

Registered charity number 1125805
Company registered number 6332267

Zest – Health for Life Limited

**Trustees' Annual Report
and Financial Statements**

for the year ended 31st March 2017

Zest - Health for Life Limited
Trustees' Report for the year ended 31st March 2017

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Zest - Health for Life Limited
Trustees' Report for the year ended 31st March 2017

The Trustees present their report and financial statements for the year ended 31st March 2017. 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.

Reference and Administrative Information

Charity name	Zest - Health For Life Limited
Charity Registration Number	1125805
Company Registration Number	6332267
Registered Office	21a Upper Accommodation Road Richmond Hill Leeds LS9 8RZ

Trustees

Anne Sherriff	Chair
Patricia Gradys	
Julian Kelly	
Ann Nicholl	Vice Chair
Charlotte Walton (resigned October 2016)	
Sam Haskell	
Barbara Rhodes	
Derek Johnson	
Dan Barnett	
Jessalyn Luna (appointed September 2016)	

Company Secretary

Susie Brown

Independent examiner

Catherine Hall FCCA DChA
Slade & Cooper Ltd
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M4 1LE

Bankers

Unity Trust
Nine Brindleyplace
Birmingham
B1 2HB

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Structure, governance and management

Governing document

The organisation is a company limited by guarantee and governed by its Memorandum and Articles of Association dated 2nd August 2007 and is registered as a charity. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

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.

Following their appointment Trustees are invited to meet with the CEO for an initial induction session. Copies of relevant policies and other documents are provided, along with introductions to members of staff and the opportunity to go out with staff and see their projects working at first hand.

Organisational structure

The Management Committee, currently comprising 8 Members, meets bi-monthly. On a day-to-day basis management is delegated to the CEO, and there are project staff team meetings approximately once a month. There is an HR sub group of the management committee which convenes on an ad hoc basis when necessary to consider changes to policies and procedures or substantive HR issues such as disciplinary proceedings. A further sub group of the board – the Business Development group – has been established to process and progress the actions coming out of a 12 month organisational review currently in progress. This sub group meets monthly and reports to the main board meetings.

Over the past year one long standing board member has resigned and we have recruited a further new board member with a specific food background. We hope to recruit to a new Treasurer role in the coming year.

Risk management

The Members have examined the major strategic, business and operational risks that Zest - Health for Life faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. A risk register is in place which is reviewed every 12 months.

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 well-being of the inhabitants of Yorkshire, in particular by providing or supporting the provision of facilities in the interests of social welfare or other leisure time occupation, and by providing education, training, advice and support.

Achievements and performance

Ministry of Food Leeds & Rotherham

The Ministry of Food Leeds project has been through a re-procurement process by Leeds City Council as part of the national drive to create Integrated Healthy Living Services, meaning that several projects have been bundled up into one large service with a single point of access, and branded One You Leeds. Zest was part of a consortium of incumbent providers which unsuccessfully tendered for this integrated service and has been approached by the successful bidder with a view to being sub contracted to continue our delivery of the MOF project. As the project is a key part of Zest's portfolio we hope to secure this sub contract in the next financial year. The project continues to deliver excellent evidence-based outcomes around food-related behaviour change.

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Trustees' Report for the year ended 31st March 2017

Ministry of Food Rotherham has built on its delivery and continues to deliver good outcomes and meet targets, working in partnership with increasing numbers of Rotherham and Sheffield based organisations. The current contract with Rotherham Metropolitan Borough Council comes to an end on 31st August 2017 and we understand that no further council funding will be made available for continuation of the project. We are working on an options appraisal and sustainability plan which will help our decision making about the future of the project.

Community Health

Zest's commissioned Health Inequalities project across five disadvantaged neighbourhoods of East North East Leeds was, as expected, incorporated into a larger contract covering the whole of ENE Leeds. Zest as an Orion partner was part of a consortium bid which was formed from the four existing Orion partner organisations and one extra associate partner organisation working in the area. Our tender was successful and the new project 'Better Together' commences on 1st April 2017. Activities undertaken over the last year included a programme of affordable physical activity sessions, community development work, wellbeing work with socially isolated families and older people, signposting and referrals, NHS campaign support, family fun days and health events, employment skills courses.

