000	20,000	-	-
One to five years	45,000	65,000	-	-
Over five years		-	-	-
	65,000	85,000	-	-

21 Reconcilliaiton of net movement in funds to net cash flow from operating activities

	2024	2023
Net income/(expenditure) for the year	15,454	42,033
Adjustment for:		
Dividends, interest and rents	- 2,434	- 997
Decrease/(Increase) in debtors	- 23,773	31,279
Increase/(decrease) in creditors	- 11,873	- 5,903
	- 22,626	66,412

Statement of Financial Activities (including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted	Restricted	Total funds	Total funds 2022
Income from:					
Donations & legacies	3	6,946	-	6,946	8,981
Charitable activities	4	43,475	642,756	686,231	610,662
Investments	5	997	-	997	16
Total Income		**51,417**	**642,756**	**694,174**	**619,659**
Expenditure on:					
Charitable activities:					
Community health		58,635	593,506	652,141	548,449
Total expenditure		**58,635**	**593,506**	**652,141**	**548,449**
Net Income/(expenditure) for the year.		- 7,218	49,250	42,033	71,210
Transfer between funds		39,392	- 39,392		
Net movement in funds for the year reconcilliation		32,174	9,858	42,033	71,210
Total funds B/fwd		129,389	135,177	264,566	193,356
Total funds carried forward		161,563	145,035	306,599	264,566

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
A full comparative SOFA is on the last page of the accounts.

ZEST-HEALTH FOR LIFE LIMITED

England & Wales - Charity number 1125805

Accounts

Company number: 06332267
Charity Number: 1125805

Zest - Health for Life Limited

Report and financial statements For the year ended 31st March 2023

Reference and administrative information for the year ended 31st March 2023

Company number 06332267

Charity number 1125805

Registered office and operational address The Old Fire Station, Gipton Approach, Leeds LS9 6NL

Zest – Health for Life Limited also uses the name Zest Leeds for operational and marketing purposes.

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dan Barnett	Chair
Scott Robson	Treasurer
Barbara Rhodes	Resigned 21/06/22
Gemma Islip	
Tracey Akamaguna	
Juliet Brown	Vice Chair from 09/02/2023
Jack Phipps	
Giles Bradley	Appointed 22/09/22

Trustees who held title to property belonging to the charity during the reporting period or at the date of approval were none.

Key management personnel

Dominic Charkin	Chief Executive
Vicky Elswood	Finance Manager
Simon Chappelow	Food Projects Manager
Cassandra White	Business Development and Fundraising Manager

Bankers Unity Trust Bank
Nine Brindley Place
Birmingham, B1 2HB

Solicitors Wrigleys Solicitors LLP
19 Cookridge Street, Leeds LS2 3AG

Independent Examiner James Denton, AME Accounting & Co,
Madison Offices, Radley House, Richardshaw Road, Leeds,
LS28 6LE

The trustees present their report and the audited financial statements for the year ended March 2023. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The objects of the organisation, as stated in the constitution adopted in August 2007 are to promote, preserve and protect the physical health and mental wellbeing of the inhabitants of Yorkshire, by providing or supporting the provision of facilities in the interests of the social welfare or other leisure time occupation, and by providing education, training, advice, and support.

Zest works for the purpose of daily use to the following Vision, Values, and social objectives:

Our Vision - Leeds is a fair city where everyone has the same opportunities

Our Mission - Enabling fulfilling lives through promoting healthier lifestyles

Who we work with – All ages

Our Core Values – We listen, We support, We respond, We care, We challenge

Our Social Objectives:

To promote healthier lifestyles

- Supporting and developing cooking skills
- Improving physical and mental wellbeing
- Creating pathways to healthier choices

To enable fulfilling lives

- Preventing social isolation
- Engaging creatively with vulnerable people
- Bringing communities together
- Building peoples' skills and confidence

All of Zest's work is in line with the social objectives above. Each project meets one or several of the objectives and contributes to Zest's key indicators as well as monitoring and reporting to funders on their particular requirements, staff report bi-monthly to the board on how their work meets Zest's social objectives.

Main Activities

Zest's current activities include the following:

Jamie's Ministry of Food Leeds – a cooking skills and healthy eating programme funded by Leeds City Council

Better Together – a community health development programme funded by Leeds City Council

Men's Health – a community health development project funded by Henry Smith Charity

FoodWise Leeds – To employ Sustainable Food Cities Coordinator – funded by Sustainable Food Cities and Leeds City Council. FoodWise Leeds delivers the Healthy Start uptake Programme and Healthy Holidays Plus.

Thrive – Delivering weekly groups supporting people to make precious resource go further. Funded by National Lottery Community Fund

Taste of the Market – A four week cookery course funded through The Leeds Building Society based around using affordable and accessible ingredients from Leeds Kirkgate Market

Meet Me at the Old Fire Station (MM@) - A partnership project with Space2 and GFS Community Enterprises delivering a programme of activities and volunteer opportunities to be delivered from the Old Fire Station by a range of tenant groups. Funded by National Lottery Community Fund

All these projects are focussed on serving the charity's aims, objectives, and stated purposes, and benefit the people Zest was set up to support. All projects are meeting or surpassing the targets and outcomes set by funders and are successfully operating in the charity's stated area of operation.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees and senior management team seek to further the charity's aims and objectives by pursuing a fundraising strategy that benefits the people of Leeds who live in the city's most disadvantaged areas and are suffering from health and social inequality of both opportunity and life expectancy.

The charity's main activities and who each project helps its beneficiaries are described below. All its charitable activities focus on improving health and wellbeing, addressing health and social inequalities, and are undertaken to further Zest's charitable purposes for the public benefit.

Our Ministry of Food project is a city wide high quality cooking skills programme designed to engage vulnerable adults, those at risk of ill health as a result of poor diet and those who are less able or motivated to prepare healthy food at home. The project expects to reach around 450 people per year. Evaluation of the work shows we have a real impact on the skills, behaviours and confidence of people attending the Ministry of Food.

Our community projects team currently works with around 600 people specifically from East Leeds per year providing opportunities to become involved a variety of community groups and activities that build community resilience and improve the skills and confidence of individuals as well as helping to reduce social isolation. For the year 2022/23 93% of our service users said they felt happier and 94% have made new friends through attendance at groups; 69% of people say they feel healthier and 79% of attendees say they've experienced improved mental wellbeing.

From board membership to Ministry of Food, Zest involves and supports volunteers in all aspects of our work. We value the diverse range of skills and knowledge which our

volunteers bring to these roles and their experience of living and volunteering in the communities that we work informs our work at every level and contributes to our mission of improving life chances in Leeds through the principles of community development. By donating skills, time and knowledge, volunteers contribute towards the expansion and improvement of our services as well as personally learning skills, making new friends and having new experiences.

Beneficiaries of our services

While our services are open to all, the communities we target in Leeds fall into the bottom 10% super output areas nationally and are ranked as among the most disadvantaged in the district. People living in these areas experience multiple disadvantage that have dramatic and negative impacts on their lives.

All our current funding is aimed at adults over the age of 16. However, during school holidays, we also provide low or no cost family activities. Aimed at alleviating holiday hardship experienced by those living in disadvantaged areas and recruiting new users to our services outside of school holidays.

Achievements and performance

2022/3 was another challenging year for Zest. Thankfully the Covid pandemic abated, and the vaccine programme served to reduce the worst risks of the virus nationally and locally. However rising inflation placed an even greater strain on the communities Zest serves and on the finances of the organisation. Once again Zest was able to make use of short term non recurrent funding and received support from funders and was able to make a small surplus.

Our skilled staff continue to identify gaps and need in communities and Zest seeks to meet that need by designing engagement projects and finding funding to enable those projects to get started.

Against our three fundraising targets we achieved the following actuals:

Targets 2022/23	Target	Actual
New Business/Grants	£12,000	£38,262
Fundraising	£18,000	£9,482
Leeds Cookery School	£36,000	£4,889

Direct Fundraising

It is pleasing to see an increase in direct fundraising. Our staff teams became engaged with the activity, and we were delighted to become the charity partner of Bruntwood who began raising funds in support of our work. While we were short of our target, we were pleased with nearly doubling the amount raised from the previous year.

Social Enterprise

This was the first full year of uninterrupted operation following the Covid pandemic. Up until Christmas 2022 our Social Enterprise – The Leeds Cookery School – was forecasting a significant profit of around £30,000. However, the loss of key staff to long term illness after Christmas along with insufficient accuracy in forecasting the post Christmas months and a drop off in business led to most of this profit being eroded. However, we should

still be celebrating the actual final year end profit of £4,889 as a success to build upon in future years.

New Business/Grants

The target for new business was set lower as in previous years Zest staff had been particularly successful in obtaining significant grant funding. However, the organisation was successful in achieving significantly more grant funding that targeted. It should be noted that once again significant levels of new business were short term, non-recurrent funding streams. While these helped the organisation reduce a significant deficit, they cannot be relied upon in future, nor can they be regarded as sustainable.

Future Challenges

The most pressing and urgent challenge we face is the loss of Ministry of Food funding which comes to an end in March 2023 following a decision to disinvest in weight management services by Leeds City Council. This represents a significant loss in core income which will need to be covered elsewhere. It will also lead to a significant loss to the city of Leeds and to those most in need. Zest is committed to food skills and giving people control over the choices they make around food and plans are in place to seek alternative funding cooking skills programmes that support this objective. We have held discussions with the Jamie Oliver Group and will be retaining a licence to deliver elements of the Ministry of Food programme.

The cost of living crisis has been described as a 'second health emergency' after the Covid pandemic. The communities we serve will, once again, be the ones who are least well equipped to tackle the issues and we are already seeing an increased demand for the services we offer. Financial resources available are becoming increasingly limited which will place further strain on our services. The charity will need to plan accordingly to ensure that we emerge from the crisis.

The charity sector in Leeds is collectively facing significant challenges. Staff across the sector are fatigued from facing successive crises and we are seeing signs of burnout. In Leeds since 2020 there has been a 34% drop in people working in the sector. Such a significant loss of available workers has led to difficulties in recruiting and retaining experienced staff. Due to the nature of the sector wages have not been able to rise at the same rate as statutory partners and we anticipate staff having to leave to ensure they are able to meet their personal financial commitments. Losing experienced staff along with difficulty in recruiting will become a challenge over the next year.

Financial review

Overview

The accounts reflect all the activities listed above.

Income increased from £619,659 in 2021/22 to £694,174 in 2022/23, the highest ever turnover. Existing grants and contracts makeup most of the income. Fundraising has contributed £9,482 to this year's income. Costs have increased from £548,449 in 2021/22 to £652,141 in 2022/23 in line with the increase in turnover. Zest had a year-end balance of £217,886 including deferred income, of which £56,619 was unrestricted.

Our principal sources of funding were Leeds City Council, The National Lottery Community Fund, Reed Wellbeing, Leeds Community Foundation, The Henry Smith Charity, Sustainable Food Cities, British Triathlon and West Yorkshire Combined Authority. We are grateful to all our funders for their continued support.

Reserves policy

The Members consider that it is prudent to operate with a level of reserves to cover the following contingencies: redundancy and other costs in the event of the charity winding up through a substantial loss of funding; to provide working capital where contracts are paid in arrears; to finance existing or new activities until adequate external funding is obtained.

On 31st March 2023 the level of free reserves was £84,321. The reserves computations shows that the organisation needs to hold between £92,000 and £110,275 in reserves to allow for the above contingencies. During 2023-2024 the organisation hopes to increase the level of reserves required by securing some unrestricted income from grants. This will be used to maintain charitable work on a short-term basis once funding has come to an end and before new funding has been secured. The policy is reviewed annually in April.

Plans for the future

The Zest board recognises the importance of cooking skills in our portfolio of activities and supports the retention of a cookery skills centre in Leeds Kirkgate Market. Due to issues with the redevelopment of the market we were not able to move into the new unit on time. However, we have indication that we should be able to begin delivery from November 2023. We plan to open a mixed usage cookery skills unit. Delivering a mix of funded community cooking skills classes alongside relevant Leeds Cookery School activity.

Two large funding streams come to an end in 2023/24 and replacing these will become priority. We are looking at the need for several programmes of work and are beginning to have conversations with alternative funders about our ideas.

The decision to recruit a Business Development and Fundraising Manager has already paid dividend. We have begun a partnership with the property management company, Bruntwood, who have begun raising vital funds to support our work. We have had recent successes in applying for funds from 'non traditional' funders. We can attribute this to the knowledge and experience of our fundraiser. We must build on this foundation and continue to develop relationships with businesses and alternative funders.

