

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:

<u>Targets 2022/23</u>	<u>Target</u>	<u>Actual</u>
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 than 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 make up 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 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 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 Elwood (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 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
<b>Income from:</b>					
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
<b>Total Income</b>		<b>51,417</b>	<b>642,756</b>	<b>694,174</b>	<b>619,659</b>
<b>Expenditure on:</b>					
Charitable activities:					
Community health		58,635	593,506	652,141	548,449
<b>Total expenditure</b>		<b>58,635</b>	<b>593,506</b>	<b>652,141</b>	<b>548,449</b>
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 reconciliation		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

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

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





### 3 Income from donations and legacies

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

### 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
<b>Total</b>	<u>43,475</u>	<u>642,756</u>	<u>686,231</u>



<b>Previous reporting period</b>			
	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
<b>Total</b>	<u>16,513</u>	<u>594,149</u>	<u>610,662</u>

#### **5 Investment income current reporting period**

	Unrestricted	Restricted	Total 2023
Income from bank deposits	<u>973</u>	<u>-</u>	<u>973</u>
	<u>973</u>	<u>-</u>	<u>973</u>
	Unrestricted	Restricted	Total 2022
<b>Previous reporting period</b>			
Income from bank deposits	<u>16</u>	<u>-</u>	<u>16</u>
	<u>-</u>	<u>-</u>	<u>16</u>



**6 Analysis of expenditure on charitable activities****Current reporting period**

	Community health	Total 2023
Staff Costs	382,683	382,683
Accommodation	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
	<u>652,141</u>	<u>652,141</u>

**Previous reporting period**

	Community health	Total 2023
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>

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



## 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
		<u>79,986</u>	<u>14,742</u>	<u>94,728</u>

### 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
		<u>79,986</u>	<u>14,742</u>	<u>94,728</u>

## 8 Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
Operating lease rentals: Property	20,000	20,000
Other	665	665
Independent examiners fee	<u>1,000</u>	<u>1,680</u>

## 9 Staff Costs

Staff costs during the year were as follows:

	2023	2022
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
	<u>440,091</u>	<u>413,264</u>

### Allocated as follows:

Charitable activities	382,683	311,076
Support costs	<u>57,408</u>	<u>102,188</u>
	<u>440,091</u>	<u>413,264</u>

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 charitable objects. No tax charges have arisen



**13 Fixed Assets: Tangible assets**

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

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

<b>15 Cash at bank and in hand</b>	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
	<u>40,285</u>	<u>46,188</u>



**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
	<u>135,177</u>	<u>642,756</u>	<u>593,506</u>	<u>- 39,392</u>	<u>149,131</u>



## 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	-
	<u>71,112</u>	<u>594,149</u>	<u>- 497,503</u>	<u>- 32,581</u>	<u>135,177</u>

#### 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
	<u>129,389</u>	<u>51,417</u>	<u>- 58,635</u>	<u>39,392</u>	<u>161,563</u>

### 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
	<u>129,389</u>	<u>25,510</u>	<u>- 50,946</u>	<u>32,581</u>	<u>129,389</u>

### 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	-	-
	<u>85,000</u>	<u>105,000</u>	<u>-</u>	<u>-</u>

**21 Reconciliaton 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
	<u>66,412</u>	<u>53,645</u>



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

	Note	Unrestricted	Restricted	Total funds	Total funds 2021
<b>Income from:</b>					
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
<b>Total Income</b>		<b>25,510</b>	<b>594,149</b>	<b>619,659</b>	<b>530,903</b>
<b>Expenditure on:</b>					
Charitable activities:					
Community health		50,946	497,503	548,449	467,394
<b>Total expenditure</b>		<b>50,946</b>	<b>497,503</b>	<b>548,449</b>	<b>467,394</b>
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 reconciliation		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

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