

Company number: 06332267

Charity Number: 1125805

Zest - Health for Life Limited

Report and financial statements

For the year ended 31st March 2020

Zest - Health for Life Limited
Reference and administrative information
for the year ended 31st March 2020

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:

Anne Sherriff	Chair until 04/02/2020
Dan Barnett	Chair from 04/02/2020
Barbara Rhodes	
Ann Nicholl	
Jessalyn Luna	Resigned 19 January 2021
Michelle Regan	Resigned 19 August 2020
Sanna Marena	Resigned 19 January 2021
Scott Robson	Appointed 13 May 2020

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

Susie Brown	Chief Executive
Dominic Charkin	Deputy Chief Executive
Prett Tejura	Finance Manager until 12 th September 2019
Lorencia Chihuri	Interim Finance Manager 16 th November 2019 - 31 st January, 2020
Vicky Elswood	Finance Manager from 3 rd February 2020
Simon Chappelow	Food Projects Manager

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

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

Independent Catherine Hall FCCA DChA

Examiner Slade & Cooper Limited

Zest - Health for Life Limited

Trustees' annual report

for the year ended 31st March 2020

Greenfish Resource Centre, 46-50 Oldham St, Manchester, M4 1LE

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Trustees' annual report
for the year ended 31st March 2020

The trustees present their report and the unaudited financial statements for the year ended 31st March 2020. 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, in particular by providing or supporting the provision of facilities in the interests of the social welfare or other leisure time occupation, and by providing education, training, advice and support.

Zest works for the purpose of daily use to the following Vision, Values and social objectives:

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

Our Mission - To improve life chances in Leeds

Who we work with – All ages

Our personality - Local – Inclusive – Positive – Knowledgeable – Supportive

Our Social Objectives:

To promote healthier lifestyles

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

To enable fulfilling lives

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

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

Main Activities

Zest's current activities include the following:

Jamie's Ministry of Food Leeds – a cooking skills and healthy eating programme funded by Leeds City Council

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

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Men's Health – a community health development project funded by Henry Smith Charity, Big Lottery Building Communities Fund, and Leeds Suicide Prevention Grants.

DWELL – a community health development programme funded by Big Lottery Reaching Communities.

IMPACT– A peer support project funded by Leeds City Council suicide prevention grant.

Leeds Food Partnership – To employ Sustainable Food Cities Coordinator – funded by Sustainable Food Cities, Leeds City Council and Leeds University.

Cook Eat and Chat –reduce social isolation in the over 60s by bringing them together to cook eat and chat together funded by Awards for All.

Meet me Downstairs - a community engagement project to address the social isolation of people living in tower blocks funded by Jimbo's fund.

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

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

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

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

Our Ministry of Food project is a city wide high quality cooking skills programme designed to engage vulnerable adults, those at risk of ill health as a result of poor diet and those who are less able or motivated to prepare healthy food at home. It currently reaches around 450 people per year. Evaluation of the work shows we have a real impact on the skills, behaviours and confidence of people attending the Ministry of Food. In the past year participants completing the course reported rise of 2.2 points of their confidence rating for cooking a healthy balanced meal (from 2.2 to 4.4 out of 5).

Our community projects team currently works with around 600 people specifically from East Leeds per year providing opportunities to become involved a variety of community groups and activities that build community resilience and improve the skills and confidence of individuals as well as helping to reduce social isolation. 83% of attendees at our groups reported they had made new friends; 57% of respondents said they were less lonely and 67% said they felt more connected and had developed support networks that enable them to meet up outside the groups. From board membership to Ministry of Food we involve and support 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.

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Beneficiaries of our services

While our services are open to all, the communities we target in Leeds are in the bottom 10% of Super Output Areas nationally and are ranked as among the most disadvantaged in the district. People living in these areas experience multiple disadvantages, that have dramatic and negative impacts on their lives.

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

Achievements and performance

Zest has largely had a year of growth and positive steps forward towards its the three-strand fundraising strategy, and as health inequalities grow wider again, continues to play an important role in the city by supporting people living with multiple factors that contribute to poor physical, mental, social and economic health.

