

Registered number
NI055213

Zest - Healing The Hurt Limited

Annual Report and Accounts

Year Ended

31 March 2024

Zest - Healing The Hurt Limited
Report and accounts
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Zest - Healing The Hurt Limited Company Information

Company registration number
NI055213

Charity tax reference
XR21132

Charity registration number
NIC100174

The board of directors (charity's trustees)

William Huw Griffiths	<i>Chairperson</i>
Eugene Moore	<i>Vice-Chair</i>
Gary Murray	<i>Treasurer</i>
Andrew Browne	
Margaret Hasson	
Liam Quigley	
Mark Owens - appointed 10 Aug 2023	
David McGill - appointed 9 October 2024	
Erin Higgins - appointed 9 October 2024	
Ellen Hegarty - appointed 10 October 2024	
Eva Czabanik - resigned 9 October 2024	

Secretary
Brigeeen McCloskey

Registered office
15A Queen Street
Derry
BT48 7EQ

Independent examiners
Satori Accounting
Chartered Accountants
11 Orchard Business Park
Derry
Northern Ireland
BT48 0LU

Bankers
Bank of Ireland
15 Strand Road
Derry
BT47 7BT

Solicitors
Suzanne Bryson
1A Shipquay Place
Derry
BT48 6DH

Zest - Healing The Hurt Limited
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Trustees' Annual Report

The Trustees present their report and the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Structure, governance and management

The charity is a charitable company limited by guarantee. It is governed by memorandum and articles of association. The trustees have had regard to guidance issued by the Charities Commission of Northern Ireland on public benefit in carrying out their statutory duties in the governance of the charity.

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 17 May 2005 and accepted as a charity by HM Revenue and Customs from 17 May 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The number of members at 31 March 2024 was 7.

Recruitment and appointment of directors

The directors of the company are also charity trustees for the purposes of charity law. All directors retire at the Annual General Meeting and are eligible for appointment to the Board of directors for the incoming year to hold office until the Annual General Meeting. The traditional business, educational, medical skills, along with service users, community and voluntary groups are well represented on the board of directors and the directors are requested to provide an updated list of skills they are able to bring to the company each year and, in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the board of directors.

Risk management

The board of directors conduct, on a regular basis, a review of the major risks to which the charity is exposed. This review is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a rolling strategic plan to allow for alternative funding methods for the charity's activities. Internal control risks are minimised by the projects. Procedures are in place to ensure compliance with health and safety rules for staff, volunteers and visitors. All procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational structure

The Board of Directors meets 6 times a year and is responsible for the strategic direction and policy of the charity. As a result of the Tudor Trust funding there has been in place since September 2019 a Chief Executive Officer with the day-to-day responsibility for the provision of services previously held by the director of clinical services and the director of corporate services. The Board has continued this post in 2023/24. Depending on the outcome of the new SHIP tender for 2024/25, the current CEO intends to step back and hand over service management.

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Trustees' Annual Report

Objectives and activities

The company's objects and principal activities are to:

- (1) Work for the assistance of persons in despair or distress and thus reduce the incidence of self-harm and suicide;
- (2) Promote any charitable purpose directed to alleviating those who have lost through suicide a relative or friend and, in particular, the protection and promotion of good health, both physical and mental; and
- (3) Advance public education in factors associated with self-harm and suicide

The main objectives and activities for the year focused on counselling of those affected by self-harm or suicide and provision of training and information to all interested parties.

The strategies employed to assist the charity to meet these objectives included the following:

- To raise awareness among the general public of factors associated with self-harm and suicide;
- To provide a support service to those who are currently involved with a person who is self-harming or suicidal;
- To provide and equip premises and centres required for the purposes of the company;
- To organise sponsor and conduct educational and training courses and meetings, conferences and exhibitions;
- To publish and distribute materials relating to the work of the company;
- To collect, coordinate and make available (by publication or any form of communication) information relative to the activities of the company;
- To receive and administer and allocate grants and gifts available to the company under the terms and conditions attached to such grants and gifts;
- To act as trustees and to undertake or accept any such tasks or responsibilities where same will advance the objects of the company.

Winding up

Upon the winding up or dissolution of the company, any surplus shall be given to some other body, institution, or institutions charitable in law, and having objectives similar to the objectives of the company, which shall also prohibit distribution of income or property to its or their members. No sum whatsoever shall be distributed to members of the company.

