

Company number: 06332267
Charity Number: 1125805

Zest - Health for Life Limited

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

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

Company number 06332267

Charity number 1125805

Registered office and operational address

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

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

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

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

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

Key management personnel

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

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

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

Independent James Denton, AME Accounting & Co,

Examiner Madison Offices, Radley House, Richardshaw Road, Leeds,
LS28 6LE

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

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

Objectives and activities

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

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

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

Our Mission - Enabling fulfilling lives through promoting healthier lifestyles

Who we work with – All ages

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

Our Social Objectives:

To promote healthier lifestyles

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

To enable fulfilling lives

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

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

Main Activities

Zest's current activities include the following:

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

Men's Health Unlocked – a partnership programme supporting Mens Health Improvement activities in Leeds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Beneficiaries of our services

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

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

Achievements and performance

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

Against our three fundraising targets we achieved the following actuals:

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

Direct Fundraising

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

Social Enterprise

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

New Business/Grants

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

Future Challenges

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

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

Financial review

Overview

The accounts reflect all the activities listed above.

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

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

Reserves policy

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

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

Plans for the future

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

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

Structure, governance and management

Recruitment, appointment and induction of trustees

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

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

Organisational Structure

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

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

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

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

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

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

Related parties and relationships with other organisations

Leeds Cookery School

Overview

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

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

Objectives

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

Other objectives are:

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

Risk Management

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

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

Orion 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 12/04/2025 and signed on their behalf by

Scott Robson

Chair


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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Date.....4/12/2025.....

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

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

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

All income and expenditure derive from continuing activities.

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

Company number 6332267
Balance sheet as at 31 March 2025

| | | 2025 | 2024 |
|---|-------|-----------------|-----------------|
| | Notes | | |
| Fixed Assets | | | |
| Tangible assets | 13 | <u>4,403</u> | 1,427 |
| Total fixed assets | | | |
| Current assets | | | |
| Debtors | 14 | 96,826 | 50,645 |
| Cash at bank | 15 | <u>238,452</u> | <u>322,138</u> |
| Total current assets | | 335,278 | 372,783 |
| Liabilities | | | |
| Creditors: amounts falling due in less than one year. | 16 | <u>- 63,742</u> | <u>- 52,158</u> |
| Net current assets | | 271,536 | 320,625 |
| Total assets less current liabilities | | <u>275,940</u> | <u>322,052</u> |
| Net assets | | 275,940 | 322,052 |
| The funds of the charity | | | |
| Restricted income funds | 17 | 80,678 | 180,008 |
| Unrestricted income funds | 18 | 195,262 | 142,044 |
| Total charity funds | | <u>275,940</u> | <u>322,052</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 12/04/2025 And signed on their behalf by Scott Robson



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

Statement of Cash Flows
for the year ending 31 March 2025

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

3 Income from donations and legacies

| Current reporting period | Unrestricted | Restricted | Total 2025 |
|--------------------------|---------------|------------|---------------|
| Donations | 13,514 | - | 13,514 |
| Grants | 23,654 | - | - |
| Leeds City Council | - | - | - |
| Total | 37,168 | - | 37,168 |

Previous reporting period

| | | | |
|--------------------|---------------|----------|---------------|
| Donations | 14,217 | - | 14,217 |
| Grants | | | |
| Leeds City Council | 7,766 | - | 7,766 |
| Total | 21,983 | - | 21,983 |

4 Income from charitable activities

Current reporting period

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

Previous reporting period

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

5 Investment income current reporting period

| | Unrestricted | Restricted | Total 2025 |
|----------------------------------|--------------|------------|--------------|
| Income from bank deposits | <u>3,452</u> | <u>-</u> | <u>3,452</u> |
| | <u>3,452</u> | <u>-</u> | <u>3,452</u> |
| | Unrestricted | Restricted | Total 2024 |
| Previous reporting period | | | |
| Income from bank deposits | <u>2,434</u> | <u>-</u> | <u>2,434</u> |
| | <u>-</u> | <u>-</u> | <u>16</u> |

6 Analysis of expenditure on charitable activities

Current reporting period

| | Community health | Total 2025 |
|-------------------------------|------------------|----------------|
| Staff Costs | 328,062 | 328,062 |
| Accommodation | 26,535 | 26,535 |
| Project costs | 35,669 | 35,669 |
| Governance costs (see note 7) | 5,038 | 5,038 |
| Support costs (see note 7) | 45,340 | 45,340 |
| | <u>440,644</u> | <u>440,644</u> |

Previous 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> |

| | 2025 | 2024 |
|--------------------------|----------------|----------------|
| Restricted expenditure | 375,576 | 338,425 |
| Unrestricted expenditure | 65,068 | 156,557 |
| | <u>440,644</u> | <u>494,982</u> |

7 Analysis of governance and support costs

Current reporting period

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

Previous reporting period

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

8 Net income/(expenditure) for the year

| | 2025 | 2024 |
|--|--------------|--------------|
| This is stated after charging/(crediting): | | |
| Operating lease rentals: Property | 20,000 | 20,000 |
| Other | 665 | 665 |
| Independent examiners fee | <u>1,000</u> | <u>1,000</u> |

9 Staff Costs

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

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

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

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

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

10 Trustees remuneration and expenses and related party transactions

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

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

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

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

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

The Charity has one Subsidiary: Leeds Cookery School Ltd

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

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

11 Government grants

The government grants recognised in the accounts were as follows:

| | 2025 | 2024 |
|--------------------|--------|--------|
| Leeds city council | 89,003 | 47,442 |

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

12 Corporation tax

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

13 Fixed Assets: Tangible assets

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

14 Debtors

| | 2025 | 2024 |
|------------------------------------|---------------|---------------|
| Amounts owed by group undertakings | 30,553 | 16,502 |
| Other debtors | 66,273 | 34,143 |
| Prepayments and accrued income | - | - |
| | <u>96,826</u> | <u>50,645</u> |

15 Cash at bank and in hand

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

16 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|------------------------------------|---------------|---------------|
| Other creditors and accruals | 55,511 | 45,708 |
| Taxation and social security costs | 8,231 | 6,450 |
| | <u>63,742</u> | <u>52,158</u> |

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

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

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

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

18 Analysis of movement in unrestricted funds

Current reporting period

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

Previous reporting period

| | At 1 April 2023 | Income | Expenditure | Transfer | At at 31 March 2024 |
|----------------------|-----------------|---------------|----------------|---------------|---------------------|
| General fund | 166,626 | 83,236 | 156,557 | 53,805 | 147,107 |
| Fundraising | 9,955 | | | | 9,955 |
| Reed Momenta - | 10,175 | | | | 10,175 |
| Leeds Cookery School | - 25,193 | | | | - 25,193 |
| | <u>161,563</u> | <u>83,236</u> | <u>156,557</u> | <u>53,802</u> | <u>142,044</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 | 199,082 | - 3,820 | 80,678 | 275,940 |

Previous reporting period

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

20 Operating lease commitments

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

| | Property | | Equipment | |
|--------------------|---------------|---------------|-----------|----------|
| | 2025 | 2024 | 2025 | 2024 |
| Less than one year | 20,000 | 20,000 | - | - |
| One to five years | 45,000 | 45,000 | - | - |
| Over five years | - | - | - | - |
| | <u>65,000</u> | <u>65,000</u> | <u>-</u> | <u>-</u> |

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

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

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

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

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

All income and expenditure derive from continuing activities.

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





Zest 2025 Accounts Combined V2

Final Audit Report

2025-12-04

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

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