Zest has met or surpassed all its key project targets in terms of numbers of people reached and outcomes achieved. It continues to identify gaps and need in its communities and seeks to meet that need by designing engagement projects and finding funding to enable those projects to get started. Men's' health work continues to be a high priority and we have secured more funding to continue to develop and grow this work with our Orion partners. Case studies show that long term involvement with this project is significantly improving the lives of working age men living in deprived Leeds, diverting suicide attempts, allowing supportive networks to be built and self-confidence gained.

All Zest's work over the last year has directly had a positive impact on its beneficiaries, aligned with its social objectives. Beneficiaries report increased confidence to cook from scratch, greater fruit and veg consumption, increased self-confidence, ability to cope better with episodes of mental stress, increased happiness and social networks made, better money management, increased skills, better understanding of other community cultures, better management of long term health conditions.

Being a sub-contractor on the Ministry of Food Leeds project rather than prime contractor continued to bring us challenges both in partnership working and achieving the required outputs, but the team have remained solution focussed and the employment of a new service manager has made a massive positive difference to the project.

Direct fundraising went really well this year, with several corporate organisations supporting us either by adopting us as their charity of the year or taking part in one off fundraisers for us. The staff have risen really well to the fundraising initiative and we weren't far off our ambitious annual target for this type of unrestricted income to support core costs.

Against our three fundraising targets we achieved the following actuals; a good start to a new way of income generating, but with much more work still to do next year.

<u>Targets</u>	<u>Target</u>	<u>Actual 19/20</u>
New Business/Grants	£25,000	£26,272
Fundraising	£20,000	£16,975
Leeds Cookery School	£16,000	£ 0

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Social Enterprise

Leeds Cookery School had a great year of consolidation and growth. The project now employs a Kitchen Assistant and a Sales and Marketing Executive, has expanded its class offer and seen its reputation grow massively. It has received two awards: *Young Business of the Year* in the Garbutt and Elliott Food and Drink awards, and a bronze award in the prestigious White Rose awards for experience of the year. Until the issue of COVID 19 arose the social enterprise seemed set fair for a good profit this financial year.

Future Challenges

In the final two weeks of our financial year the national COVID 19 lockdown began, which had immediate and significant impact on both the charity, its social enterprise and our beneficiaries. The operating environment for charities changed dramatically, with many funders immediately switching their focus to supporting the COVID 19 response. Two three-year lottery bids which were about to go to final panel were put on hold as money was diverted to government priorities, and this meant a huge drop in our forecasts for the next year and that bridge funding had to be put in place to retain a key member of staff.

The forecast profit from our social enterprise Leeds Cookery School was wiped out within weeks as the school had to close and was unable to generate any income. At the year-end we are uncertain what the future holds for the cookery school as staff go onto furlough and government support is deliberated.

It seems likely that a long term lockdown will have a significant negative impact on our ability to fundraise through direct fundraising as major events are cancelled and social distancing is put in place.

For our service users COVID 19 is another challenge added to the ones they face already and it will be difficult to support them as adequately as we need to. Staff funded by the local authority will be diverted to COVID 19 response work so our usual outputs and outcomes will not be met.

Overall the year ahead is uncertain and it seems likely we could face our biggest survival challenge yet.

Financial review

Overview

The accounts reflect all of the activities listed above.

Income rose by 10% from £507,722 in 2018/19 to £560,345 in 2019/20. Existing grants and contracts makeup the majority of income. Fundraising has contributed £16.5k to this year's income. Costs have slightly increased from £499,366 in the previous year to £511,080 in 2019/20. This reflects any new projects and any savings on various cost lines. Zest had a year-end result of £49,265, of which £3,766 was unrestricted and £45,499 was restricted.

Our principal sources of funding were Leeds City Council (Public Health Directorate), Big Lottery Fund, Reed Momenta, Leeds Community Foundation and The Henry Smith Charity. We are grateful to all of our funders for their continued support.