Targets

Funding – Zest will continue to apply to grant-making foundations and trust for money to both support creative community engagement work which helps achieves Zest's social objectives and to generate management fees which support the core business costs. A target of £35,000 of management fees on new projects has been set for 2023/24.

Direct Fundraising – 2022/23 was the fifth full year of this type of activity and we raised £9,482 (after costs of fundraising were deducted) of our £18,000 target. This was raised through a combination of activities including corporate partner initiatives, sponsored events, prize draws and sales. We have set a target of £20,000 to raise through this

strand in 2023/24 which includes a £5,000 fundraising pledge from our charity partner, Bruntwood.

Social Enterprise – Leeds Cookery School

We have set a target of £25,000 to raise in 2023/24.

Structure, governance and management

Recruitment, appointment and induction of trustees

Appointment of Trustees is governed by the Memorandum and Articles of Association. The Management Committee is authorised to appoint new members to fill vacancies arising through resignation or death of an existing Member. Membership of the Management Committee is review annually and the confirmation or retirement of Members will be considered at the Annual General Meeting.

As part of a Good Governance action plan, the Trustees follow a protocol for the recruitment and induction of new Trustees, which ensures effective understanding of the trustee role and mutual expectations from the beginning. Prospective Trustees are invited to visit Zest projects and meet with the CEO before having a discussion with the Chair and observing a Management Committee meeting. If both sides agree to proceed the formal application process will then take place via an application form, and relevant training offered to the new trustee.

Organisational Structure

The Management Committee, meets bi-monthly. On a day to day basis management is delegated to the CEO Dom Charkin and Senior Management Team – Vicky Elswood (Finance Manager), Simon Chappelow (Food Projects Manager) and Cass White (Business Development and Fundraising). There is an HR sub group of the Management Committee which convenes monthly to review salaries, review policies and to oversee substantive HR issues such as restructures, new post creation and disciplinary proceedings.

Leeds Cookery School (LCS) is an incorporated business, wholly owned by Zest, which donates 100% of its profits to Zest. A minimum of two members of its board remain on the Zest Management Committee whilst the Chair and other members are independent. The LCS board is therefore able to make independent business decisions but submits reports to the Zest Management Committee which retains oversight of activity and finances, and whose primary aim is to protect the charity from any financial losses incurred by the cookery school.

The organisation is a charitable company limited by guarantee, incorporated on 2/08/2007 and registered as a charity on 10/09/2008.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at Mar 2023 was 7. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Related parties and relationships with other organisations

Leeds Cookery School

Overview

Leeds Cookery School (LCS) was established in September 2017 as a trading subsidiary of Leeds charity Zest – Health for Life. Following a business review, Zest developed a three-strand fundraising strategy to reduce its reliance on local authority grant and contract funding, and to generate unrestricted income to ensure the charity's survival. LCS is an independent social enterprise wholly owned by the charity, and Gift Aids 100% of any profit to Zest.

LCS was formally constituted in September 2017, with founder directors consisting of two trustees of Zest who have specific food industry experience and now provide continuity by sitting on both boards, and two independent directors with relevant food knowledge and experience. One of the independent directors serves as Chair. The Zest CEO also attends the board of directors meetings, and the Zest finance manager is Company Secretary.

Objectives

The overriding objective of LCS is to generate income to support the work of the Zest charity.
Other objectives are:

- to be the best cookery school in Yorkshire
- to offer an unrivalled customer experience to both individuals and corporate customers
- to be fun and accessible
- to be respected in the business community, to win recognition, and to remain innovative
- to instil a love of cooking and provide a range of learning opportunities

Risk Management

Finance and operational overview reports are made by LCS at each Zest trustee meeting but the division is clear; the LCS board concentrates on directing the business and ensuring profitability whilst the Zest board seeks to protect the charity from any financial liabilities or losses caused by the LCS.

The finance manager and LCS manager meet regularly each month to review cashflow, future booking levels and expenditure. Regular LCS team meetings inform the schedule and marketing campaigns. The LCS board meets bi-monthly and retains a strategic overview of business operations and profitability.

Orion Consortium

Zest is part of a consortium – Orion – comprising of four like-minded Leeds charities working with similar social objectives and values. The four Orion partners – Feel Good Factor, Space 2 and Shantona collaborate on a variety of funding bids and resulting projects, with each organisation acting as the lead partner on occasion, and sub-contracting the other partners to deliver parts of the project work. A partnership

agreement is put in place for each project, and a conflict resolution protocol is also available should the need ever arise. Staff members from all four organisations work closely together at all levels and share resources, line management responsibilities and reporting accountabilities.

Remuneration policy for key management personnel

An organisational Remuneration Policy is in place which outlines the procedures followed on an annual basis. A salary band table is in place which is reviewed annually in March, and all new jobs are evaluated and allocated a banding within this structure. Salary Reviews take place annually in March and the HR Sub Group makes recommendations. Salary increases are not automatic or on an incremental basis but aside from any general cost of living rise, are awarded on the basis of increased responsibility and demonstrable personal development. Employees would expect to be at the middle of their salary band when competently fulfilling all aspects of their job.

Risk Management

The Members have examined the major strategic, business and operational risks that Zest faces and confirm that systems have been established to lessen these risks. A risk register is in place which is reviewed annually and input is made by both the IT and HR consultants which Zest retains as specialist advisers.

Funds held as custodian trustee on behalf of others

Not applicable

Statement of responsibilities of the trustees

The trustees (who are also directors of Zest – Health for Life for the purposes of company law) are responsible for preparing the trustees' annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company

and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on Nov 16, 2023 and signed on their behalf by

DANIEL BARNETT Nov 16, 2023 13:44 GMT

Dan Barnett

Chair

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2023 which are set out on pages 12 to 32.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
4.

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

James Denton ACCA AME Accounting & Co. Ltd, Madison Offices, Richardshaw Rd, Leeds, LS28 6LE

Date 16 NOV 23

Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

A Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Zest - Health for Life Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

B Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For 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. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general

volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.
On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of 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 or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT
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:
- Expenditure on charitable activities includes the costs incurred by the charity in the delivery of its activities and services for its beneficiaries undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

i Operating leases
Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets
Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:
Computer – 33% straight line
F&F – 25% straight line.

k 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.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n Financial instruments

The charity 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

O Pensions

Employees of the charity are entitled to join defined contribution schemes in respect of its employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents the contributions payable by the charity in respect of the employees. There were pension payments outstanding at the year end of £Nil (2022: NIL)

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Statement of Financial Activities (including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted	Restricted	Total funds	Total funds 2022
Income from:					
Donations & legacies	3	6,946	-	6,946	8,981
Charitable activities	4	43,475	642,756	686,231	610,662
Investments	5	997	-	997	16
Total Income		**51,417**	**642,756**	**694,174**	**619,659**
Expenditure on:					
Charitable activities:					
Community health		58,635	593,506	652,141	548,449
Total expenditure		**58,635**	**593,506**	**652,141**	**548,449**
Net Income/(expenditure) for the year.		- 7,218	49,250	42,033	71,210
Transfer between funds		39,392	- 39,392		
Net movement in funds for the year reconcilliation		32,174	9,858	42,033	71,210
Total funds B/fwd		129,389	135,177	264,566	193,356
Total funds carried forward		161,563	145,035	306,599	264,566

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
A full comparative SOFA is on the last page of the accounts.

Company number 6332267
Balance sheet as at 31 March 2023

	Notes	2023		2022	
Fixed Assets					
Tangible assets	13		211		-
Total fixed assets					
Current assets					
Debtors	14	26,872		58,362	
Cash at bank	15	319,801		252,392	
Total current assets		**346,673**		**310,754**	
Liabilities					
Creditors: amounts falling due in less than one year.	16	- 40,285		- 46,188	
Net current assets			**306,388**		**264,566**
Total assets less current liabilities			306,388		264,566
Net assets			**306,599**		**264,566**
The funds of the charity					
Restricted income funds	17		145,035		135,177
Unrestricted income funds	18		161,563		129,389
Total charity funds			**306,599**		**264,566**

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.
Director Responsibilities
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
The Directors ackowledge their responsibilities for complying with the requirements of the act with respect to accounting records and the preparation of accounts.
These accounts are prepared in accordance with the special provisions of part 15 of the companies Act 2006 relating to small companies and constitue the annual accounts required by the Companies act 2006 and are for circulation to members of the company.
The notes on pages 15 - 32 for part of these accounts

Approved by the trustees on 16 Nov 23. And signed on their behalf by Dan Barnett

Statement of Cash Flows
for the year ending 31 March 2023

	Note	2023	2022
Cash provided by/(used in) operating activities	22	**66,412**	**53,645**
Cash flows from investing activities			
Dividends, interest and rents from investments		997	16
Cash provided by/(used in) investing activities		**997**	**16**
Increase/(decrease) in cash and cash equivalents		67,409	53,661
Cash and cash equivalents at beginning of year		252,392	198,731
Cash and cash equivalents at end of year		**319,801**	**252,392**

3 Income from donations and legacies

Current reporting period	Unrestricted	Restricted	Total 2023
Donations	6,946	-	6,946
Grants	-	-	-
Leeds City Council			
Total	6,946	6,946	6,946
Previous reporting period			
Donations	4,681	-	4,681
Grants			
Leeds City Council	4,300	-	4,300
Total	8,981	-	8,981

4 Income from charitable activities

Current reporting period

	Unrestricted	Restricted	Total 2023
Big Lottery	-	91,678	91,678
British Triathlon	-	-	-
Community Foundation	-	33,600	33,600
Feel Good Factor	-	35,487	35,487
Food Power	-	-	-
Henry Smith	-	49,000	49,000
Leeds City Council	-	57,770	57,770
Leeds Tidal	-	7,838	7,838
People in Action	-	240	240
Reed Wellbeing	-	179,670	179,670
Soil Association	-	12,050	12,050
Space2	2,500	72,925	75,425
West Yorkshire Combined Authority	-	-	-
Other income	40,975	42,498	83,473
Total	43,475	642,756	686,231

Previous reporting period

	Unrestricted	Restricted	Total 2022
Big Lottery	-	41,778	41,778
British Triathlon	-	4,520	4,520
Community Foundation	-	1,983	1,983
Feel Good Factor	-	121,728	121,728
Food Power	-	732	732
Henry Smith	-	71,850	71,850
Leeds City Council	15,000	49,500	64,500
Leeds Tidal	-	11,319	11,319
People in Action	1,000	-	1,000
Reed Wellbeing	-	203,930	203,930
Soil Association	-	18,000	18,000
Space2	-	60,733	60,733
West Yorkshire Combined Authority	-	4,998	4,998
Other income	513	3,075	3,588
Total	16,513	594,149	610,662

5 Investment income current reporting period

	Unrestricted	Restricted	Total 2023
Income from bank deposits	973	-	973
	973	-	973

	Unrestricted	Restricted	Total 2022
Previous reporting period			
Income from bank deposits	16	-	16
	-	-	16

6 Analysis of expenditure on charitable activities

Current reporting period

	Community health	Total 2023
Staff Costs	382,683	382,683
Accomodation	52,883	52,883
Project costs	121,847	121,847
Governance costs (see note 7)	14,742	14,742
Support costs (see note 7)	79,986	79,986
	652,141	652,141

Previous reporting period	Community health	Total 2023
Staff Costs	311,076	311,076
Accomodation	32,625	32,625
Project costs	72,316	72,316
Governance costs (see note 7)	12,521	12,521
Support costs (see note 7)	119,911	119,911
	548,449	548,449

	2023	2022
Restricted expenditure	593,506	497,503
Unrestricted expenditure	58,635	50,946
	652,141	548,449

7 Analysis of governance and support costs
Current reporting period

	Basis of apportionment	Support	Governance	Total 2023
Staff Costs	Time spent	57,408	-	57,408
Office costs	Floor area	22,578	1,725	22,578
Accountancy services	Governance	-	13,017	1,725
Legal & professional	Governance	-		13,017
		79,986	14,742	94,728

Previous reporting period

	Basis of apportionment	Support	Governance	Total 2022
Staff Costs	Time spent	102,188	-	102,188
Office costs	Floor area	17,723	1,725	17,723
Accountancy services	Governance	-	10,796	1,725
Legal & professional	Governance	-		10,796
		79,986	14,742	94,728

8 Net income/(expenditure) for the year	2023	2022
This is stated after charging/(crediting):		
Operating lease rentals: Property	20,000	20,000
Other	665	665
Independent examiners fee	1,000	1,680

9 Staff Costs	2023	2022
Staff costs during the year were as follows:		
Wage and salaries	400,647	363,188
Social security costs	30,094	28,248
Pension costs	886	12,109
Agency costs	153	593
Recruitment	239	2,078
Staff training	1,655	3,102
Travel expenses	6,417	3,949
	440,091	413,264
Allocated as follows:		
Charitable activities	382,683	311,076
Support costs	57,408	102,188
	440,091	413,264

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 25 (2022: 25).