Zest's community development team continue to secure supplementary smaller pots of activity funding from a range of funders, this year including: Go Walking, Veolia, local Clinical Commissioning Groups local Councillors, The Quakers, and LCC area management wellbeing funds.

Big Lottery Funding

Zest secured three years Reaching Communities funding from the Big Lottery for a project entitled Doing Well in East Leeds (DWELL). Working in partnership with Orion partner Space2, the project will commence on 1st April 2017 and include a wide range of community based wellbeing activity.

Youth Project

The 12 months funding from Jimbo's Fund to begin a youth work project ended, but we were able to secure several small pots of funding to keep the project going until November 2017.

Overall the community projects team has had a very good twelve months, reaching and supporting hundreds of people and covering all its costs including core cost contribution.

General

Zest lost two members of staff this year through a voluntary redundancy exercise. This was the result of a staff restructure following the end of Henry Smith and Lloyds Bank funding, and funding cuts across all our local authority contracts. Sadly this also meant a corresponding drop in community project delivery, but new funding streams will enable us to deliver more community work again as they start in April 2017. Zest's turnover dropped this year for the first time in many years, but we continue to be a pragmatic and flexible organisation which lives within its means and adjusts sensibly to the end of funding streams. The year's financial deficit is manageable within our reserves and is largely accruals against some incoming costs we are yet unsure of.

Organisational Review

Following our success in winning a Weston Charity Award in 2016, Zest has been working with a team of volunteer business leaders organised by the Pilotlight Foundation. The scheme enables charities to review their organisation, develop strategies to ensure future sustainability and instigate change. The review has been challenging and rewarding so far, and will be completed in June 2017. As a result of the review Zest is developing a fundraising strategy, undertaking a financial and governance review and writing a business plan for a new social enterprise / trading subsidiary to be launched in late 2017.

Partnership and Collaboration

The Orion partnership of four East Leeds organisations has continued to go from strength to strength, securing a major contract to deliver community health services across Leeds and continuation funding for Men's Health work from the Tudor Trust. Several small projects between various combinations of Orion partners have also taken place throughout the year.

Zest - Health for Life Limited
Trustees' Report for the year ended 31st March 2017 (continued)

How our activities deliver public benefit

As trustees of the charitable company, the Directors confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities.

As a not-for-profit organisation Zest focuses on serving the communities within which it works and considers itself accountable to the community as well as our funders. All our charitable activities are aimed at addressing health inequalities, breaking down social isolation and bringing communities together, primarily within areas of Leeds that are disadvantaged socially and economically and are undertaken to further our charitable purposes for the public benefit. Zest - Health for Life Limited

Financial review

Overview

The accounts reflect all of the activities listed above. As mentioned above there were some funding cuts, and some funding streams came to an end. As a result of this we saw income fall from £524,530 in 2015/16 to £429,095 in 2016/17. There was a corresponding fall in costs from £566,226 in the previous year to £448,505 in 2016/17. Overall, we withdrew some £12,000 from reserves to fund activities for the year. This still left the reserve within the target range.

Our principal sources of funding were Leeds City Council (Public Health Directorate), Rotherham Metropolitan Borough Council, the Community Development Foundation, Space 2 and Garfield Weston. We are grateful to all of our funders for their continued support.

Reserves policy

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

Based on current levels of activity the trustees have calculated that it is desirable to hold a reserve in the range of £100,000 to £130,000. At 31st March 2017 the level of free reserves was £100,631. This will be used to maintain charitable work on a short-term basis once funding has come to an end and before new funding has been secured.

Plans for future periods

In the next financial year Zest is intending to move premises into a former fire station in Gipton, East Leeds which is being redeveloped as a community resource by Leeds Community Foundation. Zest will be one of several community organisations to move into the new centre and the move will create opportunities for Zest to develop an income generation stream with the creation of a new cookery school which opens in September 2017.

Zest - Health For Life Limited
Trustees' Report for the year ended 31st March 2017 (continued)

Statement of Trustees responsibilities

Charity 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 charity and the income and expenditure of the charity for that period. In preparing the accounts the Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 business.

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

Independent Examiner

Catherine Hall of Slade and Cooper Ltd was appointed as the charity's independent examiner during the year.

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

Approved by the Board of Trustees and signed on its behalf by:


.....