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Reserves policy

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

At 31st March 2020 the level of free reserves was £67,773. The reserve policy was not met during the financial year because of a lack of unrestricted funds. The company has plans in place to ensure it aligns with its policy in the coming financial year. The policy is reviewed annually in March.

Plans for the future

Given the challenges mentioned above, it is hard to make confident plans. However, Zest aims to continue to implement its three-strand fundraising strategy with the ultimate objective of remaining sustainable and diversifying its income streams to become less dependent on local authority funding and grants. Until we are able to fundraise directly and generate profit in the social enterprise again we will apply for emergency and relief funding as and when it becomes available to support core costs and avoid dipping into reserves.

Funding – Zest will continue to apply to grant-making foundations and trust for money to both support creative community engagement work which helps achieves Zest's social objectives and to generate management fees which support the core business costs. A target of £30,000 of management fees on new projects has been set for 2020/21. There are several large projects we will seek funding for including a Fire Station Community Hub and Volunteering Development project Meet Me at the Fire Station, continuation for our lottery funded community development work and continuation funding for our major men's health project. These have been identified as meeting the needs of our local communities and aligning with Zest's social objectives.

Direct Fundraising – 2019/20 was the second full year of this type of activity and we were pleased to raise £16,975 (after costs of fundraising were deducted) of our target £20,000. This was raised through a combination of activities including corporate partner initiatives, sponsored events, prize draws and sales. We have set a target of £10,000 to raise through this strand in 2020/21, significantly lower due to COVID 19 pandemic.

Social Enterprise – Leeds Cookery School

We hope to be able to resume trading as soon as possible and build the business to achieve at least a financial break point even if the COVID 19 situation lingers or if it is short-lived we hope to once more generate a profit.

Other

We will also seek to add additional management capacity within the staff team through introducing more Team Leader roles, and aspirationally we would like to employ a Fundraiser.

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Structure, governance and management

Recruitment, appointment and induction of trustees

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

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

Organisational Structure

The Management Committee, this year comprising 7 members, meets bi-monthly. On a day to day basis management is delegated to the CEO Susie Brown and Senior Management Team – Dominic Charkin (Operations Manager), Vicky Elswood (Finance Manager) and Simon Chappelow (Food Projects Manager). There is an HR sub group of the Management Committee which convenes quarterly to review salaries, review policies and to oversee substantive HR issues such as restructures, new post creation and disciplinary proceedings.

The Fundraising sub group comprising both Management Committee and staff members meets monthly to monitor the fundraising strategy streams and oversee direct fundraising initiatives.

Leeds Cookery School (LCS) is an incorporated business, wholly owned by Zest, which donates 100% of its profits to Zest. Two members of its board remain on the Zest Management Committee whilst the Chair and other members are independent. The LCS board is therefore able to make independent business decisions, but submits reports to the Zest Management Committee which retains oversight of activity and finances, and whose primary aim is to protect the charity from any financial losses incurred by the cookery school.

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

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at March 2020 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.

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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 sits on the board of directors, and the Zest finance manager is Company Secretary.

Objectives

The overriding objective of LCS is to generate income to support the work of the Zest charity. Other objectives are:

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

Risk Management

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

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

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.

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Remuneration policy for key management personnel

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

Risk Management

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

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Trustees' annual report
for the year ended 31st March 2020

Statement of responsibilities of the trustees

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

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

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

The trustees' annual report has been approved by the trustees on date and signed on their behalf by

Dan Barnett

Chair

23rd March 2021

Independent examiner's report
to the members of
Zest - Health for Life Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2020 which are set out on pages 12 to 31.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Catherine Hall FCCA DChA

Slade & Cooper Limited
Green Fish Resource Centre, 46-50 Oldham Street
Manchester, M4 1LE
Date 24th March 2021