The average full time equivalent number of staff employed during the period was 17 (2022: 17).

The key management personnel of the charity comprise the trustees and the Senior Management Team. The total employee benefits of the key management personnel of the charity were £124,500

10 Trustees remuneration and expenses and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

No members of the management committee received travel and subsistence expenses during the year of £Nil.

Aggregate donations from related parties were £Nil (2022: £0).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

The Charity has one Subsidiary: Leeds Cookery School Ltd

registered on 5th December, a company Limited by shares, Company number - 11098044

	2023	2022
Transactions in the period Comprise		
Recharge of expenses to Subsidiary	145,677	154,149
Services provided by Subsidiary	- 17,795	- 29,062
Balance owed by/(to) the Subsidiary at period end	15,898	25,866

11 Government grants

The government grants recognised in the accounts were as follows:

	2023	2022
Leeds city council	57,769	68,800

There were no unfulfilled conditions and contingencies attached to the grants.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its its charitable objects. No tax charges have arisen

13 Fixed Assets: Tangible assets

Office equipment	2023	Total
Cost		
At 1 April 2022	860	860
Additions	211	211
Disposals	- 860	- 860
As 31 March 2023	211	211
Depreciation		
At 1 April 2022	860	860
Charge for year	-	-
Disposals	- 860	- 860
As 31 March 2023	-	-
Net book values		
As 31 March 2023	211	211
As 31 March 2022	-	-

14 Debtors	2023	2022
Amounts owed by group undertakings	26,872	27,904
Other debtors	-	22,933
Prepayments and accrued income	-	7,525
	26,872	58,362

15 Cash at bank and in hand

	2023	2022
Cash at bank and in hand	319,801	252,392

16 Creditors: amounts falling due within one year

	2023	2022
Other creditors and accruals	30,952	35,356
Taxation and social security costs	9,333	10,832
	40,285	46,188

17 Analysis of movements in restricted funds

Current reporting period

Community health	01-Apr-22	Income	Expenditure	Transfers	Balance at 31 March 2023
Better together	8,549	95,766	66,971	- 37,344	-
British Triathlon	2,592	-			2,592
CityConnect	3,998	-			3,998
Climate Action Lee	4,015	-			4,015
Composting	2,153	7,992	9,302		843
Connect & Support	-	-	-		-
Digital Storytelling	3,000	2,500	5,343	- 157	314
Food Resilience	-	95,487	95,487		-
Healthy Holidays	9,682	11,000	11,000		9,682
Henry Smith Holiday	34,330	49,000	39,903		43,427
	-		-		-
Leeds MOF	40,257	162,629	164,622	- 1,891	40,155
Leeds MOF Weight	-	18,195	18,195		-
MMATOFS	7,779	52,360	39,090		21,049
Winter		33,600	33,600		-
Sustainable Food		25,000	22,170		2,830
Cities	2,482	-	2,482		-
THRIVE	16,340	81,678	79,701		18,317
Other	-	7,549	5,640		1,909
	135,177	642,756	593,506	- 39,392	149,131

17 Analysis of movements in restricted funds (Continued)

Previous reporting period

Community health	01-Apr-22	Income	Expenditure	Transfers	Balance at 31 March 2023
Better together	-	83,503	84,174	9,220	8,549
British Triathlon	-	4,400	1,808	-	2,592
Caring dads	3,215	-	-	- 3,215	-
CCV Make & take	-	12,000	7,733	- 4,267	-
CityConnect	-	4,998	1,000	-	3,998
Climate Action Lee	-	13,319	9,304	-	4,015
Composting	-	4,000	1,847	-	2,153
Connect & Support	-	33,662	24,442	- 9,220	-
Digital Storytelling	-	4,000	1,000	-	3,000
Family health	-	-	-	-	-
Project (HATCH)	93	4,805	8,752	3,854	-
Food power	4,282	-	904	- 3,378	-
Food Resilience	2,098	735	2,226	- 607	-
Good Food	-	-	-	-	-
Movement	3,941	1,000	5,436	495	-
Healthy Holidays	-	-	-	-	-
Cricket 2021	-	2,322	1,345	- 977	-
Plus	-	22,500	12,818	-	9,682
Henry Smith Holiday	6,096	71,850	43,616	-	34,330
Impact 2	4,837	42	3,561	- 1,318	-
Leeds MOF	24,137	179,472	156,137	- 7,215	40,257
Leeds MOF Weight	-	42,456	37,285	- 5,171	-
Leeds Soup	846	-	-	- 846	-
Make & Take	6,098	-	4,938	- 1,160	-
MMATOFS	2,525	46,324	41,070	-	7,779
Prevent & support	5,712	-	216	- 5,496	-
Winter	-	1,983	1,718	- 265	-
Cities	3,804	18,000	19,322	-	2,482
THRIVE	-	41,778	25,322	-	16,340
Veg Cities	3,429	1,000	1,413	- 3,016	-
	71,112	594,149	- 497,503	- 32,581	135,177

Name of restricted fund

Better together	As part of the Orion Partnership, this is a 3 year contract to deliver community activity in the NE Leeds. Started April 2018.
Henry Smith	Project to cover a range of activities to promote men's health.
Leeds MoF	City wide cooking skills programme to engage and motivate vulnerable adults to prepare healthy food at home.
Make and take	A family cooking programme to ensure children worst affected by the lockdown had access to health, affordable and nutritious meals.
MMATOFS	A range of weekly activities for socially isolated people who live within a 2 mile radius of the Old Fire Station.

Sustainable food cities

National network to support healthy sustainable food. Funded by Leeds City Council and match funded by the University of Leeds.

18 Analysis of movement in unrestricted funds

Current reporting period

	At 1 April 2022	Income	Expenditure	Transfer	At at 31 March 2023
General fund	133,209	51,417	- 58,635	39,392	165,383
Volunteering fund	1,243				1,243
Fundraising	9,955				9,955
Reed Momenta -	10,175				10,175
Leeds Cookery School	- 25,193				- 25,193
	129,389	51,417	- 58,635	39,392	161,563

Previous reporting period

	At 1 April 2021	Income	Expenditure	Transfer	At at 31 March 2022
General fund	126,064	25,510	- 50,946	32,581	133,209
Volunteering fund	1,243				1,243
Fundraising	9,955				9,955
Reed Momenta -	10,175				10,175
Leeds Cookery School	- 25,193				- 25,193
	129,389	25,510	- 50,946	32,581	129,389

Name of unrestricted fund

General fund	The free reserves after allowing for all designated funds Volunteering fund This amount has been put aside to support volunteers
Fire station	This amount has been put aside to support the business plan in respect of the proposed moved to Gipton Fire Station.
Leeds Cookery School	Costs associated with the set up of the cookery school before incorporation
Reed Momenta -	This amount has been ring fenced for the relocation and refurbishment of the new site in Leeds market.

19 Analysis of net assets between funds

Current reporting period	General fund	Designated funds	Restricted funds	Total
Net current assets	165,383	- 3,820	145,035	306,599

Previous reporting period	General fund	Designated funds	Restricted funds	Total
Net current assets	133,209	- 3,820	135,177	264,566

20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as

	Property		Equipment	
	2023	2022	2023	2022
Less than one year	20,000	20,000	-	-
One to five years	65,000	80,000	-	-
Over five years		5,000	-	-
	85,000	105,000	-	-

21 Reconcilliaiton of net movement in funds to net cash flow from operating activities

	2023	2022
Net income/(expenditure) for the year	42,033	71,210
Adjustment for:		
Dividends, interest and rents	- 997	- 16
Decrease/(Increase) in debtors	31,279	- 36,851
Increase/(decrease) in creditors	- 5,903	19,302
	66,412	53,645

Statement of Financial Activities (including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted	Restricted	Total funds	Total funds 2021
Income from:					
Donations & legacies	3	8,981	-	73,594	73,594
Charitable activities	4	16,513	594,149	610,662	457,241
Investments	5	16	-	16	68
Total Income		**25,510**	**594,149**	**619,659**	**530,903**
Expenditure on:					
Charitable activities:					
Community health		50,946	497,503	548,449	467,394
Total expenditure		**50,946**	**497,503**	**548,449**	**467,394**
Net Income/(expenditure) for the year.		- 25,436	96,646	71,210	63,509
Transfer between funds		32,581	- 32,581		
Net movement in funds for the year reconcilliation		7,145	64,065	71,210	63,509
Total funds B/fwd		122,244	135,177	193,356	129,847
Total funds carried forward		129,389	135,177	264,566	193,356

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
A full comparative SOFA is on the last page of the accounts.

Zest 2023 accounts V3 To sign

Final Audit Report 2023-11-16

Created:	2023-11-15
By:	James Denton (james@ameaccountingandco.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAwYtjDTu3WeBhs75T9GfjywSwohjGZN4c

"Zest 2023 accounts V3 To sign" History

Document created by James Denton (james@ameaccountingandco.com)
2023-11-15 - 1:31:00 PM GMT- IP address: 195.99.107.239

Document emailed to DANIEL BARNETT (danbarnett81@hotmail.com) for signature
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Document e-signed by DANIEL BARNETT (danbarnett81@hotmail.com)
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2023-11-16 - 1:44:07 PM GMT

ZEST-HEALTH FOR LIFE LIMITED

England & Wales - Charity number 1125805

Accounts

Company number: 06332267

Charity Number: 1125805

Zest - Health for Life Limited

Report and financial statements

For the year ended 31st March 2022

Zest - Health for Life Limited

Reference and administrative information

for the year ended 31st March 2022

Company number 06332267

Charity number 1125805

Registered office and operational address The Old Fire Station, Gipton Approach, Leeds LS9 6NL

Zest – Health for Life Limited also uses the name Zest Leeds for operational and marketing purposes

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dan Barnett	Chair
Scott Robson	Treasurer
Ann Nicholl	Resigned 3rd February 2022
Anne Sherriff	Resigned 8th April 2021
Barbara Rhodes	
Tracey Akamaguna	Appointed 18th May 2021
Gemma Islip	Appointed 8th July 2021
Juliet Brown	Appointed 14th December 2021
Jack Phipps	Appointed 28th January 2022
Kate Gilbertson	Appointed 16th June 2021, Resigned 25th October 2021

Trustees who held title to property belonging to the charity during the reporting period or at the date of approval were: none

Key management personnel

Dominic Charkin	Operations Manager/Deputy Chief Executive/CEO from September 2021
Susie Brown	Chief Executive (retired September 2021)
Vicky Elswood	Finance Manager
Simon Chappelow	Food Projects Manager

Bankers Unity Trust Bank
Nine Brindley Place
Birmingham, B1 2HB

Solicitors Wrigleys Solicitors LLP
19 Cookridge Street, Leeds LS2 3AG

Independent Examiner Catherine Hall FCCA DChA
Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

Zest - Health for Life Limited

Trustees' annual report

for the year ended 31st March 2022

The trustees present their report and the unaudited financial statements for the year ended 31st March 2022. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Objectives and activities

The objects of the organisation, as stated in the constitution adopted in August 2007 are to promote, preserve and protect the physical health and mental wellbeing of the inhabitants of Yorkshire, in particular by providing or supporting the provision of facilities in the interests of the social welfare or other leisure time occupation, and by providing education, training, advice and support.

Zest works for the purpose of daily use to the following Vision, Values and social objectives:

Our Vision - Leeds is a city where everyone has the same opportunities

Our Mission - To improve life chances in Leeds

Who we work with – All ages

Our personality - Local – Inclusive – Positive – Knowledgeable – Supportive

Our Social Objectives:

To promote healthier lifestyles

- Supporting and developing cooking skills
- Improving physical and mental wellbeing
- Creating pathways to healthier choices

To enable fulfilling lives

- Preventing social isolation
- Engaging creatively with vulnerable people
- Bringing communities together
- Building peoples' skills and confidence

All of Zest's work is in line with the social objectives above. Each project meets one or several of the objectives and as well as monitoring and reporting to funder's on their particular requirements, staff report bi-monthly to the board on how their work meets Zest's social objectives.