Achievements and performance

The main areas of charitable activity are the provision of counselling and support, information, outreach work, hosting SHIP (Self Harm Intervention Programme) to assist people who self-harm who present throughout the Western Health and Social care Trust and the Northern Health and Social Care Trust areas. The project is currently on the 8th year. Zest was very successful in moving to remote service delivery, by telephone and video due to the Covid lockdown regulations. The careful oversight and planning by the Board and the CEO enabled the service not only to maintain the number of referrals received but also to deal with the increase in referrals that the lockdown created. Zest would like to acknowledge the receipt of 3-year funding from Tudor Trust towards the salary of a Chief Executive Officer Post. The funding helped towards the salary of the current CEO who had intended to step down in 2020/21 when the new tender for the SHIP service would be awarded. Due to Covid the tender process has been delayed and 4 extensions have been given to the SHIP contract thus delaying the departure of the CEO. The Zest fundraising programme has been extremely successful and along with monies saved due to lockdown and savings in travel and rents Zest was able to improve technology, secure a training arm to the organisation and greatly improve the future prospects for the organisation as we move forward. The training programme in 2023/2024 was much slower than 22/23 due to lack of training funding available to our usual training-commissioning agencies. Zest experienced a 40% decrease in requests. The financial year 2023/2024 is showing a significant improvement in requests for our training workshops and is looking very positive for the coming year.

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Trustees' Annual Report

The counselling, support services and education and training programme is based at the main operational office at 15A Queen Street, Derry and provides counselling support to individuals who self-harm or attempt suicide and their family or friends. This would involve work with those who haven't attended statutory services and who self-refer to Zest services.

The mainstay of our service remains our volunteers, who undertake a number of functions, including counselling, support, information, awareness, administration and upkeep of the house. In the year under review, over 3,000 volunteer hours were donated. Over 6,000 counselling sessions took place during the year and 500 information/awareness sessions were held.

SHIP (Self-harm Intervention Programme)

The mainstay of our service remains our volunteers, who undertake a number of functions, including counselling, support, information, awareness, administration and upkeep of the house. In the year under review, over 2,000 volunteer hours were donated. Over 6,000 counselling sessions took place during the year and 500 information/awareness sessions were held. The SHIP programme is a direct service created in the Protect Life 2, the N. Ireland Suicide Strategy. When a person self-harms or has suicidal ideation a mental health assessment is carried out by the Statutory services. If there is an underlying clinical condition, then the person is treated by the statutory services. However, if the problems are existential i.e. life circumstances, then the person is offered the SHIP service for between 6-8 sessions of counselling and family members can access 2-3 sessions of information/education to help support the person in difficulty especially to risk manage the family member/friend. Zest holds the contract for 2 Health and Social Care Trusts, the Western and the Northern. In 2023/24 we received 1,500 referrals in total. The SHIP service also includes referrals from the Child and Adolescent Mental Health Teams in both Trusts for children and young people aged between 11 and 18 years. We received 825 referrals from the Western Health and Social Care mental Health teams and 675 referrals from the Northern Health and Social Care teams in the year 23/24. The new tenders were available in March 24 and it was agreed at Board level to only tender for the Western Trust as the Northern area was incurring costs over and above the allocated budget, due to poor adult referrals and the geographic spread and related costs incurred.

Other projects

Zest is still involved with the FLOURISH project in partnership with Lighthouse based in Belfast offering training courses to the Churches/clergy in N. Ireland on the issue of mental health in general and suicide in particular. This is funded by the Public Health Agency and is currently in its 13th year. Towards the end of 23/24 we were chosen by the Rose Patterson Foundation for an award of £17,000 to target those clients who are suicidal and do not engage with statutory services. This work will be ongoing into 24/25. The bulk of this work will be carried out in the 2024/2025 financial year.

We have also begun a pilot service of supporting families bereaved by suicide. We visit the bereaved families homes after a death and offer ongoing support to individuals if necessary as well as individual counselling.

Financial review

The charity continues to adopt the new accounting framework applicable in the UK under "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)". The date of transition was 1 April 2015. There were no transition adjustments arising from the adoption of the new accounting framework.

Results

Against the backdrop of limited resources and insecurities over funding, the charity has continued to be difficult to plan ahead for or to develop its services. The charity has incurred a deficit for the year of £57,363 and the total funds at 31 March 2024 were £184,960.

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Trustees' Annual Report

Investment policy

Any surplus funds and grants received in advance are placed on deposit until such time as they are required for the day to day expenditure.

Reserves policy

The directors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 6 months of total costs. Total expenditure for the year ended 31 March 2024 was £555,504 and therefore the target is £277,252 in general funds. The reserves are needed to meet the working capital requirements of the charity and the directors are confident that at this level they would be able to continue the current activities of the charity while negotiating continuation funding. The present level of liquid reserves available to the charity are £228,135 is below this target level, and the strategy is to develop services and revenue raising measure to return to an operating surplus and increase cash reserves as a result of same.