Zest - Health for Life Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2020

	Note	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	12,345	-	12,345	8,121
Charitable activities: Community Health	4	16,990	530,696	547,686	499,319
Investments	5	314	-	314	282
Total income		29,649	530,696	560,345	507,722
Expenditure on:					
Charitable activities: Community Health	6	25,883	485,197	511,080	499,366
Total expenditure		25,883	485,197	511,080	499,366
Net income/(expenditure) before net gains/(losses) on investments		3,766	45,499	49,265	8,356
Realised gains/(losses) on investments		-	-	-	-
Unrealised gains/(losses) on investments		-	-	-	-
Net income/(expenditure) for the year	8	3,766	45,499	49,265	8,356
Transfer between funds		-	-	-	-
Net movement in funds for the year		3,766	45,499	49,265	8,356
Reconciliation of funds					
Total funds brought forward		69,041	11,541	80,582	72,226
Total funds carried forward		72,807	57,040	129,847	80,582

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

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Company number 6332267
Balance sheet as at 31 March 2020

	Note	2020	2019
		£	£
Fixed assets			
Tangible assets	13	-	-
Total fixed assets		-	-
Current assets			
Debtors	14	80,477	37,195
Cash at bank and in hand	15	96,208	99,136
Total current assets		176,685	136,331
Liabilities			
Creditors: amounts falling due in less than one year	16	(46,838)	(55,749)
Net current assets		129,847	80,582
Total assets less current liabilities		129,847	80,582
Net assets		129,847	80,582
The funds of the charity:			
Restricted income funds	18	57,040	11,541
Unrestricted income funds	19	72,807	69,041
Total charity funds		129,847	80,582

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 16 to 32 form part of these accounts.

Approved by the trustees on 23/03/2021 and signed on their behalf by:

.....
Dan Barnett (Chair)

Zest - Health for Life Limited
Statement of Cash Flows
for the year ending 31 March 2020

	Note	2020 £	2019 £
Cash provided by/(used in) operating activities	22	(3,242)	19,121
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		314	282
Cash provided by/(used in) investing activities		314	282
Increase/(decrease) in cash and cash equivalents in the year		(2,928)	19,403
Cash and cash equivalents at the beginning of the year		99,136	79,733
Cash and cash equivalents at the end of the year		96,208	99,136

Notes to the accounts for the year ended 31 March 2020

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Zest - Health for Life Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2020 (continued)

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the accounts for the year ended 31 March 2020 (continued)

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs incurred by the charity in the delivery of its activities and services for its beneficiaries undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer equipment	33% straight line
Office fixtures and equipment	25% straight line

Notes to the accounts for the year ended 31 March 2020 (continued)

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

o Pensions

Employees of the charity are entitled to join defined contribution schemes in respect of its employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents the contributions payable by the charity in respect of the employees.

There were pension payments outstanding at the year end of £Nil (2019: £2,077.46)

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2020 £
Donations	12,345	-	12,345
	<hr/>	<hr/>	<hr/>
Total	12,345	-	12,345
	<hr/>	<hr/>	<hr/>
Previous reporting period	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2019 £</i>
<i>Donations</i>	<i>8,121</i>	<i>-</i>	<i>8,121</i>
	<hr/>	<hr/>	<hr/>
Total	<i>8,121</i>	<i>-</i>	<i>8,121</i>
	<hr/>	<hr/>	<hr/>

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2020 £
Big Lottery	-	114,808	114,808
Feel Good Factor	-	90,165	90,165
Food Power	-	4,719	4,719
Leeds City Council	-	5,022	5,022
Leeds Community Foundation	-	84,150	84,150
Reed Wellbeing	-	175,290	175,290
RERF	-	771	771
Shantona Womens Centre	-	7,980	7,980
Soil Association	-	14,000	14,000
Space2	10,851	10,133	20,984
University of Leeds	-	5,000	5,000
Community Fund	-	8,988	8,988
Sustainable Food City	-	4,000	4,000
Income from activities	4,973	-	4,973
Other income	1,166	5,670	6,836
	<hr/>	<hr/>	<hr/>
Total	16,990	530,696	547,686
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	Unrestricted £	Restricted £	Total 2019 £
Community Foundation	-	15,164	15,164
Garfield Weston	20,000	-	20,000
Henry Smith	-	46,500	46,500
Leeds City Council	-	10,632	10,632
Leeds Soup	-	1,655	1,655
Lotter Fund	-	110,634	110,634
Public Health (Feel Good Factor)	-	86,605	86,605
University of Leeds	-	7,655	7,655
Reed Momenta	170,659	-	170,659
Seedbed Christian	-	3,858	3,858
Soil Association	-	10,000	10,000
Touchstone	-	600	600
Income from activities	14,239	-	14,239
Other income	850	268	1,118
	<hr/>	<hr/>	<hr/>
Total	205,748	293,571	499,319
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