Zest - Health for Life Limited

Trustees' annual report

for the year ended 31st March 2022

Main Activities

Zest's current activities include the following:

Jamie's Ministry of Food Leeds – a cooking skills and healthy eating programme funded by Leeds City Council

Better Together – a community health development programme funded by Leeds City Council

Men's Health – a community health development project funded by Henry Smith Charity

FoodWise Leeds – To employ Sustainable Food Cities Coordinator – funded by Sustainable Food Cities and Leeds City Council. FoodWise Leeds delivers the Healthy Start uptake Programme and Healthy Holidays Plus.

Thrive – Delivering weekly groups supporting people to make precious resource go further. Funded by National Lottery Community Fund

Meet Me at the Old Fire Station (MM@) - A partnership project with Space2 and GFS Community Enterprises delivering a programme of activities and volunteer opportunities to be delivered from the Old Fire Station by a range of tenant groups. Funded by National Lottery Community Fund

All these projects are focussed on serving the charity's aims, objectives and stated purposes, and benefit the people Zest was set up to support. All projects are meeting or surpassing the targets and outcomes set by funders and are successfully operating in the charity's stated area of operation.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees and senior management team seek to further the charity's aims and objectives by pursuing a fundraising strategy that benefits the people of Leeds who live in the city's most disadvantaged areas and are suffering from health and social inequality of both opportunity and life expectancy.

The charity's main activities and who each project helps its beneficiaries are described below. All its charitable activities focus on improving health and wellbeing, addressing health and social inequalities, and are undertaken to further Zest's charitable purposes for the public benefit.

Our Ministry of Food project is a city wide high quality cooking skills programme designed to engage vulnerable adults, those at risk of ill health as a result of poor diet and those who are less able or motivated to prepare healthy food at home. The project expects to reach around 450 people per year. Evaluation of the work shows we have a real impact on the skills, behaviours and confidence of people attending the Ministry of Food.

Our community projects team currently works with around 600 people specifically from East Leeds per year providing opportunities to become involved a variety of community groups and activities that build community resilience and improve the skills and confidence of individuals as well as helping to reduce social isolation. Currently 100% of our service users say they feel happier and 81% have made new friends through attendance at groups; 55% of people say they feel healthier and 81% of attendees say they've experienced improved mental wellbeing.

From board membership to Ministry of Food Zest involves and supports volunteers in all aspects of our work. We value the diverse range of skills and knowledge which our volunteers bring to these roles and their experience of living and volunteering in the communities that we work informs our work at every level and contributes to our mission of improving life chances in Leeds through the principles of

community development. By donating skills, time and knowledge, volunteers contribute towards the expansion and improvement of our services as well as personally learning skills, making new friends and having new experiences.

Beneficiaries of our services

While our services are open to all, the communities we target in Leeds fall into the bottom 10% super output areas nationally and are ranked as among the most disadvantaged in the district. People living in these areas experience multiple disadvantage that have dramatic and negative impacts on their lives.

All our current funding is aimed at adults over the age of 16. However during school holidays we also provide low or no cost family activities. Aimed at alleviating holiday hardship experienced by those living in disadvantaged areas, and recruiting new users to our services outside of school holidays.

Achievements and performance

2021/22 was another challenging year for Zest. The Covid pandemic continued to impact the business and its ability to operate. Despite these significant challenges the charity was able to support a number of time limited Covid support interventions that meant Zest finished the year with a small operating surplus.

The pandemic affected the poorest communities throughout the UK disproportionately. It should come as no surprise that as the year progressed and Covid restrictions were removed Zest saw a return to normal service delivery in all of our activities with an above average demand for face to face services.

Our skilled staff continue to identify gaps and need in communities and Zest seeks to meet that need by designing engagement projects and finding funding to enable those projects to get started.

Against our three fundraising targets we achieved the following actuals:

Targets 2021/22	Target	Actual
New Business/Grants	£12,000	£59,372
Fundraising	£20,000	£4,527
Leeds Cookery School	£30,000	£ 0

Direct Fundraising

Direct fundraising was once again extremely challenging, with most traditional fundraising opportunities cancelled. In the circumstances a total of £4,527 raised can be considered a success.

Social Enterprise

The COVID-19 pandemic effects were still evident in the financial year 2021 -2022, with some part closures and restrictions on numbers allowed to attend classes, which meant the cookery school was still not fully operational for the majority of the year.

This meant that the cookery school ended the year with a small loss.

Future Challenges

The COVID 19 pandemic revealed and compounded existing inequalities, with significantly more people in deprived communities dying, becoming seriously ill or suffering the worst effects of multiple lockdowns. In those communities recovery from the pandemic will take longer and will need more intensive support. The climate emergency, cost of living crisis will further exacerbate inequality in Leeds and make the environment we operate in even more challenging.

We anticipate further cuts being made to local authority budgets and while national funders have, on the whole, not cut the amount of funding available they are all reporting significant increases in demand for their funding.

The anticipated increase in demand for our services and the need to build back fairer along with the challenging outlook to the funding landscape mean that is now more important than ever to continue to develop a more diversified funding structure that ensures business sustainability and ensures our long term survival.

Financial review

Overview

The accounts reflect all of the activities listed above.

Income increased from £530,912 in 2020/21 to £619,659 in 2021/22, the first time income has ever reached over £600,000. Existing grants and contracts makeup the majority of income. Fundraising has contributed £4,527 to this year's income. Costs have increased from £467,394 in 2020/21 to £548,449 in 2021/22 in line with the increase in turnover. Zest had a year-end balance of £264,566 of which £129,389 was unrestricted.

Our principal sources of funding were Leeds City Council, The National Lottery Community Fund, Reed Wellbeing, Leeds Community Foundation, The Henry Smith Charity, Sustainable Food Cities, British Triathlon and West Yorkshire Combined Authority. We are grateful to all of our funders for their continued support.

Reserves policy

The Members consider that it is prudent to operate with a level of reserves to cover the following contingencies: redundancy and other costs in the event of the charity winding up through a substantial loss of funding; to provide working capital where contracts are paid in arrears; to finance existing or new activities until adequate external funding is obtained.

At 31st March 2022 the level of free reserves was £108,016. The reserves computations shows that the organisation needs to hold £112,562 in reserves to allow for the above contingencies. During 2022-2023 the organisation hopes to achieve the level of reserves required by securing some unrestricted income from grants. This will be used to maintain charitable work on a short-term basis once funding has come to an end and before new funding has been secured. The policy is reviewed annually in April.

Plans for the future

Given the continued challenges relating to the COVID 19 pandemic, the climate emergency and cost of living crisis further exacerbating inequality in Leeds and making the environment we operate in even more challenging it is difficult to make confident plans. However Zest aims to continue to implement its three-strand fundraising strategy with the ultimate objective of remaining sustainable and diversifying its income streams to become less dependent on local authority funding and grants. We hope that the coming year will allow us to fundraise directly again and operate Leeds Cookery School at full capacity.

Funding – Zest will continue to apply to grant-making foundations and trust for money to both support creative community engagement work which helps achieves Zest's social objectives and to generate management fees which support the core business costs. A target of £22,000 of management fees on new projects has been set for 2022/23. We were successful in the re-procurement for the Better Together contract and also successful in our bid to The National Lottery Community Fund for the Thrive project which had been deferred due to the pandemic.

Direct Fundraising – 2021/22 was the fourth full year of this type of activity and we raised £4,527 (after costs of fundraising were deducted) of our target £20,000, significantly lower again, due to the COVID 19 pandemic. This was raised through a combination of activities including corporate partner initiatives, sponsored events, prize draws and sales. We have set a target of £18,000 to raise through this strand in 2022/23.

Social Enterprise – Leeds Cookery School

We have been able to resume trading in full and building the business. We have set a target of £36,000 to raise in 2022/23.

Structure, governance and management

Recruitment, appointment and induction of trustees

Appointment of Trustees is governed by the Memorandum and Articles of Association. The Management Committee is authorised to appoint new members to fill vacancies arising through resignation or death of an existing Member. Membership of the Management Committee is reviewed annually and the confirmation or retirement of Members will be considered at the Annual General Meeting.

As part of a Good Governance action plan, the Trustees follow a protocol for the recruitment and induction of new Trustees, which ensures effective understanding of the trustee role and mutual expectations from the beginning. Prospective Trustees are invited to visit Zest projects and meet with the CEO /Deputy CEO before having a discussion with the Chair and observing a Management Committee meeting. If both sides agree to proceed the formal application process will then take place via an application form, and relevant training offered to the new trustee.

Organisational Structure

The Management Committee, meets bi-monthly. On a day to day basis management is delegated to the CEO Dom Charkin and Senior Management Team – Vicky Elswood (Finance Manager) and Simon Chappelow (Food Projects Manager). There is an HR sub group of the Management Committee which convenes monthly to review salaries, review policies and to oversee substantive HR issues such as restructures, new post creation and disciplinary proceedings.

Leeds Cookery School (LCS) is an incorporated business, wholly owned by Zest, which donates 100% of its profits to Zest. A minimum of two members of its board remain on the Zest Management Committee whilst the Chair and other members are independent. The LCS board is therefore able to make independent business decisions, but submits reports to the Zest Management Committee which retains oversight of activity and finances, and whose primary aim is to protect the charity from any financial losses incurred by the cookery school.

The organisation is a charitable company limited by guarantee, incorporated on 2/08/2007 and registered as a charity on 10/09/2008.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Related parties and relationships with other organisations

Leeds Cookery School

Overview

Leeds Cookery School (LCS) was established in September 2017 as a trading subsidiary of Leeds charity Zest – Health for Life. Following a business review, Zest developed a three-strand fundraising strategy to reduce its reliance on local authority grant and contract funding, and to generate unrestricted income to ensure the charity's survival. LCS is an independent social enterprise wholly owned by the charity, and Gift Aids 100% of any profit to Zest.

LCS was formally constituted in September 2017, with founder directors consisting of two trustees of Zest who have specific food industry experience and now provide continuity by sitting on both boards, and two independent directors with relevant food knowledge and experience. One of the independent directors serves as Chair. The Zest CEO also attends the board of directors meetings, and the Zest finance manager is Company Secretary.

Objectives

The overriding objective of LCS is to generate income to support the work of the Zest charity. Other objectives are:

- to be the best cookery school in Yorkshire
- to offer an unrivalled customer experience to both individuals and corporate customers
- to be fun and accessible
- to be respected in the business community, to win recognition, and to remain innovative
- to instil a love of cooking and provide a range of learning opportunities

Risk Management

Finance and operational overview reports are made by LCS at each Zest trustee meeting but the division is clear; the LCS board concentrates on directing the business and ensuring profitability whilst the Zest board seeks to protect the charity from any financial liabilities or losses caused by the LCS.

The finance manager and LCS manager meet regularly each month to review cashflow, future booking levels and expenditure. Regular LCS team meetings inform the schedule and marketing campaigns. The LCS board meets bi-monthly and retains a strategic overview of business operations and profitability.

Orion Consortium

Zest is part of a consortium – Orion – comprising of four like-minded Leeds charities working with similar social objectives and values. The four Orion partners – Feel Good Factor, Space 2 and Shantona collaborate on a variety of funding bids and resulting projects, with each organisation acting as the lead partner on occasion, and sub-contracting the other partners to deliver parts of the project work. A partnership agreement is put in place for each project, and a conflict resolution protocol is also available should the need ever arise. Staff members from all four organisations work closely together at all levels and share resources, line management responsibilities and reporting accountabilities.

Remuneration policy for key management personnel

An organisational Remuneration Policy is in place which outlines the procedures followed on an annual basis. A salary band table is in place which is reviewed annually in March, and all new jobs are evaluated and allocated a banding within this structure. Salary Reviews take place annually in March and the HR Sub Group makes recommendations for the board of trustees to ratify. Salary increases are not automatic or on an incremental basis but aside from any general cost of living rise, are awarded on the basis of increased responsibility and demonstrable personal development. Employees would expect to be at the middle of their salary band when competently fulfilling all aspects of their job.

Risk Management

The Members have examined the major strategic, business and operational risks that Zest faces and confirm that systems have been established to lessen these risks. A risk register is in place which is reviewed annually and input is made by both the IT and HR consultants which Zest retains as specialist advisers.