Plans for future periods

There are no significant changes planned for the forthcoming financial year. The directors will continue to govern the company in line with the constitution in order to achieve the objectives noted above.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

William Huw Grifft
Eugene Moore
Gary Murray
Andrew Browne
Margaret Hasson
Liam Quigley
Mark Owens - app
David McGill - app
Erin Higgins - app
Ellen Hegarty - app
Eva Czabanik - resigned 9 October 2024

Zest - Healing The Hurt Limited
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Trustees' Annual Report

Trustees' responsibilities

The trustees (who are also the directors) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company exemptions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the Board
On behalf of the Board

Huw Griffiths

Gary Murray

Approved by the trustees on 18 December 2024

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 8 to 15.

Respective responsibilities of directors and auditors

As charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached

Independent Examiner's Statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

**Mr Kieran Phelan
for and on behalf of
Satori Accounting
Chartered Accountants**

**11 Orchard Business Park
Derry
Northern Ireland
BT48 0LU**

18 December 2024

Zest - Healing The Hurt Limited
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted £	Restricted £	2024 £	<i>restated</i> 2023 £
Income and endowments from:					
Charitable activities	4	498,141	-	498,141	496,606
Total income		498,141	-	498,141	496,606
Expenditure on:					
Charitable activities	5	549,016	-	549,016	504,357
Governance costs	6	6,489	-	6,489	5,468
Total expenditure		555,504	-	555,504	509,825
Net expenditure		(57,363)	-	(57,363)	(13,219)
Reconciliation of funds:					
Total funds brought forward		242,323	-	242,323	191,927
Total funds carried forward		184,960	-	184,960	178,708

All income and expenditure derive from continuing activities

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

Zest - Healing The Hurt Limited
Balance Sheet
as at 31 March 2024

	Notes	2024 £	restated 2023 £
Fixed assets			
Tangible assets	9	2,832	7,702
		<u>2,832</u>	<u>7,702</u>
Current assets			
Debtors	10	7,290	5,625
Cash at bank and in hand		228,135	327,827
		<u>235,425</u>	<u>333,452</u>
Creditors: amounts falling due within one year	11	(53,297)	(98,831)
Net current assets		<u>182,128</u>	<u>234,621</u>
Total assets less current liabilities		<u>184,960</u>	<u>242,323</u>
Charity funds	14		
Unrestricted	15	184,960	242,323
Restricted	15	-	-
Total charity funds		<u>184,960</u>	<u>242,323</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and "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)".

The directors confirm that:

- (i) For the year ended 31 March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies;
- (ii) The members have not required the company to obtain and audit of its accounts for the year in question in accordance with section 476;
- (iii) the directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- (iv) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

These financial statements were approved by the directors and authorised for issue on 18 December 2024 and are signed on their behalf by:

Mr Gary Murray
Director

Mr Huw Griffiths
Director

Zest Healing the Hurt Ltd
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

(i) General information and basis of preparation

Zest – Healing The Hurt Limited is a charitable company limited by guarantee registered in Northern Ireland. 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 address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to:

- Work for the assistance of persons in despair or distress and thus reduce the incidence of self-harm and suicide;
- Promote any charitable purpose directed to alleviating those who have lost through suicide a relative or friend and, in particular, the protection and promotion of good health, both physical and mental; and
- Advance public education in factors associated with self-harm and suicide.

The main objectives and activities for the year focused on counselling of those affected by self-harm or suicide and provision of training and information to all interested parties.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Zest Healing the Hurt Ltd
Notes to the Accounts
for the year ended 31 March 2024

(ii) Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at historical cost. Depreciation has been provided at the following rates in order to write off their assets over their estimated useful life:

Office equipment and furniture - 10% to 20% straight line

(iii) Incoming resources

Incoming resources from generated funds consists of donations and other income received from a variety of sources. Such income is usually received with no preconditions attached and is recognized in the SOFA when received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the SOFA when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

(iv) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Charitable activities (those activities associated with the charity's objects)
- Governance costs (management and administration of the charity)

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(v) Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(viii) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Zest Healing the Hurt Ltd
Notes to the Accounts
for the year ended 31 March 2024

2 Operating surplus	2024	2023
	£	£
<u>Net income is stated after charging:</u>		
Director's remuneration	-	-
Accountancy fees	1,657	1,300
Independent examination fee	800	750
Depreciation	4,870	4,870
	<hr/>	<hr/>

3 Staff costs	2024	2023
	£	£
Wages and salaries	201,949	191,496
Social security costs	16,750	10,315
	<hr/>	<hr/>
	218,699	201,811
	<hr/>	<hr/>

There are no high paid staff whose emoluments as defined for taxation purposes amounted to over £60,000 in the year.