Anne Sherriff

21.9.17 Date

Zest - Health For Life Limited

Independent Examiner's Report to the Trustees of Zest- Health For Life Limited For the Year Ended 31 March 2017

I report on the accounts of the company for the year ended 31 March 2017 which are set out on pages 8 to 23.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Catherine Hall
Catherine Hall FCCA DChA
Slade & Cooper Ltd.
Chartered Certified Accountants
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M4 1LE

13th October 2017

Zest - Health for Life Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2017

	Note	Unrestricted funds £	Restricted funds £	Total funds 2017 £	Total funds 2016 £
Income from:					
Donations and legacies	3	1,439	-	1,439	2,670
Charitable activities: Community Health	4	82,622	344,912	427,534	521,522
Investments	5	122	-	122	338
Total income		84,183	344,912	429,095	524,530
Expenditure on:					
Charitable activities: Community Health	6	98,788	349,717	448,505	566,226
Total expenditure		98,788	349,717	448,505	566,226
Net income/(expenditure) for the year	8	(14,605)	(4,805)	(19,410)	(41,696)
Transfer between funds		-	-	-	-
Net movement in funds for the year		(14,605)	(4,805)	(19,410)	(41,696)
Reconciliation of funds					
Total funds brought forward		126,597	32,914	159,511	201,207
Total funds carried forward		111,992	28,109	140,101	159,511

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

Zest - Health for Life Limited
Company number 6332267
Balance sheet as at 31 March 2017

	Note	2017	2016
		£	£
Fixed assets			
Tangible assets	13	-	-
Total fixed assets		-	-
Current assets			
Debtors	14	5,492	9,123
Cash at bank and in hand		157,735	185,565
Total current assets		163,227	194,688
Liabilities			
Creditors: amounts falling due in less than one year	15	(23,126)	(35,177)
Net current assets		140,101	159,511
Total assets less current liabilities		140,101	159,511
Net assets		140,101	159,511
The funds of the charity:			
Restricted income funds	17	28,109	32,914
Unrestricted income funds	18	111,992	126,597
Total charity funds		140,101	159,511

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,
- 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 have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime (of the Companies Act 2006).

Approved by the Board of Trustees, and signed on their behalf by:


Anne Sherriff (Trustee)

Date 5.10.17

Zest - Health for Life Limited

Statement of Cash Flows
for the year ending 31 March 2017

	Note	2017 £	2016 £
Cash provided by/(used in) operating activities	23	(27,952)	(40,919)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		122	338
Cash provided by/(used in) investing activities		122	338
Increase/(decrease) in cash and cash equivalents in the year		(27,830)	(40,581)
Cash and cash equivalents at the beginning of the year		185,565	226,146
Cash and cash equivalents at the end of the year		157,735	185,565

Zest - Health for Life Limited
Notes to the accounts for the year ended 31 March 2017

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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

b Preparation of the accounts on a going concern basis

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

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

c Income

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

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

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

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

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2017 (continued)

d Donated services and facilities

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

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

e Interest receivable

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

f Fund accounting

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

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

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

g 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.

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2017 (continued)

h 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:

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such
- 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.

i 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.

j 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.

k 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

l 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.

m 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.

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2017 (continued)

n 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.

o 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.

p Pensions

The charity contributes to defined contribution pension schemes in respect of its employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity in respect of the employees. There were pension payments outstanding at the year end of £1,216 (2016: £1,273)

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.

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2017 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2017 £	Total 2016 £
Donations	1,439	-	1,439	2,670
Total	1,439	-	1,439	2,670
<i>Total by fund 31 March 2016</i>	<i>785</i>	<i>1,885</i>	<i>2,670</i>	