Funds held as custodian trustee on behalf of others

Not applicable

Zest - Health for Life Limited

Trustees' annual report

for the year ended 31st March 2022

Statement of responsibilities of the trustees

The trustees (who are also directors of Zest - Health for Life Limited for the purposes of company law) are responsible for preparing the trustees' annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 13.12.22 2022 and signed on their behalf by



Dan Barnett

Chair

Independent examiner's report

to the members of

Zest - Health for Life Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2022 which are set out on pages 12 to 32.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Catherine Hall FCCA DChA

Slade & Cooper Limited
Beehive Mill, Jersey Street
Manchester, M4 6JG

Date_____

Zest - Health for Life Limited

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	8,981	-	8,981	*73,594*
Charitable activities:	4				
Community Health		16,513	594,149	610,662	*457,241*
Investments	5	16	-	16	*68*
Total income		**25,510**	**594,149**	**619,659**	***530,903***
Expenditure on:					
Charitable activities:	6				
Community Health		50,946	497,503	548,449	*467,394*
Total expenditure		**50,946**	**497,503**	**548,449**	***467,394***
Net income/(expenditure) for the year	8	**(25,436)**	**96,646**	**71,210**	***63,509***
Transfer between funds		32,581	(32,581)	-	-
Net movement in funds for the year		**7,145**	**64,065**	**71,210**	***63,509***
Reconciliation of funds					
Total funds brought forward		122,244	71,112	193,356	*129,847*
Total funds carried forward		**129,389**	**135,177**	**264,566**	***193,356***

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
A full comparative SOFA is on the last page of the accounts.

Zest - Health for Life Limited
Company number 6332267

Balance sheet as at 31 March 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	13		-		-
Total fixed assets			**-**		**-**
Current assets					
Debtors	14	58,362		*21,511*	
Cash at bank and in hand	15	252,392		*198,731*	
Total current assets		**310,754**		***220,242***	
Liabilities					
Creditors: amounts falling due in less than one year	16	(46,188)		*(26,886)*	
Net current assets			**264,566**		***193,356***
Total assets less current liabilities			264,566		*193,356*
Net assets			**264,566**		***193,356***
The funds of the charity:					
Restricted income funds	17		135,177		*71,112*
Unrestricted income funds	18		129,389		*122,244*
Total charity funds			**264,566**		***193,356***

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 15 to 32 form part of these accounts.

Approved by the trustees on 13/12/22 and signed on their behalf by:

.....

Dan Barnett (Chair)

Zest - Health for Life Limited

Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	*2021* *£*
Cash provided by/(used in) operating activities	22	**53,645**	***102,455***
Cash flows from investing activities:			
Dividends, interest, and rents from investments		16	*68*
Cash provided by/(used in) investing activities		**16**	***68***
Increase/(decrease) in cash and cash equivalents in the year		53,661	*102,523*
Cash and cash equivalents at the beginning of the year		198,731	*96,208*
Cash and cash equivalents at the end of the year		**252,392**	***198,731***

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Zest - Health for Life Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.
The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For 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. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of 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 or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

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:

- Expenditure on charitable activities includes the costs incurred by the charity in the delivery of its activities and services for its beneficiariesundertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer equipment	33% straight line
Office fixtures and equipment	25% straight line

k 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.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n Financial instruments

The charity 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Pensions

Employees of the charity are entitled to join defined contribution schemes in respect of its employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents the contributions payable by the charity in respect of the employees.
There were pension payments outstanding at the year end of £Nil (2021: £2,077.46)

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Donations	4,681	-	4,681
Grants			
Garfield Weston	-	-	-
Leeds City Council	4,300	-	4,300
Total	8,981	-	8,981

Previous reporting period	*Unrestricted £*	*Restricted £*	*Total 2021 £*
Donations	*4,451*	-	*4,451*
Grants			
Garfield Weston	*30,000*	-	*30,000*
Leeds City Council	*36,000*	*3,143*	*39,143*
Total	*70,451*	*3,143*	*73,594*

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Big Lottery	-	41,778	41,778
British Triathlon	-	4,520	4,520
Community Foundation	-	1,983	1,983
Feel Good Factor	-	121,728	121,728
Food Power	-	735	735
Henry Smith	-	71,850	71,850
Leeds City Council	15,000	49,500	64,500
Leeds Tidal	-	11,319	11,319
People in Action	1,000	-	1,000
Reed Wellbeing	-	203,930	203,930
Soil Association	-	18,000	18,000
Space2	-	60,733	60,733
West Yorkshire Combined Authority	-	4,998	4,998
Other income	513	3,075	3,588
Total	16,513	594,149	610,662

Previous reporting period	*Unrestricted £*	*Restricted £*	*Total 2021 £*
Big Lottery	-	*47,900*	*47,900*
ENC Communities Team	*242*	*1,693*	*1,935*
Feel Good Factor	*3,200*	*93,074*	*96,274*
Food Power	-	*33,975*	*33,975*
GFS Community Enterprise	*1,149*	*559*	*1,708*
Leeds City Council	-	*10,000*	*10,000*
Leeds Community Foundation	-	*33,947*	*33,947*
Reed Wellbeing	-	*179,394*	*179,394*
Soil Association	-	*11,000*	*11,000*
Space2	*5,631*	*33,035*	*38,666*
University of Leeds	-	*300*	*300*
Other income	*30*	*2,112*	*2,142*
Total	*10,252*	*446,989*	*457,241*

5 Investment income

Current reporting period	Unrestricted £	Restricted £	2022 £
Income from bank deposits	16	-	16
	16	-	16

Previous reporting period	*Unrestricted £*	*Restricted £*	*2021 £*
Income from bank deposits	*68*	-	*68*
	68	-	*68*

6 Analysis of expenditure on charitable activities

Current reporting period	Community Health £	Total 2022 £
Staff costs	311,076	311,076
Accommodation	32,625	32,625
Project costs	72,316	72,316
Governance costs (see note 7)	12,521	12,521
Support costs (see note 7)	119,911	119,911
	548,449	548,449

Previous reporting period	*Community Health £*	*Total 2021 £*
Staff costs	*260,672*	*260,672*
Accommodation	*23,929*	*23,929*
Project costs	*54,390*	*54,390*
Governance costs (see note 7)	*6,667*	*6,667*
Support costs (see note 7)	*121,736*	*121,736*
	467,394	*467,394*

	2022 £	2021 £
Restricted expenditure	497,503	436,060
Unrestricted expenditure	50,946	31,334
	548,449	467,394

7 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	Total 2022 £
Staff costs	Time spent	102,188	-	102,188
Office costs	Floor area	17,723	-	17,723
Accountancy services	Governance	-	1,725	1,725
Legal and professional	Governance	-	10,796	10,796
		119,911	12,521	132,432

Previous reporting period	*Basis of apportionment*	*Support £*	*Governance £*	*Total 2021 £*
Staff costs	*Time spent*	*101,695*	-	*101,695*
Office costs	*Floor area*	*20,041*	-	*20,041*
Accountancy services	*Governance*	-	*1,680*	*1,680*
Legal and professional	*Governance*	-	*4,987*	*4,987*
		121,736	*6,667*	*128,403*

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	*2021* *£*
Operating lease rentals:		
Property	20,000	*20,000*
Other	665	*665*
Independent examiner's fee	1,680	*1,680*

9 Staff costs

Staff costs during the year were as follows:

	2022 £	*2021* *£*
Wages and salaries	363,188	*323,561*
Social security costs	28,248	*25,154*
Pension costs	12,106	*10,600*
Agency costs	593	-
Recruitment	2,078	*850*
Staff training	3,102	*2,002*
Travel expenses	3,949	*200*
	413,264	*362,367*
Allocated as follows:		
Charitable activities	311,076	*260,672*
Support costs	102,188	*101,695*
	413,264	*362,367*

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 25 (2021: 25).
The average full time equivalent number of staff employed during the period was 17 (2021: 17).

The key management personnel of the charity comprise the trustees and the Senior Management Team. The total employee benefits of the key management personnel of the charity were £124,500 (2021: £122,800).

10 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No members of the management committee received travel and subsistence expenses during the year of £Nil (2021:£0).

Aggregate donations from related parties were £Nil (2021: £0).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

The Charity has one Subsidiary:
Leeds Cookery School Ltd, registered on 5th December, a company Limited by shares, Company number - 11098044

	2022 £	*2021* *£*
Transactions in the period Comprise		
Recharge of expenses to Subsidiary	154,149	*116,753*
Services provided by Subsidiary	(29,062)	*(21,970)*
Balance owed by/(to) the Subsidiary at period end	25,866	*15,773*

11 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	*2021 £*
Leeds City Council	68,800	*49,143*
	68,800	*49,143*

There were no unfulfilled conditions and contingencies attached to the grants.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Fixed assets: tangible assets

Cost	Office equipment £	Total £
At 1 April 2021	860	860
Additions	-	-
Disposals	(860)	(860)
At 31 March 2022	-	-
Depreciation		
At 1 April 2021	860	860
Charge for the year	-	-
Disposals	(860)	(860)
At 31 March 2022	-	-
Net book value		
At 31 March 2022	-	-
At 31 March 2021	-	-

14 Debtors

	2022 £	*2021 £*
Amounts owed by group undertakings	27,904	*15,568*
Other debtors	22,933	*4,178*
Prepayments and accrued income	7,525	*1,765*
	58,362	*21,511*

15 Cash at bank and in hand

	2022 £	*2021 £*
Cash at bank and on hand	252,392	*198,731*
	252,392	*198,731*

16 Creditors: amounts falling due within one year

	2022 £	*2021 £*
Other creditors and accruals	35,356	*17,015*
Taxation and social security costs	10,832	*9,871*
	46,188	*26,886*

17 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Community Health					
Better Together	-	83,503	(84,174)	9,220	8,549
British Triathlon	-	4,400	(1,808)	-	2,592
Caring Dads	3,215	-	-	(3,215)	-
CCV Make & Take	-	12,000	(7,733)	(4,267)	-
CityConnect	-	4,998	(1,000)	-	3,998
Climate Action Lee	-	13,319	(9,304)	-	4,015
Composting	-	4,000	(1,847)	-	2,153
Connect & Support	-	33,662	(24,442)	(9,220)	-
Digital Storytelling	-	4,000	(1,000)	-	3,000
Family Health Project (HATCH)	93	4,805	(8,752)	3,854	-
Food Power	4,282	-	(904)	(3,378)	-
Food Resilience	2,098	735	(2,226)	(607)	-
Good Food Movement	3,941	1,000	(5,436)	495	-
Healthy Holidays Cricket 2021	-	2,322	(1,345)	(977)	-
Healthy Holidays Plus	-	22,500	(12,818)	-	9,682
Henry Smith Holiday	6,096	71,850	(43,616)	-	34,330
Hunger	(1)	-	-	1	-
Impact 2	4,837	42	(3,561)	(1,318)	-
Leeds MOF	24,137	179,472	(156,137)	(7,215)	40,257
Leeds MOF Weight	-	42,456	(37,285)	(5,171)	-
Leeds Soup	846	-	-	(846)	-
Make and Take	6,098	-	(4,938)	(1,160)	-
MMATOFS	2,525	46,324	(41,070)	-	7,779
Prevent & Support	5,712	-	(216)	(5,496)	-
Stay Well This Winter	-	1,983	(1,718)	(265)	-
Sustainable Food Cities	3,804	18,000	(19,322)	-	2,482
THRIVE	-	41,778	(25,438)	-	16,340
Veg Cities	3,429	1,000	(1,413)	(3,016)	-
Total	71,112	594,149	(497,503)	(32,581)	135,177

