

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 3 rd February 2022
Anne Sherriff	Resigned 8 th April 2021
Barbara Rhodes	
Tracey Akamaguna	Appointed 18 th May 2021
Gemma Islip	Appointed 8 th July 2021
Juliet Brown	Appointed 14 th December 2021
Jack Phipps	Appointed 28 th January 2022
Kate Gilbertson	Appointed 16 th June 2021, Resigned 25 th 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 Catherine Hall FCCA DChA

Examiner 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.

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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

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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.

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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 it 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 make up 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.

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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.

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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

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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.

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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

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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:

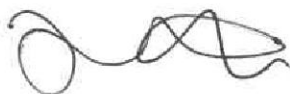
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, 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: Community Health	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	6	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.

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Company number 6332267
Balance sheet as at 31 March 2022

	Note	2022	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
<i>Cash flows from investing activities:</i>			
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

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022

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.

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

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 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.

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

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 £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

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Notes to the accounts for the year ended 31 March 2022 (continued)

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.

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

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	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2021 £</i>
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

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

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

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Investment income

Current reporting period

	Unrestricted £	Restricted £	2022 £
Income from bank deposits	16	-	16
	<u>16</u>	<u>-</u>	<u>16</u>

Previous reporting period

	Unrestricted £	Restricted £	2021 £
Income from bank deposits	68	-	68
	<u>68</u>	<u>-</u>	<u>68</u>

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

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

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

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
		<u>119,911</u>	<u>12,521</u>	<u>132,432</u>
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
		<u>121,736</u>	<u>6,667</u>	<u>128,403</u>

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

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
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	413,264	362,367
	<hr/>	<hr/>

Allocated as follows:

Charitable activities	311,076	260,672
Support costs	102,188	101,695
	<hr/>	<hr/>
	413,264	362,367
	<hr/>	<hr/>

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).

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

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

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

11 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Leeds City Council	68,800	49,143
	<u>68,800</u>	<u>49,143</u>

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)
	<u>-</u>	<u>-</u>
At 31 March 2022	-	-
Depreciation		
At 1 April 2021	860	860
Charge for the year	-	-
Disposals	(860)	(860)
	<u>-</u>	<u>-</u>
At 31 March 2022	-	-
Net book value		
At 31 March 2022	-	-
	<u>-</u>	<u>-</u>
At 31 March 2021	-	-
	<u>-</u>	<u>-</u>

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

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
	<u>58,362</u>	<u>21,511</u>

15 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and on hand	252,392	198,731
	<u>252,392</u>	<u>198,731</u>

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
	<u>46,188</u>	<u>26,886</u>

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

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 Stay Well This	5,712	-	(216)	(5,496)	-
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

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

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	-	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 - Lonelines	-	1,000	(1,000)	-	-
Make and Take	-	24,073	(17,975)	-	6,098
Manbassadors	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.

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

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 - Leeds Cookery School	10,175 (25,193)	-	-	-	10,175 (25,193)
	<u>122,244</u>	<u>25,510</u>	<u>(50,946)</u>	<u>32,581</u>	<u>129,389</u>
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)
	<u>72,807</u>	<u>80,771</u>	<u>(31,334)</u>	<u>-</u>	<u>122,244</u>

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.

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

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.