The average number of employees, calculated on a full-time equivalent basis, by function was:

	2024	2023
Director of clinical services	1	1
Director of corporate services	1	1
Clerical	1	1
Finance officer	1	1
Client support team	2	2
	<hr/>	<hr/>
	6	6
	<hr/>	<hr/>

4 Incoming resources from charitable activities

	Unrestricted	Restricted	Total	<i>restated</i>
	Funds	Funds	Funds	Total
	£	£	£	£
Donations and flag days	33,943	-	33,943	52,775
Contribution to utilities	1,787	-	1,787	2,994
Tudor Trust	-	-	-	15,000
Rose Patterson Foundation	8,500	-	8,500	-
Public Health Agency	446,311	-	446,311	414,958
Training income	7,600	-	7,600	10,879
	<hr/>	<hr/>	<hr/>	<hr/>
	498,141	-	498,141	496,606
	<hr/>	<hr/>	<hr/>	<hr/>

Zest Healing the Hurt Ltd
Notes to the Accounts
for the year ended 31 March 2024

5 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	<i>restated</i> Total Funds 2023 £
Salaries	218,699	-	218,699	201,811
Pension contributions	8,521	-	8,521	7,129
Pension admin costs	396	-	396	396
Staff training	960	-	960	484
Counselling fees	189,084	-	189,084	188,126
Volunteer costs	5,535	-	5,535	3,142
Complimentary therapies	1,650	-	1,650	2,790
Travel and subsistence	35,169	-	35,169	31,296
Rent and water rates	40,221	-	40,221	35,803
Telephone and internet	6,412	-	6,412	5,923
Postage and stationery	5,187	-	5,187	4,750
Reporting system costs & IT	2,215	-	2,215	1,359
Leasing of equipment	1,161	-	1,161	1,279
Light and heat	6,424	-	6,424	7,867
Repairs and maintenance	13,986	-	13,986	1,075
Housekeeping	2,809	-	2,809	1,672
Insurance	5,104	-	5,104	4,164
Bank interest and charges	243	-	243	165
General expenses	280	-	280	256
Depreciation charge	4,870	-	4,870	4,870
	549,016	-	549,016	504,357

6 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	<i>restated</i> Total Funds 2023 £
Accountancy fees	1,657	-	1,657	1,300
Independent examination fee	800	-	800	750
Legal and professional fees	4,032	-	4,032	3,418
	6,489	-	6,489	5,468

7 Independent Examiner's Remuneration

The independent examiner's remuneration amounts to an independent examination fee of £800 (2023 - £750) and accountancy fees of £1,657 (2023 - £1,300).

Zest Healing the Hurt Ltd
Notes to the Accounts
for the year ended 31 March 2024

8 Trustees and key management remuneration and expenses

The trustees neither received nor waived any remuneration during the year, nor did the trustees have any expenses reimbursed during the year.

9 Tangible fixed assets

	Office equipment & fixtures £	Total £
Cost		
At 1 April 2023	47,036	47,036
Additions	-	-
At 31 March 2024	47,036	47,036
Depreciation		
At 1 April 2023	39,334	39,334
Charge for the period	4,870	4,870
At 31 March 2024	44,204	44,204
Net book value		
At 31 March 2024	2,832	2,832
At 31 March 2023	7,702	7,702

	2024 £	<i>restated</i> 2023 £
10 Debtors		
Trade debtors	3,910	2,139
Prepayments and sundry debtors	1,504	1,486
	7,290	5,625

	2024 £	<i>restated</i> 2023 £
11 Creditors: amounts falling due within one year		
Trade creditors	9,933	24,834
PAYE and NIC	5,004	5,165
Deferred income	36,344	67,072
Other creditors and accruals	2,016	1,760
	53,297	98,831

12 Trustees and key management remuneration and expenses

There were no transactions with related parties that require disclosure in the financial statements.

Zest Healing the Hurt Ltd
Notes to the Accounts
for the year ended 31 March 2024

13 Tax status

The company is a registered charity for tax purposes (reference number XR 21132) and is exempt from corporation tax on any income or capital gains arising.

14 Company limited by guarantee

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

15 Prior year adjustment

The financial statements include a prior year adjustment arising due to an accounting error. Income of £2,000 relating to the year ending 31 March 2023 was not included in the accounts for that year. The amount was received by the charity in the current year, and has now been restated into the financial statements for the previous year.

As a result of this adjustment, incoming resources of the prior year are increased by £2,000 and opening funds have been adjusted accordingly.

16 Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024	<i>restated</i> Total Funds 2023
	£	£	£	£
Funds brought forward	242,323	-	242,323	255,542
Net expenditure for year	(57,363)	-	(57,363)	(13,219)
Funds carried forward	184,960	-	184,960	242,323