17 Analysis of movements in restricted funds (Continued)

Previous reporting period	*Balance at 1 April 2020 £*	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31 March 2021 £*
Community Health					
Better Together	-	*83,301*	*(83,301)*	-	-
Caring Dads	*3,215*	-	-	-	*3,215*
CCV Volunteering	-	*1,000*	*(1,000)*		-
Developing You	-	*559*	*(559)*		-
Eat Dance Love	*(365)*	-	*365*	-	-
Family Health Proj	-	*4,805*	*(4,712)*		*93*
Food Power	*4,310*	*7,219*	*(7,247)*	-	*4,282*
Food Resilience	-	*2,483*	*(385)*		*2,098*
Good Food Movem	-	*4,000*	*(59)*		*3,941*
Health & Wellbeing	-	*1,693*	*(1,693)*	-	-
Henry Smith	*13,712*	*23,850*	*(31,466)*	-	*6,096*
Holiday Hunger	*(1)*	-	-	-	*(1)*
Impact	*7,822*	-	*(7,822)*	-	-
2 Leeds	-	*8,591*	*(3,754)*		*4,837*
MOF	*3,561*	*183,820*	*(163,244)*	-	*24,137*
Leeds Soup	*846*	-	-	-	*846*
Lottery - Covid	-	*47,900*	*(47,900)*		-
Lottery - Lonelines	-	*1,000*	*(1,000)*		-
Make and Take	-	*24,073*	*(17,975)*		*6,098*
Manbassodors	*1,888*	*4,008*	*(5,896)*	-	-
Meet Me Downstai	*7,218*	-	*(7,218)*	-	-
Men that Munch	*(1,636)*	*10,133*	*(8,497)*	-	-
MMATOFS	-	*16,120*	*(13,595)*		*2,525*
MMR	*1,200*	-	*(1,200)*	-	-
Prevent & Support	-	*5,742*	*(30)*		*5,712*
Stay Well This Win	-	*1,506*	*(1,506)*		-
Sustainable Food C	*6,278*	*18,329*	*(20,803)*	-	*3,804*
Veg Cities	*8,992*	-	*(5,563)*	-	*3,429*
Total	*57,040*	*450,132*	*(436,060)*	-	*71,112*

Name of restricted fund	**Description, nature and purposes of the fund**
Better Together (Public Health)	As part of the Orion Partnership, this is a 3 year contract to deliver community activity in the NE Leeds. Started April 2018.
Henry Smith	Project to cover a range of activities to promote men's health.
Leeds MoF (Ministry of Food)	City wide cooking skills programme to engage and motivate vulnerable adults to prepare healthy food at home.
Make and Take	A family cooking programme to ensure children worst affected by the lockdown had access to health, affordable and nutritious meals.
MMATOFS	A range of weekly activities for socially isolated people who live within a 2 mile radius of the Old Fire Station.
Sustainable Food Cities	National network to support healthy sustainable food. Funded by Leeds City Council and match funded by the University of Leeds.

18 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	126,064	25,510	(50,946)	32,581	133,209
Volunteering fund	1,243	-	-	-	1,243
Fundraising	9,955	-	-	-	9,955
Reed Momenta -	10,175	-	-	-	10,175
Leeds Cookery School	(25,193)	-	-	-	(25,193)
	122,244	25,510	(50,946)	32,581	129,389

Previous reporting period	*Balance at 1 April 2020 £*	*Income £*	*Expenditure £*	*Transfers £*	*As at 31 March 2021 £*
General fund	*66,627*	*80,771*	*(31,334)*	*10,000*	*126,064*
Volunteering fund	*1,243*	-	-	-	*1,243*
Fire station fund	*10,000*	-	-	*(10,000)*	-
Fundraising	*9,955*	-	-	-	*9,955*
Reed Momenta - MOF	*10,175*	-	-	-	*10,175*
Leeds Cookery School	*(25,193)*	-	-	-	*(25,193)*
	72,807	*80,771*	*(31,334)*	-	*122,244*

Name of unrestricted fund	**Description, nature and purposes of the fund**
General fund	The free reserves after allowing for all designated funds
Volunteering fund	This amount has been put aside to support volunteers
Fire station	This amount has been put aside to support the business plan in respect of the proposed moved to Gipton Fire Station.
Leeds Cookery School	Costs associated with the set up of the cookery school before incorporation
Reed Momenta - MOF	This amount has been ring fenced for the relocation and refurbishment of the new site in Leeds market.

19 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	133,209	(3,820)	135,177	264,566
Total	133,209	(3,820)	135,177	264,566

Previous reporting period	*General fund £*	*Designated funds £*	*Restricted funds £*	*Total £*
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	*126,064*	*(3,820)*	*71,112*	*193,356*
Total	*126,064*	*(3,820)*	*71,112*	*193,356*

21 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as

	Property		Equipment	
	2022 £	*2021 £*	2022 £	*2021 £*
Less than one year	20,000	*20,000*	-	-
One to five years	80,000	*80,000*	-	-
Over five years	5,000	*25,000*	-	-
	105,000	*125,000*	-	-

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	*2021 £*
Net income/(expenditure) for the year	71,210	*63,509*
Adjustments for:		
Dividends, interest and rents from investments	(16)	*(68)*
Decrease/(increase) in debtors	(36,851)	*58,966*
Increase/(decrease) in creditors	19,302	*(19,952)*
Net cash provided by/(used in) operating	53,645	*102,455*

Zest - Health for Life Limited

Statement of Financial Activities (including Income and Expenditure account) for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies		70,451	3,143	73,594	*12,345*
Charitable activities:					
Community Health		10,252	446,989	457,241	*547,686*
Investments		68	-	68	*314*
Total income		**80,771**	**450,132**	**530,903**	***560,345***
Expenditure on:					
Charitable activities:					
Community Health		31,334	436,060	467,394	*511,080*
Total expenditure		**31,334**	**436,060**	**467,394**	***511,080***
Net income/(expenditure) for the year		**49,437**	**14,072**	**63,509**	***49,265***
Transfer between funds		-	-	-	-
Net movement in funds for the year		**49,437**	**14,072**	**63,509**	***49,265***
Reconciliation of funds					
Total funds brought forward		72,807	57,040	129,847	*80,582*
Total funds carried forward		**122,244**	**71,112**	**193,356**	***129,847***

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

ZEST-HEALTH FOR LIFE LIMITED

England & Wales - Charity number 1125805

Accounts

Company number: 06332267

Charity Number: 1125805

Zest - Health for Life Limited

Report and financial statements

For the year ended 31st March 2021

Zest - Health for Life Limited

Reference and administrative information

for the year ended 31st March 2021

Company number 06332267

Charity number 1125805

Registered office and operational address The Old Fire Station, Gipton Approach, Leeds LS9 6NL

Zest – Health for Life Limited also uses the name Zest Leeds for operational and marketing purposes

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Dan Barnett	Chair
Scott Robson	Treasurer, appointed 13 May 2020
Ann Nicholl	
Anne Sherriff	
Barbara Rhodes	
Jessalyn Luna	Resigned 19 January 2021
Michelle Regan	Resigned 19 August 2020
Sanna Marena	Resigned 19 January 2021

Trustees who held title to property belonging to the charity during the reporting period or at the date of approval were: none

Key management personnel

Susie Brown	Chief Executive
Dominic Charkin	Operations Manager/Deputy Chief Executive
Vicky Elswood	Finance Manager
Simon Chappelow	Food Projects Manager

Bankers Unity Trust Bank
Nine Brindley Place
Birmingham, B1 2HB

Solicitors Wrigleys Solicitors LLP
19 Cookridge Street, Leeds LS2 3AG

Independent Examiner Catherine Hall FCCA DChA
Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

Zest - Health for Life Limited

Trustees' annual report

for the year ended 31st March 2021

The trustees present their report and the unaudited financial statements for the year ended 31st March 2021. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The objects of the organisation, as stated in the constitution adopted in August 2007 are to promote, preserve and protect the physical health and mental wellbeing of the inhabitants of Yorkshire, in particular by providing or supporting the provision of facilities in the interests of the social welfare or other leisure time occupation, and by providing education, training, advice and support.

Zest works for the purpose of daily use to the following Vision, Values and social objectives:

Our Vision - Leeds is a city where everyone has the same opportunities

Our Mission - To improve life chances in Leeds

Who we work with – All ages

Our personality - Local – Inclusive – Positive – Knowledgeable – Supportive

Our Social Objectives:

To promote healthier lifestyles

- Supporting and developing cooking skills
- Improving physical and mental wellbeing
- Creating pathways to healthier choices

To enable fulfilling lives

- Preventing social isolation
- Engaging creatively with vulnerable people
- Bringing communities together
- Building peoples' skills and confidence

All of Zest's work is in line with the social objectives above. Each project meets one or several of the objectives and as well as monitoring and reporting to funder's on their particular requirements, staff report bi-monthly to the board on how their work meets Zest's social objectives.

Main Activities

Zest's current activities include the following:

Jamie's Ministry of Food Leeds – a cooking skills and healthy eating programme funded by Leeds City Council

Better Together – a community health development programme funded by Leeds City Council

Men's Health – a community health development project funded by Henry Smith Charity.

Make and Take – A family cooking programme to ensure that children worst affected by lockdown had access to healthy, affordable and nutritious meals. Funded by Unicef.

Health Start – To increase the uptake of Healthy Start Vouchers in deprived areas of East Leeds. Funded by Foodpower.

Leeds Food Partnership – To employ Sustainable Food Cities Coordinator – funded by Sustainable Food Cities, Leeds City Council and Leeds University.

All these projects are focussed on serving the charity's aims, objectives and stated purposes, and benefit the people Zest was set up to support. All projects are meeting or surpassing the targets and outcomes set by funders and are successfully operating in the charity's stated area of operation.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees and senior management team seek to further the charity's aims and objectives by pursuing a fundraising strategy that benefits the people of Leeds who live in the city's most disadvantaged areas and are suffering from health and social inequality of both opportunity and life expectancy.

The charity's main activities and who each project helps its beneficiaries are described below. All its charitable activities focus on improving health and wellbeing, addressing health and social inequalities, and are undertaken to further Zest's charitable purposes for the public benefit.

Our Ministry of Food project is a city wide high quality cooking skills programme designed to engage vulnerable adults, those at risk of ill health as a result of poor diet and those who are less able or motivated to prepare healthy food at home. The project expects to reach around 450 people per year. Evaluation of the work shows we have a real impact on the skills, behaviours and confidence of people attending the Ministry of Food.

Our community projects team currently works with around 600 people specifically from East Leeds per year providing opportunities to become involved a variety of community groups and activities that build community resilience and improve the skills and confidence of individuals as well as helping to reduce social isolation. Currently 93% of our service users say they feel happier and have made new friends through attendance at groups; 68% of people say they feel healthier and 77% of attendees say they've experienced improved mental wellbeing.

From board membership to Ministry of Food Zest involves and supports volunteers in all aspects of our work. We value the diverse range of skills and knowledge which our volunteers bring to these roles and their experience of living and volunteering in the communities that we work informs our work at every level and contributes to our mission of improving life chances in Leeds through the principles of community development. By donating skills, time and knowledge, volunteers contribute towards the expansion and improvement of our services as well as personally learning skills, making new friends and having new experiences.

Beneficiaries of our services

While our services are open to all, the communities we target in Leeds are in the bottom 10% of Super Output Areas nationally and are ranked as among the most disadvantaged in the district. People living

in these areas experience multiple disadvantages, that have dramatic and negative impacts on their lives.

All our current funding is aimed at adults over the age of 16. However, during school holidays we also provide low or no cost family activities. Aimed at alleviating holiday hardship experienced by those living in disadvantaged areas, and recruiting new users to our services outside of school holidays.

Achievements and performance

2020/21 was an extremely challenging year for Zest. The Covid pandemic severely impacted the business and its ability to operate. Despite these significant challenges the charity finished the year with a small surplus.

The pandemic led to two significant funding applications being paused in April at very short notice, which impacted on the initial financial forecast. As the year progressed the funding outlook became more settled and the charity received a number of Covid specific funding streams as well as having success in applying for grants to support our core costs. Specific funding included:

The Coronavirus Community Support Fund to allow us to continue the work delivered by DWELL while our reapplication had been paused due to the pandemic.

Gipton and Harehills Community Cares Volunteering fund to support people struggling to get access to food, medical supplies and other essentials.

Garfield Weston Foundation supporting core costs

The pandemic impacted on Zests ability to deliver activities face to face. Existing funders showed us understanding and flexibility to ensure we were able to react quickly to the rapidly changing situation. We were able to adapt our services at short notice and where necessary redeploy staff to maintain presence and contact with the most vulnerable in the city.

Staff teams continue to identify gaps and need in communities and Zest seeks to meet that need by designing engagement projects and finding funding to enable those projects to get started. As we exit the pandemic support to the poorest communities to prevent further widening of inequality will be critical.

All Zest's work over the last year has directly had a positive impact on its beneficiaries, aligned with its social objectives. Service users reported that without contact from the charity their ability to cope during the pandemic would have been diminished.