5	Investment income			
	Current reporting period	Unrestricted £	Restricted £	2020 £
	Income from bank deposits	314	-	314
		<hr/>	<hr/>	<hr/>
		314	-	314
		<hr/>	<hr/>	<hr/>
	<i>Previous reporting period</i>	<i>Unrestricted</i> <i>£</i>	<i>Restricted</i> <i>£</i>	<i>2019</i> <i>£</i>
	<i>Income from bank deposits</i>	282	-	282
		<hr/>	<hr/>	<hr/>
		282	-	282
		<hr/>	<hr/>	<hr/>

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

6 Analysis of expenditure on charitable activities

Current reporting period	Community Health £	Total 2020 £
Staff costs	274,715	274,715
Accommodation	38,613	38,613
Project costs	98,885	98,885
Governance costs (see note 7)	7,541	7,541
Support costs (see note 7)	91,326	91,326
	<hr/>	<hr/>
	511,080	511,080
	<hr/>	<hr/>
Previous reporting period	Community Health £	Total 2019 £
Staff costs	246,818	246,818
Accommodation	43,604	43,604
Project costs	108,408	108,408
Depreciation	-	-
Loan interest	-	-
Governance costs (see note 7)	8,489	8,489
Support costs (see note 7)	92,047	92,047
	<hr/>	<hr/>
	499,366	499,366
	<hr/>	<hr/>
	2020 £	2019 £
Restricted expenditure	485,197	286,574
Unrestricted expenditure	25,883	212,792
	<hr/>	<hr/>
	511,080	499,366
	<hr/>	<hr/>

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

7 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	Total 2020 £
Staff costs	Time spent	78,618	-	78,618
Office costs	Floor area	12,708	-	12,708
Accountancy services	Governance	-	1,380	1,380
Legal and professional	Governance	-	6,161	6,161
		<hr/>	<hr/>	<hr/>
		91,326	7,541	98,867
		<hr/>	<hr/>	<hr/>
<i>Previous reporting period</i>	<i>Basis of apportionment</i>	<i>Support £</i>	<i>Governance £</i>	<i>Total 2019 £</i>
<i>Staff costs</i>	<i>Time spent</i>	<i>78,515</i>	<i>-</i>	<i>78,515</i>
<i>Office costs</i>	<i>Floor area</i>	<i>13,532</i>	<i>-</i>	<i>13,532</i>
<i>Independent examination</i>	<i>Governance</i>	<i>-</i>	<i>1,830</i>	<i>1,830</i>
<i>Legal and professional</i>	<i>Governance</i>	<i>-</i>	<i>6,659</i>	<i>6,659</i>
		<hr/>	<hr/>	<hr/>
		92,047	8,489	100,536
		<hr/>	<hr/>	<hr/>

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2020 £	2019 £
Operating lease rentals:		
Property	20,000	20,000
Other	351	354
Independent examiner's fee	1,830	1,830
	<hr/>	<hr/>

9 Staff costs

Staff costs during the year were as follows:

	2020 £	2019 £
Wages and salaries	286,025	273,787
Social security costs	26,961	27,219
Pension costs	16,380	16,580
Agency costs	16,840	-
Recruitment	705	1,107
Staff training	3,954	2,381
Travel expenses	2,468	4,259
	<hr/>	<hr/>
	353,333	325,333
	<hr/>	<hr/>
Allocated as follows:		
Charitable activities	274,715	246,818
Support costs	78,618	78,515
	<hr/>	<hr/>
	353,333	325,333
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2019: Nil).