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2017 £	Total 2016 £
Affinity Sutton	-	-	-	205
Carlton Hill Friends	-	-	-	2,000
Community Foundation	-	10,960	10,960	4,952
Garfield Weston	-	6,200	6,200	-
Go Walking	-	-	-	17,298
Groundwork UK	-	-	-	3,749
Hammersons	-	-	-	1,700
Heart Research UK	-	-	-	3,447
Henry Smith	-	-	-	36,000
Jimbo's Enterprise Fund	-	-	-	-
Jimbo's Fund	-	-	-	-
Leeds City Council	77,750	155,265	233,015	233,565
Leeds Fed	-	-	-	1,200
Leeds Health For All	-	6,547	6,547	-
Lloyds TSB	-	-	-	36,122
Rotherham MBC	-	120,000	120,000	120,000
Sovereign Healthcare	-	1,350	1,350	-
Space 2	-	12,979	12,979	-
Voluntary Action Rotherham	-	1,100	1,100	-
Waste and Resources Action Programme	-	-	-	18,000
West Yorkshire Combined Authority	-	801	801	2,252
West Yorkshire Sport	-	-	-	-
Income from activities	3,090	26,470	29,560	39,493
Other income	1,782	3,240	5,022	1,539
Total	82,622	344,912	427,534	521,522
<i>Total by fund 31 March 2016</i>	<i>91,431</i>	<i>430,091</i>	<i>521,522</i>	

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2017 (continued)

5 Investment income

	Unrestricted £	Restricted £	2017 £	2016 £
Income from bank deposits	122	-	122	338
	<u>122</u>	<u>-</u>	<u>122</u>	<u>338</u>

6 Analysis of expenditure on charitable activities

	Community Health £	Total 2017 £	Total 2016 £
Staff costs	275,633	275,633	314,457
Accommodation	47,978	47,978	50,177
Project costs	47,430	47,430	103,171
Governance costs (see note 7)	6,366	6,366	4,516
Support costs (see note 7)	71,098	71,098	93,905
	<u>448,505</u>	<u>448,505</u>	<u>566,226</u>
		2017 £	2016 £
Restricted expenditure		349,717	482,766
Unrestricted expenditure		98,788	83,460
		<u>448,505</u>	<u>566,226</u>

7 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2017 £
Staff costs	Time spent	49,240	-	49,240
Office costs	Floor area	21,858	-	21,858
Independent examination	Governance	-	1,182	1,182
Legal and professional	Governance	-	5,184	5,184
		<u>71,098</u>	<u>6,366</u>	<u>77,464</u>

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2017 (continued)

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2017 £	2016 £
Depreciation	-	-
Independent examiner's fee	1,182	1,236
	<u>1,182</u>	<u>1,236</u>

9 Staff costs

Staff costs during the year were as follows:

	2017 £	2016 £
Wages and salaries	280,777	314,033
Social security costs	21,675	23,971
Pension costs	11,890	13,042
Redundancy and termination costs	1,939	17,500
Recruitment	150	-
Staff training	1,621	3,636
Travel expenses	6,822	5,242
	<u>324,874</u>	<u>377,424</u>
Allocated as follows:		
Charitable activities	275,634	314,457
Support costs	49,240	62,967
	<u>324,874</u>	<u>377,424</u>

No employees has employee benefits in excess of £60,000 (2016: Nil).

The average number of staff employed during the period was 19 (2016: 19).

The average full time equivalent number of staff employed during the period was 14.2 (2016: 14.2).

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 £104,369 (2016: £104,369).

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2017 (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 (2016: Nil).

0 members of the management committee received travel and subsistence expenses during the year (2016:£0).

Aggregate donations from related parties were £0 (2016: £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 (2016: nil).

11 Government grants

The government grants recognised in the accounts were as follows:

	2017 £	2016 £
Leeds City Council	233,015	233,565
Rotherham MBC	120,000	120,000
West Yorkshire Combined Authority	801	2,252
	<hr/>	<hr/>
	353,816	355,817
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching 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.

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2017 (continued)

13 Fixed assets: tangible assets

Cost	Office Equipment £
At 1 April 2016	860
Additions	-
Disposals	-
	<hr/>
At 31 March 2017	860
	<hr/> <hr/>
Depreciation	
At 1 April 2016	860
Charge for the year	-
Disposals	-
	<hr/>
At 31 March 2017	860
	<hr/> <hr/>
Net book value	
At 31 March 2017	-
	<hr/> <hr/>
At 31 March 2016	-
	<hr/> <hr/>

14 Debtors

	2017 £	2016 £
Other debtors	2,483	130
Prepayments and accrued income	3,009	8,993
	<hr/>	<hr/>
	5,492	9,123
	<hr/> <hr/>	<hr/> <hr/>