Against our three fundraising targets we achieved the following actuals:

Targets 2020/21	Target	Actual
New Business/Grants	£30,000	£55,238
Fundraising	£10,000	£3,818
Leeds Cookery School	£0	£ 0

Direct Fundraising

Direct fundraising was extremely challenging, with most traditional fundraising opportunities cancelled and limited capacity to explore virtual fundraising opportunities. In the circumstances a total of £3,818 raised can be considered a success.

Social Enterprise

The COVID 19 pandemic forced the Leeds Cookery School to close for significant parts of the year and staff went onto the Government Furlough Scheme. Where appropriate Leeds Cookery School applied for government support.

During operational periods, due to social distancing, we had to operate at no greater than break even capacity. Despite these challenges Leeds Cookery School received two awards: Social Enterprise of the Year in the Garbutt and Elliott Food and Drink awards, and a silver award in the prestigious White Rose awards for experience of the year.

We continue to make plans for the coming year and are in a position to bounce back strongly.

Future Challenges

The COVID 19 pandemic revealed and compounded existing inequalities, with significantly more people in deprived communities dying, becoming seriously ill or suffering the worst effects of multiple lockdowns. In those communities recovery from the pandemic will take longer and will need more intensive support.

We are already seeing the financial fallout from the crisis with cuts being made to local authority budgets and while national funders have, on the whole, not cut the amount of funding available they are all reporting significant increases in demand for their funding.

The anticipated increase in demand for our services and the need to build back fairer along with the challenging outlook to the funding landscape mean that is now more important than ever to continue to develop a more diversified funding structure that ensures business sustainability and ensures our long term survival.

Financial review

Overview

The accounts reflect all the activities listed above.

Income reduced from £560,346 in 2019/20 to £530,903 in 2020/21. Existing grants and contracts makeup the majority of income. Fundraising has contributed £3,818 to this year's income. Costs have decreased significantly from £511,146 in 2019/20 to £467,394 in 2020/21. This is due to not being able to deliver services in the usual way due the pandemic. Zest had a year-end balance of £63,509, of which £49,437 was unrestricted and £14,072 was restricted.

Our principal sources of funding were Leeds City Council (Public Health Directorate), Big Lottery Fund, Reed Momenta, Leeds Community Foundation, The Henry Smith Charity, Sustainable Food Cities, and Garfield Weston. We are grateful to all of our funders for their continued support.

Reserves policy

The Members consider that it is prudent to operate with a level of reserves to cover the following contingencies: redundancy and other costs in the event of the charity winding up through a substantial loss of funding; to provide working capital where contracts are paid in arrears; to finance existing or new activities until adequate external funding is obtained.

At 31st March 2021 the level of free reserves was £76,840 which is the cash balance in the deposit account. The reserves policy shows that the organisation needs to hold between £88,000 and £105,000 in reserves to allow for the above contingencies. During 2021-2022 the organisation hopes to achieve the level of reserves required by securing some unrestricted income from grants. This will be used to maintain charitable work on a short-term basis once funding has come to an end and before new funding has been secured. The policy is reviewed annually in March.

Plans for the future

Given the continued challenges relating to the COVID 19 pandemic, it is hard to make confident plans. However, Zest aims to continue to implement its three-strand fundraising strategy with the ultimate objective of remaining sustainable and diversifying its income streams to become less dependent on local authority funding and grants. We hope that the coming year will see the easing of restrictions which will allow us to fundraise directly again and fully open the Leeds Cookery School.

Funding – Zest will continue to apply to grant-making foundations and trust for money to both support creative community engagement work which helps achieves Zest's social objectives and to generate management fees which support the core business costs. A target of £12,000 of management fees on new projects has been set for 2021/22. There are two large projects we are awaiting funding decisions for including a Fire Station Community Hub and Volunteering Development project Meet Me at the Fire Station), continuation for our lottery funded community development work. We are also anticipating the re-procurement process for the Better Together contract.

Direct Fundraising – 2020/21 was the third full year of this type of activity and we raised £3,818 (after costs of fundraising were deducted) of our target £10,000, significantly lower due to the COVID 19 pandemic. This was raised through a combination of activities including corporate partner initiatives, sponsored events, prize draws and sales. We have set a target of £20,000 to raise through this strand in 2021/22.

Social Enterprise – Leeds Cookery School

We hope to be able to resume trading as soon as possible and build the business. We have set a target of £30,000 to raise in 2021/22.

Structure, governance and management

Recruitment, appointment and induction of trustees

Appointment of Trustees is governed by the Memorandum and Articles of Association. The Management Committee is authorised to appoint new members to fill vacancies arising through resignation or death of an existing Member. Membership of the Management Committee is reviewed annually and the confirmation or retirement of Members will be considered at the Annual General Meeting.

As part of a Good Governance action plan, the Trustees follow a protocol for the recruitment and induction of new Trustees, which ensures effective understanding of the trustee role and mutual expectations from the beginning. Prospective Trustees are invited to visit Zest projects and meet with the CEO /Deputy CEO before having a discussion with the Chair and observing a Management Committee meeting. If both sides agree to proceed the formal application process will then take place via an application form, and relevant training offered to the new trustee.

Organisational Structure

The Management Committee, meets bi-monthly. On a day to day basis management is delegated to the CEO Susie Brown and Senior Management Team – Dominic Charkin (Operations Manager), Vicky Elswood (Finance Manager) and Simon Chappelow (Food Projects Manager). There is an HR sub group of the Management Committee which convenes quarterly to review salaries, review policies and to oversee substantive HR issues such as restructures, new post creation and disciplinary proceedings.

Leeds Cookery School (LCS) is an incorporated business, wholly owned by Zest, which donates 100% of its profits to Zest. Two members of its board remain on the Zest Management Committee whilst the Chair and other members are independent. The LCS board is therefore able to make independent business decisions, but submits reports to the Zest Management Committee which retains oversight of activity and finances, and whose primary aim is to protect the charity from any financial losses incurred by the cookery school.

The organisation is a charitable company limited by guarantee, incorporated on 2/08/2007 and registered as a charity on 10/09/2008.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at Mar 2021 was 5. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Related parties and relationships with other organisations

Leeds Cookery School

Overview

Leeds Cookery School (LCS) was established in September 2017 as a trading subsidiary of Leeds charity Zest – Health for Life. Following a business review, Zest developed a three-strand fundraising strategy to reduce its reliance on local authority grant and contract funding, and to generate unrestricted income to ensure the charity's survival. LCS is an independent social enterprise wholly owned by the charity, and Gift Aids 100% of any profit to Zest.

LCS was formally constituted in September 2017, with founder directors consisting of two trustees of Zest who have specific food industry experience and now provide continuity by sitting on both boards,

and two independent directors with relevant food knowledge and experience. One of the independent directors serves as Chair. The Zest CEO also sits on the board of directors, and the Zest finance manager is Company Secretary.

Objectives

The overriding objective of LCS is to generate income to support the work of the Zest charity. Other objectives are:

- to be the best cookery school in Yorkshire
- to offer an unrivalled customer experience to both individuals and corporate customers
- to be fun and accessible
- to be respected in the business community, to win recognition, and to remain innovative
- to instil a love of cooking and provide a range of learning opportunities

Risk Management

Finance and operational overview reports are made by LCS at each Zest trustee meeting but the division is clear; the LCS board concentrates on directing the business and ensuring profitability whilst the Zest board seeks to protect the charity from any financial liabilities or losses caused by the LCS.

The finance manager and LCS manager meet regularly each month to review cashflow, future booking levels and expenditure. Regular LCS team meetings inform the schedule and marketing campaigns. The LCS board meets bi-monthly and retains a strategic overview of business operations and profitability.
Achievements and Performance

Orion Consortium

Zest is part of a consortium – Orion – comprising of four like-minded Leeds charities working with similar social objectives and values. The four Orion partners – Feel Good Factor, Space 2 and Shantona collaborate on a variety of funding bids and resulting projects, with each organisation acting as the lead partner on occasion, and sub-contracting the other partners to deliver parts of the project work. A partnership agreement is put in place for each project, and a conflict resolution protocol is also available should the need ever arise. Staff members from all four organisations work closely together at all levels and share resources, line management responsibilities and reporting accountabilities.

Remuneration policy for key management personnel

An organisational Remuneration Policy is in place which outlines the procedures followed on an annual basis. A salary band table is in place which is reviewed annually in March, and all new jobs are evaluated and allocated a banding within this structure. Salary Reviews take place annually in March and the HR Sub Group makes recommendations for the board of trustees to ratify. Salary increases are not automatic or on an incremental basis but aside from any general cost of living rise, are awarded on the basis of increased responsibility and demonstrable personal development. Employees would expect to be at the middle of their salary band when competently fulfilling all aspects of their job.

Risk Management

The Members have examined the major strategic, business and operational risks that Zest faces and confirm that systems have been established to lessen these risks. A risk register is in place which is reviewed annually and input is made by both the IT and HR consultants which Zest retains as specialist advisers.

Funds held as custodian trustee on behalf of others

Not applicable

Statement of responsibilities of the trustees

The trustees (who are also directors of Zest - Health for Life Limited for the purposes of company law) are responsible for preparing the trustees' annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on _____ 22/12/2021 and signed on their behalf by

Dan Barnett

Chair

Independent examiner's report

to the members of

Zest - Health for Life Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021 which are set out on pages 12 to 31.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Catherine Hall FCCA DChA

Slade & Cooper Limited
Beehive Mill, Jersey Street
Manchester, M4 6JG

Date__ 14/01/2022

Zest - Health for Life Limited

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	70,451	3,143	73,594	*12,345*
Charitable activities:	4				
Community Health		10,252	446,989	457,241	*547,686*
Investments	5	68	-	68	*314*
Total income		**80,771**	**450,132**	**530,903**	***560,345***
Expenditure on:					
Charitable activities:	6				
Community Health		31,334	436,060	467,394	*511,080*
Total expenditure		**31,334**	**436,060**	**467,394**	***511,080***
Net income / (expenditure) for the year	8	**49,437**	**14,072**	**63,509**	***49,265***
Transfer between funds		-	-	-	-
Net movement in funds for the year		**49,437**	**14,072**	**63,509**	***49,265***
Reconciliation of funds					
Total funds brought forward		72,807	57,040	129,847	*80,582*
Total funds carried forward		**122,244**	**71,112**	**193,356**	***129,847***

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Zest - Health for Life Limited
Company number 6332267

Balance sheet as at 31 March 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	13		-		-
Total fixed assets			**-**		**-**
Current assets					
Debtors	14	21,511		*80,477*	
Cash at bank and in hand	15	198,731		*96,208*	
Total current assets		**220,242**		***176,685***	
Liabilities					
Creditors: amounts falling due in less than one year	16	(26,886)		*(46,838)*	
Net current assets			**193,356**		***129,847***
Total assets less current liabilities			193,356		*129,847*
Net assets			**193,356**		***129,847***
The funds of the charity:					
Restricted income funds	17		71,112		*57,040*
Unrestricted income funds	18		122,244		*72,807*
Total charity funds			**193,356**		***129,847***

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 15 to 31 form part of these accounts.