The average number of staff employed during the period was 20 (2019: 17).

The average full time equivalent number of staff employed during the period was 14 (2019: 13.77).

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 £122,500 (2019: £115,980).

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

10 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2019: Nil).

No members of the management committee received travel and subsistence expenses during the year of £Nil (2019: £0).

Aggregate donations from related parties were £Nil (2019: £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 (2019: nil).

The Charity has one Subsidiary:

Leeds Cookery School Ltd, registered on 5th December, a company Limited by shares, Company number - 11098044

	2020 £	2019 £
Transactions in the period Comprise		
Recharge of expenses to Subsidiary	18,049	15,961
Services provided by Subsidiary	(317)	(8,200)
Balance owed by/(to) the Subsidiary at period end	39,113	15,961

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

11 Government grants

The government grants recognised in the accounts were as follows:

	2020 £	2019 £
Leeds City Council	5,022	10,632
	<hr/>	<hr/>
	5,022	10,632
	<hr/>	<hr/>

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

12 Corporation tax

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

13 Fixed assets: tangible assets

Cost	Office equipment £	Total £
At 1 April 2019	860	860
Additions	-	-
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2020	860	860
	<hr/>	<hr/>
Depreciation		
At 1 April 2019	860	860
Charge for the year	-	-
Disposals	-	-
	<hr/>	<hr/>
At 31 March 2020	860	860
	<hr/>	<hr/>
Net book value		
At 31 March 2020	-	-
	<hr/>	<hr/>
<i>At 31 March 2019</i>	-	-
	<hr/>	<hr/>

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

14 Debtors

	2020 £	2019 £
Grants receivable	-	-
Amounts owed by group undertakings	41,889	19,146
Other debtors	35,458	17,666
Prepayments and accrued income	3,130	383
	<hr/>	<hr/>
	80,477	37,195
	<hr/> <hr/>	<hr/> <hr/>

15 Cash at bank and in hand

	2020 £	2019 £
Cash at bank and on hand	96,208	99,136
	<hr/>	<hr/>
	96,208	99,136
	<hr/> <hr/>	<hr/> <hr/>

16 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors and accruals	37,854	18,155
Deferred income	-	-
Grants received in advance	-	19,657
Taxation and social security costs	8,984	6,277
VAT control account	-	9,583
Pension control	-	2,077
	<hr/>	<hr/>
	46,838	55,749
	<hr/> <hr/>	<hr/> <hr/>

17 Deferred income

	2020 £	2019 £
Deferred grant brought forward	-	10,846
Grant received	-	-
Released to income from charitable activities	-	(10,846)
	<hr/>	<hr/>
Deferred grant carried forward	-	-
	<hr/> <hr/>	<hr/> <hr/>

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

18 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Community Health					
Better Together	-	83,487	(83,487)	-	-
BSBT	-	7,980	(7,980)	-	-
Cook Eat Chat	-	8,988	(8,988)	-	-
DWELL	-	114,808	(114,808)	-	-
Eat Dance Love	-	771	(1,136)	-	(365)
HAP (Cultural Event)	-	500	(500)	-	-
Impact	-	9,868	(2,046)	-	7,822
Leeds MOF	-	180,360	(176,799)	-	3,561
Manbassodors	-	5,478	(3,590)	-	1,888
Meet Me Downstairs	-	19,657	(12,439)	-	7,218
Men that Munch	-	10,133	(11,769)	-	(1,636)
MMR	-	1,200	-	-	1,200
Youth Activities	-	3,137	(3,137)	-	-
Yorkshire More	-	600	(600)	-	-
Food Power	-	4,718	(408)	-	4,310
Sustainable Food Cities	-	21,325	(15,047)	-	6,278
Veg Cities	-	9,000	(8)	-	8,992
Caring Dads	3,215	-	-	-	3,215
Henry Smith	7,481	48,686	(42,455)	-	13,712
Holiday Hunger	(1)	-	-	-	(1)
Leeds Soup	846	-	-	-	846
Total	11,541	530,696	(485,197)	-	57,040