15 Creditors: amounts falling due within one year

	2017 £	2016 £
Other creditors and accruals	16,361	24,189
Deferred income	1,900	5,140
Taxation and social security costs	4,865	5,848
	<hr/>	<hr/>
	23,126	35,177
	<hr/> <hr/>	<hr/> <hr/>

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2017 (continued)

16 Deferred income

	2017 £	2016 £
Deferred grant brought forward	5,140	11,125
Grant received	-	-
Released to income from charitable activities	(3,240)	(5,985)
	<hr/>	<hr/>
Deferred grant carried forward	1,900	5,140
	<hr/>	<hr/>

17 Analysis of movements in restricted funds

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2017 £
Community Health					
Cleaning Up					
Richmond Hill	-	361	(361)	-	-
Diabetes Awareness	-	1,350	(31)	-	1,319
DWELL	-	-	(36)	-	(36)
Go Walking	-	440	(440)	-	-
Meanwood Activities	1,127	-	(1,127)	-	-
Men's Health					
Projects	-	20,443	(17,799)	-	2,644
Ministry of Food	19,416	288,560	(292,876)	-	15,100
New Opportunities	-	4,962	-	-	4,962
Pilot Lighters	-	6,200	(2,080)	-	4,120
School Holiday Fun	(1,387)	5,340	(3,953)	-	-
School Meals Fund	4,084	-	(4,084)	-	-
Sixteen Days of					
Action	-	194	(194)	-	-
Today's the Day	-	6,547	(6,547)	-	-
Youth projects	9,674	10,515	(20,189)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	32,914	344,912	(349,717)	-	28,109
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	32,914	344,912	(349,717)	-	28,109
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2017 (continued)

Name of	Description, nature and purposes of the fund
Cleaning Up Richmond Hill	This was a walking that contributed to cleaning up the local area as part of the exercise
Diabetes Awareness	This is a campaign to spread awareness of issues around diabetes
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 start in April 2017.
Go Walking	This is a group which promotes exercise through regular walks.
Meanwood Activities	This was funding to support a range of activities during school holidays in the Meanwood area
Men's Health	This is a range of activities to promote men's health
Ministry of Food	This relates to cookery training in Leeds and Rotherham as part of Jamie's Ministry of Food.
New Opportunities	Funded by Comic Relief for information and events to encourage people into work and improve skills.
Pilol Lighters	This is a project to support the charity in developing a business plan.
School Holiday Fun	These were Fun Days organised for the benefit of families during the school holidays. The project is paid in arrears.
School Meals Fund	This is a fund to offer support with school meals and uniforms to children from under-privileged backgrounds.
Sixteen Days of Action	This is a project to raise awareness of issues around domestic violence
Today's the Day	This is a project to support people in giving up smoking.
Youth work	This is a project providing a range of fun activities to young people in Leeds.

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2017 (continued)

18 Analysis of movement in unrestricted funds

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	As at 31 March 2017 £
General fund	113,067	84,183	(96,619)	-	100,631
Volunteering fund	1,830	-	(469)	-	1,361
Fire station fund	10,000	-	-	-	10,000
Recipe book	1,700	-	(1,700)	-	-
	<u>126,597</u>	<u>84,183</u>	<u>(98,788)</u>	<u>-</u>	<u>111,992</u>

Name of	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 move to Gipton Fire Station.
Recipe Book	This fund will be used for a reprint of the recipe book "Cooking on a Shoestring"

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Net current assets/(liabilities)	100,631	11,361	28,109	140,101
Total	<u>100,631</u>	<u>11,361</u>	<u>28,109</u>	<u>140,101</u>

20 Contingent assets

There were no contingent assets.

21 Contingent liability

There were no contingent liabilities.

22 Post balance sheet events

There were no post balance sheet events affecting these accounts.

Zest - Health for Life Limited

Notes to the accounts for the year ended 31 March 2017 (continued)

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

	2017 £	2016 £
Net income/(expenditure) for the year	(19,410)	(41,696)
Adjustments for:		
Depreciation charge	-	-
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	(122)	(338)
Decrease/(increase) in stock	-	-
Decrease/(increase) in debtors	3,631	(5,570)
Increase/(decrease) in creditors	(12,051)	6,685
	<hr/>	<hr/>
Net cash provided by/(used in) operating	(27,952)	(40,919)
	<hr/>	<hr/>