Approved by the trustees on _ 22/12/2021 _ and signed on their behalf by:

Dan Barnett (Chair)

Zest - Health for Life Limited

Statement of Cash Flows
for the year ending 31 March 2021

	Note	2021 £	*2020* *£*
Cash provided by / (used in) operating activities	22	**102,455**	***(3,242)***
Cash flows from investing activities:			
Dividends, interest, and rents from investments		68	*314*
Cash provided by / (used in) investing activities		**68**	***314***
Increase/(decrease) in cash and cash equivalents in the year		102,523	*(2,928)*
Cash and cash equivalents at the beginning of the year		96,208	*99,136*
Cash and cash equivalents at the end of the year		**198,731**	***96,208***

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Zest - Health for Life Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.
The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For 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. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of 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 or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

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:

- Expenditure on charitable activities includes the costs incurred by the charity in the delivery of its activities and services for its beneficiariesundertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer equipment	33% straight line
Office fixtures and equipment	25% straight line

k 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.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n Financial instruments

The charity 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Pensions

Employees of the charity are entitled to join defined contribution schemes in respect of its employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents the contributions payable by the charity in respect of the employees.
There were pension payments outstanding at the year end of £Nil (2020: £2,077.46)

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Donations	4,451	-	4,451
Grants			
Garfield Weston	30,000	-	30,000
Leeds City Council	36,000	3,143	39,143
Total	70,451	3,143	73,594

Previous reporting period	*Unrestricted £*	*Restricted £*	*Total 2020 £*
Donations	*12,345*	*-*	*12,345*
Total	*12,345*	*-*	*12,345*

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Big Lottery	-	47,900	47,900
Community Foundation	-	-	-
ENC Communities Team	242	1,693	1,935
Feel Good Factor	3,200	93,074	96,274
Food Power	-	33,975	33,975
GFS Community Enterprise	1,149	559	1,708
Leeds City Council	-	10,000	10,000
Leeds Community Foundation	-	33,947	33,947
Reed Wellbeing	-	179,394	179,394
Soil Association	-	11,000	11,000
Space2	5,631	33,035	38,666
University of Leeds	-	300	300
Other income	30	2,112	2,142
Total	10,252	446,989	457,241

Previous reporting period	*Unrestricted £*	*Restricted £*	*Total 2020 £*
Big Lottery	*-*	*114,808*	*114,808*
Feel Good Factor	*-*	*90,165*	*90,165*
Food Power	*-*	*4,719*	*4,719*
Leeds City Council	*-*	*5,022*	*5,022*
Leeds Community Foundation	*-*	*84,150*	*84,150*
Reed Wellbeing	*-*	*175,290*	*175,290*
RERF	*-*	*771*	*771*
Shantona Womens Centre	*-*	*7,980*	*7,980*
Soil Association	*-*	*14,000*	*14,000*
Space2	*10,851*	*10,133*	*20,984*
University of Leeds	*-*	*5,000*	*5,000*
Community Fund	*-*	*8,988*	*8,988*
Sustainable Food City	*-*	*4,000*	*4,000*
Income from activities	*4,973*	*-*	*4,973*
Other income	*1,166*	*5,670*	*6,836*
Total	*16,990*	*530,696*	*547,686*

5 Investment income

Current reporting period

	Unrestricted £	Restricted £	2021 £
Income from bank deposits	68	-	68
	68	-	68

Previous reporting period

	Unrestricted £	*Restricted £*	*2020 £*
Income from bank deposits	*314*	-	*314*
	314	-	*314*

6 Analysis of expenditure on charitable activities

Current reporting period	Community Health £	Total 2021 £
Staff costs	260,672	260,672
Accommodation	23,929	23,929
Project costs	54,390	54,390
Governance costs (see note 7)	6,667	6,667
Support costs (see note 7)	121,736	121,736
	467,394	467,394

Previous reporting period	*Community Health* *£*	*Total 2020* *£*
Staff costs	*274,715*	*274,715*
Accommodation	*38,613*	*38,613*
Project costs	*98,885*	*98,885*
Governance costs (see note 7)	*7,541*	*7,541*
Support costs (see note 7)	*91,326*	*91,326*
	511,080	*511,080*

	2021 £	2020 £
Restricted expenditure	436,060	485,197
Unrestricted expenditure	31,334	25,883
	467,394	511,080

7 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	Total 2021 £
Staff costs	Time spent	101,695	-	101,695
Office costs	Floor area	20,041	-	20,041
Accountancy services	Governance	-	1,680	1,680
Legal and professional	Governance	-	4,987	4,987
		121,736	6,667	128,403

Previous reporting period	*Basis of apportionment*	*Support £*	*Governance £*	*Total 2020 £*
Staff costs	*Time spent*	*78,618*	*-*	*78,618*
Office costs	*Floor area*	*12,708*	*-*	*12,708*
Accountancy services	*Governance*	*-*	*1,380*	*1,380*
Legal and professional	*Governance*	*-*	*6,161*	*6,161*
		91,326	*7,541*	*98,867*

8 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Operating lease rentals:		
Property	20,000	20,000
Other	665	351
Independent examiner's fee	1,680	1,830

9 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	323,561	286,025
Social security costs	25,154	26,961
Pension costs	10,600	16,380
Agency costs	-	16,840
Recruitment	850	705
Staff training	2,002	3,954
Travel expenses	200	2,468
	362,367	353,333
Allocated as follows:		
Charitable activities	260,672	274,715
Support costs	101,695	78,618
	362,367	353,333

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 25 (2020: 20).
The average full time equivalent number of staff employed during the period was 17 (2020: 14).

The key management personnel of the charity comprise the trustees and the Senior Management Team. The total employee benefits of the key management personnel of the charity were £122,800 (2020: £122,500).

10 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

No members of the management committee received travel and subsistence expenses during the year of £Nil (2020:£0).

Aggregate donations from related parties were £Nil (2020: £0).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

The Charity has one Subsidiary:

Leeds Cookery School Ltd, registered on 5th December, a company Limited by shares, Company number - 11098044

	2021 £	2020 £
Transactions in the period Comprise		
Recharge of expenses to Subsidiary	116,753	18,049
Services provided by Subsidiary	(21,970)	(317)
Balance owed by/(to) the Subsidiary at period end	15,773	39,113

11 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Leeds City Council	49,143	5,022
	49,143	5,022

There were no unfulfilled conditions and contingencies attached to the grants.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Fixed assets: tangible assets

Cost	Office equipment £	Total £
At 1 April 2020	860	860
Additions	-	-
Disposals	-	-
At 31 March 2021	860	860
Depreciation		
At 1 April 2020	860	860
Charge for the year	-	-
Disposals	-	-
At 31 March 2021	860	860
Net book value		
At 31 March 2021	-	-
At 31 March 2020	-	-

14 Debtors

	2021 £	2020 £
Amounts owed by group undertakings	15,568	41,889
Other debtors	4,178	35,458
Prepayments and accrued income	1,765	3,130
	21,511	80,477

15 Cash at bank and in hand

	2021 £	2020 £
Cash at bank and on hand	198,731	96,208
	198,731	96,208

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	17,015	37,854
Taxation and social security costs	9,871	8,984
	26,886	46,838

17 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Community Health					
Better Together	-	83,301	(83,301)	-	-
Caring Dads	3,215	-	-	-	3,215
CCV Volunteering	-	1,000	(1,000)	-	-
Developing You	-	559	(559)	-	-
Eat Dance Love	(365)	-	365	-	-
Family Health Project (HATCH)	-	4,805	(4,712)	-	93
Food Power	4,310	7,219	(7,247)	-	4,282
Food Resilience	-	2,483	(385)	-	2,098
Good Food Movement	-	4,000	(59)	-	3,941
Health & Wellbeing Post Lockdown	-	1,693	(1,693)	-	-
Henry Smith	13,712	23,850	(31,466)	-	6,096
Holiday Hunger	(1)	-	-	-	(1)
Impact	7,822	-	(7,822)	-	-
Impact 2	-	8,591	(3,754)	-	4,837
Leeds MOF	3,561	183,820	(163,244)	-	24,137
Leeds Soup	846	-	-	-	846
Lottery - Covid	-	47,900	(47,900)		-
Lottery - Loneliness	-	1,000	(1,000)		-
Make and Take	-	24,073	(17,975)	-	6,098
Manbassodors	1,888	4,008	(5,896)	-	-
Meet Me Downstairs	7,218	-	(7,218)	-	-
Men that Munch	(1,636)	10,133	(8,497)	-	-
MMATOFS	-	16,120	(13,595)	-	2,525
MMR	1,200	-	(1,200)	-	-
Prevent & Support	-	5,742	(30)		5,712
Stay Well This Winter	-	1,506	(1,506)		-
Sustainable Food Cities	6,278	18,329	(20,803)		3,804
Veg Cities	8,992	-	(5,563)	-	3,429
Total	57,040	450,132	(436,060)	-	71,112

17 Analysis of movements in restricted funds (Continued)

Previous reporting period	*Balance at 1 April 2019* £	*Income* £	*Expenditure* £	*Transfers* £	*Balance at 31 March 2020* £
Community Health					
Better Together	-	*83,487*	*(83,487)*	-	-
BSBT	-	*7,980*	*(7,980)*	-	-
Cook Eat Chat	-	*8,988*	*(8,988)*	-	-
DWELL	-	*114,808*	*(114,808)*	-	-
Eat Dance Love	-	*771*	*(1,136)*	-	*(365)*
Food Power	-	*4,718*	*(408)*	-	*4,310*
HAP (Cultural Even	-	*500*	*(500)*	-	-
Henry Smith	*7,481*	*48,686*	*(42,455)*	-	*13,712*
Holiday Hunger	*(1)*	-	-	-	*(1)*
Impact Leeds	-	*9,868*	*(2,046)*	-	*7,822*
MOF	-	*180,360*	*(176,799)*	-	*3,561*
Leeds Soup	*846*	-	-	-	*846*
Manbassodors	-	*5,478*	*(3,590)*	-	*1,888*
Meet Me Downstair	-	*19,657*	*(12,439)*	-	*7,218*
Men that Munch	-	*10,133*	*(11,769)*	-	*(1,636)*
MMR	-	*1,200*	-	-	*1,200*
Youth Activities	-	*3,137*	*(3,137)*	-	-
Yorkshire More	-	*600*	*(600)*	-	-
Sustainable Food C	-	*21,325*	*(15,047)*	-	*6,278*
Veg Cities	-	*9,000*	*(8)*	-	*8,992*
Caring Dads	*3,215*	-	-	-	*3,215*
Total	*11,541*	*530,696*	*(485,197)*	-	*57,040*

Name of restricted fund	**Description, nature and purposes of the fund**
Better Together (Public Health)	As part of the Orion Partnership, this is a 3 year contract to deliver community activity in the NE Leeds. Started April 2018.
DWELL	This project is funded by the Big Lottery with the aim of improving the social and physical wellbeing of isolated and disadvantaged people in east Leeds. Activities started in April 2017.
Henry Smith	Project to cover a range of activities to promote men's health.
Leeds MoF (Ministry of Food)	City wide cooking skills programme to engage and motivate vulnerable adults to prepare healthy food at home.
Make and Take	A family cooking programme to ensure children worst affected by the lockdown had access to health, affordable and nutritious meals.
MMATOFS	A range of weekly activities for socially isolated people who live within a 2 mile radius of the Old Fire Station.
Sustainable Food Cities	National network to support healthy sustainable food. Funded by Leeds City Council and match funded by the University of Leeds.

18 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	66,627	80,771	(31,334)	10,000	126,064
Volunteering fund	1,243	-	-	-	1,243
Fire station fund	10,000	-	-	(10,000)	-
Fundraising	9,955	-	-	-	9,955
Reed Momenta -	10,175	-	-	-	10,175
Leeds Cookery School	(25,193)	-	-	-	(25,193)
	72,807	80,771	(31,334)	-	122,244

Previous reporting period	*Balance at 1 April 2019 £*	*Income £*	*Expenditure £*	*Transfers £*	*As at 31 March 2020 £*
General fund	*62,861*	*29,649*	*(25,883)*	-	*66,627*
Volunteering fund	*1,243*	-	-	-	*1,243*
Fire station fund	*10,000*	-	-	-	*10,000*
Fundraising	*9,955*	-	-	-	*9,955*
Reed Momenta - MOF	*10,175*	-	-	-	*10,175*
Leeds Cookery School	*(25,193)*	-	-	-	*(25,193)*
	69,041	*29,649*	*(25,883)*	-	*72,807*

Name of unrestricted fund	**Description, nature and purposes of the fund**
General fund	The free reserves after allowing for all designated funds
Volunteering fund	This amount has been put aside to support volunteers
Fire station	This amount has been put aside to support the business plan in respect of the proposed moved to Gipton Fire Station.
Leeds Cookery School	Costs associated with the set up of the cookery school before incorporation
Reed Momenta - MOF	This amount has been ring fenced for the relocation and refurbishment of the new site in Leeds market.

19 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	126,064	(3,820)	71,112	193,356
Total	126,064	(3,820)	71,112	193,356

Previous reporting period	*General fund £*	*Designated funds £*	*Restricted funds £*	*Total £*
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	*66,627*	*6,180*	*57,040*	*129,847*
Total	*66,627*	*6,180*	*57,040*	*129,847*

21 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as

	Property		Equipment	
	2021 £	*2020 £*	2021 £	*2020 £*
Less than one year	20,000	*20,000*	-	*531*
One to five years	80,000	*80,000*	-	-
Over five years	25,000	*45,000*	-	-
	125,000	*145,000*	-	*531*

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	*2020 £*
Net income/(expenditure) for the year	63,509	*49,265*
Adjustments for:		
Dividends, interest and rents from investments	(68)	*(314)*
Decrease/(increase) in debtors	58,966	*(43,282)*
Increase/(decrease) in creditors	(19,952)	*(8,911)*
Net cash provided by/(used in) operating	102,455	*(3,242)*