

Company number: 06332267  
Charity Number: 1125805

# Zest - Health for Life Limited

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

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

**Company number** 06332267

**Charity number** 1125805

**Registered office and operational address**

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

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

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

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

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

**Key management personnel**

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

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

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

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

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

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

## **Objectives and activities**

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

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

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

**Our Mission** - Enabling fulfilling lives through promoting healthier lifestyles

**Who we work with** – All ages

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

### **Our Social Objectives:**

#### **To promote healthier lifestyles**

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

#### **To enable fulfilling lives**

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

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

## **Main Activities**

Zest's current activities include the following:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Beneficiaries of our services

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

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

## Achievements and performance

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

Against our three fundraising targets we achieved the following actuals:

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

### Direct Fundraising

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

### Social Enterprise

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

## **New Business/Grants**

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

## **Future Challenges**

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

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

## **Financial review**

### ***Overview***

The accounts reflect all the activities listed above.

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

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

### ***Reserves policy***

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

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

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

## **Plans for the future**

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

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

## **Structure, governance and management**

### **Recruitment, appointment and induction of trustees**

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

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

### **Organisational Structure**

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

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

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

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

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

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

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

## **Related parties and relationships with other organisations**

### **Leeds Cookery School**

#### **Overview**

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

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

#### **Objectives**

The overriding objective of LCS is to generate income to support the work of the Zest charity.

Other objectives are:

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

#### **Risk Management**

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



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

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

## Orion Consortium

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

## Remuneration policy for key management personnel

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

## Risk Management

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

## **Funds held as custodian trustee on behalf of others**

Not applicable

## Statement of responsibilities of the Trustees

The Trustees (who are also directors of Zest – Health for Life for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

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

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



Scott Robson

Chair

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

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

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

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

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

Date 28/11/2024

*James Denton*

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

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

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

A full comparative SOFA is on the last page of the accounts.

Company number 6332267  
Balance sheet as at 31 March 2024

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

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..... And signed on their behalf by Scott Robson



Statement of Cash Flows  
for the year ending 31 March 2024

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

### 3 Income from donations and legacies

Current reporting period	Unrestricted	Restricted	Total 2024
Donations	14,217	-	14,217
Grants	-	-	-
Leeds City Council	7,766		7,766
<b>Total</b>	<b>21,983</b>	<b>-</b>	<b>21,983</b>

Previous reporting period			
Donations	6,946	-	6,946
Grants			
Leeds City Council	-	-	-
<b>Total</b>	<b>6,946</b>	<b>-</b>	<b>6,946</b>

### 4 Income from charitable activities

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

**Previous reporting period**

	Unrestricted	Restricted	Total 2022
Big Lottery	-	41,778	41,778
British Triathlon	-	4,520	4,520
Community Foundation	-	1,983	1,983
Feel Good Factor	-	121,728	121,728
Food Power	-	732	732
Henry Smith	-	71,850	71,850
Leeds City Council	15,000	49,500	64,500
Leeds Tidal	-	11,319	11,319
People in Action	1,000	-	1,000
Reed Wellbeing	-	203,930	203,930
Soil Association	-	18,000	18,000
Space2	-	60,733	60,733
West Yorkshire Combined Authority	-	4,998	4,998
Other income	513	3,075	3,588
<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 2024
Staff Costs	316,009	316,009
Accommodation	52,316	52,316
Project costs	54,812	54,812
Governance costs (see note 7)	7,184	7,184
Support costs (see note 7)	64,660	64,660
	<u>494,981</u>	<u>494,981</u>

### Previous reporting period

	Community health	Total 2024
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>

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

## 7 Analysis of governance and support costs

### Current reporting period

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

### Previous reporting period

	Basis of apportionment	Support	Governance	Total 2023
Staff Costs	Time spent	57,408	-	57,408
Office costs	Floor area	22,578	1,725	22,578
Accountancy services	Governance	-	13,017	1,725
Legal & professional	Governance	-		13,017
		<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):

	2024	2023
Operating lease rentals: Property	20,000	20,000
Other	665	665
Independent examiners fee	<u>1,000</u>	<u>1,000</u>

## 9 Staff Costs

Staff costs during the year were as follows:

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

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

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

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

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

## 10 Trustees remuneration and expenses and related party transactions

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

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

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

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

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

The Charity has one Subsidiary: Leeds Cookery School Ltd

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

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

## 11 Government grants

The government grants recognised in the accounts were as follows:

	2024	2023
Leeds city council	47,442	57,769

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

## 12 Corporation tax

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

**13 Fixed Assets: Tangible assets**

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

<b>14 Debtors</b>	2024	2023
Amounts owed by group undertakings	16,502	26,872
Other debtors	34,143	-
Prepayments and accrued income	-	-
	<u>50,645</u>	<u>26,872</u>

<b>15 Cash at bank and in hand</b>	2024	2023
Cash at bank and in hand	322,138	319,801

**16 Creditors: amounts falling due within one year**

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

**17 Analysis of movements in restricted funds****Current reporting period****Community health**

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

## 17 Analysis of movements in restricted funds

### Previous reporting period

#### Community health

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

## 18 Analysis of movement in unrestricted funds

### Current reporting period

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

### Previous reporting period

	At 1 April 2022	Income	Expenditure	Transfer	At at 31 March 2023
General fund	134,452	51,417	- 58,635	39,392	166,626
Fundraising	9,955				9,955
Reed Momenta -	10,175				10,175
Leeds Cookery School -	25,193				25,193
	<u>129,389</u>	<u>51,417</u>	<u>- 58,635</u>	<u>39,392</u>	<u>161,563</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
Leeds Cookery School	Costs associated with the set up of the cookery school before incorporation
Reed Momenta -	This amount has been ring fenced for the relocation and refurbishment of the new site in Leeds market.

**19 Analysis of net assets between funds****Current reporting period**

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

**Previous reporting period**

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

**20 Operating lease commitments**

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

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

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

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



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.