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

18 Analysis of movements in restricted funds (Continued)

Previous reporting period	Balance at 1 April 2018	Income	Expenditure	Transfers	Balance at 31 March 2019
	£	£	£	£	£
Community Health					
Better Together (Public Health)	-	87,425	(87,425)	-	-
Caring Dads	-	3,858	(643)	-	3,215
Cook Eat Chat	-	9,744	(9,744)	-	-
DWELL	-	111,534	(111,534)	-	-
Henry Smith	4,544	46,500	(43,563)	-	7,481
Holiday Hunger	-	5,420	(5,421)	-	(1)
Itea	-	200	(200)	-	-
Leeds Soup	-	1,655	(809)	-	846
Love Food Hate Waste	722	-	-	(722)	-
Sustainable Food Cities	-	23,655	(23,655)	-	-
Well being Fund	-	2,860	(2,860)	-	-
Small Funding Projects	-	720	(720)	-	-
Total	5,266	293,571	(286,574)	(722)	11,541

Name of restricted fund	Description, nature and purposes of the fund
Better Together (Public Health)	As part of the Orion Partnership, this is a 3 year contract to deliver community activity in the NE Leeds. Started April 2018.
DWELL	This project is funded by the Big Lottery with the aim of improving the social and physical wellbeing of isolated and disadvantaged people in east Leeds. Activities started in April 2017.
Henry Smith	Project to cover a range of activities to promote men's health.
Sustainable Food Cities	National network to support healthy sustainable food. Funded by Leeds City Council and match funded by the University of Leeds.

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

19 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	62,861	29,649	(25,883)	-	66,627
Volunteering fund	1,243	-	-	-	1,243
Fire station fund	10,000	-	-	-	10,000
Fundraising	9,955	-	-	-	9,955
Reed Momenta -	10,175	-	-	-	10,175
Leeds Cookery School	(25,193)	-	-	-	(25,193)
	69,041	29,649	(25,883)	-	72,807
Previous reporting period	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	As at 31 March 2019 £
General fund	84,450	21,578	(43,889)	722	62,861
Volunteering fund	1,243	-	-	-	1,243
Fire station fund	10,000	-	-	-	10,000
Fundraising	(3,630)	14,241	(656)	-	9,955
Reed Momenta -	90	178,332	(168,247)	-	10,175
Leeds Cookery School	(25,193)	-	-	-	(25,193)
	66,960	214,151	(212,792)	722	69,041

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Volunteering fund	This amount has been put aside to support volunteers
Fire station	This amount has been put aside to support the business plan in respect of the proposed moved to Gipton Fire Station.
Leeds Cookery School	Costs associated with the set up of the cookery school before incorporation

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2020 (continued)

20 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	66,627	6,180	57,040	129,847
	<hr/>	<hr/>	<hr/>	<hr/>
Total	66,627	6,180	57,040	129,847
	<hr/>	<hr/>	<hr/>	<hr/>
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	62,861	6,180	11,541	80,582
	<hr/>	<hr/>	<hr/>	<hr/>
Total	62,861	6,180	11,541	80,582
	<hr/>	<hr/>	<hr/>	<hr/>

21 Operating lease commitments

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

	Property		Equipment	
	2020 £	2019 £	2020 £	2019 £
Less than one year	20,000	20,000	531	1,062
One to five years	80,000	80,000	-	531
Over five years	45,000	65,000	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	145,000	165,000	531	1,593
	<hr/>	<hr/>	<hr/>	<hr/>

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net income/(expenditure) for the year	49,265	8,356
Adjustments for:		
Dividends, interest and rents from investments	(314)	(282)
Decrease/(increase) in debtors	(43,282)	327
Increase/(decrease) in creditors	(8,911)	10,720
	<hr/>	<hr/>
Net cash provided by/(used in) operating	(3,242)	19,121
	<hr/>	<hr/>