

**Zest4Kidz Company Limited by Guarantee**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 December 2025**

# Zest4Kidz Company Limited by Guarantee

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**Zest4Kidz Company Limited by Guarantee**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Graham Dawson Louise Ward Marguerite Wilson Stuart Wilson Patrick Sharkey Robert Carley
<b>Company Secretary</b>	Louise Ward
<b>Charity Number</b>	17374
<b>Charities Regulatory Authority Number</b>	20064518
<b>Company Registration Number</b>	444418
<b>Registered Office</b>	18 Orby Park The Gallops Leopardstown Dublin 18
<b>Principal Address</b>	1a, Earls court Industrial Estate Beaumont Avenue Churchtown Co. Dublin
<b>Accountants</b>	Lewis & Co Chartered Accountants 8 Priory Office Park Stillorgan Co Dublin
<b>Principal Bankers</b>	AIB Bank 10 Main Street Dundrum Dublin 14

# Zest4Kidz Company Limited by Guarantee

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 December 2025.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP), the organisation has implemented its recommendations where relevant in these financial statements.

The company is limited by guarantee not having a share capital.

### Principal Activity

The principal activity of the charity is to bring humanitarian, medical and psychological aid and relief to poor, homeless or disabled children traumatised by war, poverty, famine, disease or natural disasters in Ireland and overseas.

### Structure, Governance and Management

#### Structure

Zest4Kidz is a company limited by guarantee governed by its Constitution dated 14 June 2007. It is a registered charity with Revenue and the Charities Regulatory Authority.

#### Financial Review

During 2024, we spent €44,706 on charitable activities most of which related to activities with children in Uganda. Most of this expenditure was from restricted donations received. Restricted receipts, unspent as at the year end, €8,082 (2023; €14,285), were retained separately from the unrestricted funds. Unrestricted funds increased during the year by €14,285 to €10,676 and leaving us in a nonetheless solid financial position from which to further shed light on children's lives during 2025 and beyond.

#### Financial Results

At the end of the financial year the company had gross assets of €16,155 (2024 - €20,068) and gross liabilities of €1,350 (2024 - €1,350). The net assets of the company have decreased by €(3,913).

#### Principal Risks and Uncertainties

The principal risk and uncertainties faced by the company are those relating to a small charity largely dependent on receipts of donations from a small number of donors.

#### Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Graham Dawson  
Louise Ward  
Marguerite Wilson  
Stuart Wilson  
Patrick Sharkey  
Robert Carley

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Louise Ward.

#### Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Zest4Kidz Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

**Zest4Kidz Company Limited by Guarantee**  
**DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2025

**Accounting Records**

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have established appropriate books to adequately record the transactions of the company. The directors also ensure that the company retains the source documentation for these transactions. The accounting records are maintained at the company's office at 18 Orby Park, The Gallops, Leopardstown, Dublin 18.

**Approved by the Board of Directors on 24 February 2026 and signed on its behalf by:**

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**Stuart Wilson**  
Director

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**Graham Dawson**  
Director

# **Zest4Kidz Company Limited by Guarantee**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**Approved by the Board of Directors on 24 February 2026 and signed on its behalf by:**

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**Stuart Wilson**  
Director

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**Graham Dawson**  
Director

**Zest4Kidz Company Limited by Guarantee**  
**CHARTERED ACCOUNTANTS' REPORT**  
**to the Board of Directors on the unaudited financial statements of Zest4Kidz**  
**Company Limited by Guarantee for the financial year ended 31 December 2025**

In accordance with our engagement letter dated 6 January 2025 and in order to assist you to fulfil your duties under the Companies Act 2014, we have prepared for your approval the financial statements of the Company for the financial year ended 31 December 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes from the Company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Zest4Kidz Company Limited by Guarantee, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Zest4Kidz Company Limited by Guarantee and state those matters that we have agreed to state to the Board of Directors of Zest4Kidz Company Limited by Guarantee, as a body, in this report in accordance with the guidance of the Institute of Chartered Accountants in Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Zest4Kidz Company Limited by Guarantee and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the relevant ethical guidance laid down by the Institute of Chartered Accountants in Ireland relating to members undertaking the compilation of financial statements.

It is your duty to ensure that Zest4Kidz Company Limited by Guarantee has kept proper accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Zest4Kidz Company Limited by Guarantee. You consider that Zest4Kidz Company Limited by Guarantee is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Zest4Kidz Company Limited by Guarantee. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

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**LEWIS & CO**  
Chartered Accountants  
8 Priory Office Park  
Stillorgan  
Co Dublin

**24 February 2026**

# Zest4Kidz Company Limited by Guarantee

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 €	Restricted Funds 2025 €	Total Funds 2025 €	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
<b>Incoming Resources</b>							
Voluntary Income	3.1	18,376	-	18,376	21,536	-	21,536
Charitable activities							
Income from other co-funders	3.2	-	22,688	22,688	-	19,599	19,599
<b>Total incoming resources</b>		<b>18,376</b>	<b>22,688</b>	<b>41,064</b>	21,536	19,599	41,135
<b>Resources Expended</b>							
Charitable activities	4.1	2,842	42,135	44,977	3,054	41,652	44,706
<b>Net incoming/outgoing resources before transfers</b>		<b>15,534</b>	<b>(19,447)</b>	<b>(3,913)</b>	18,482	(22,053)	(3,571)
Gross transfers between funds		(19,418)	19,418	-	(15,850)	15,850	-
<b>Net movement in funds for the financial year</b>		<b>(3,884)</b>	<b>(29)</b>	<b>(3,913)</b>	2,632	(6,203)	(3,571)
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	10	10,636	8,082	18,718	8,004	14,285	22,289
<b>Total funds at the end of the year</b>		<b>6,752</b>	<b>8,053</b>	<b>14,805</b>	10,636	8,082	18,718

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 24 February 2026 and signed on its behalf by:

\_\_\_\_\_  
Stuart Wilson  
Director

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Graham Dawson  
Director

## Zest4Kidz Company Limited by Guarantee

### BALANCE SHEET

as at 31 December 2025

		2025	2024
	Notes	€	€
<b>Current Assets</b>			
Cash at bank and in hand	7	16,155	20,068
<b>Creditors: Amounts falling due within one year</b>	8	(1,350)	(1,350)
<b>Net Current Assets</b>		14,805	18,718
<b>Total Assets less Current Liabilities</b>		14,805	18,718
<b>Funds</b>			
Restricted trust funds		8,053	8,082
General fund (unrestricted)		6,752	10,636
<b>Total funds</b>	10	14,805	18,718

We, as Directors' of Zest4Kidz Company Limited by Guarantee, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its surplus or deficit for such a financial year and to otherwise comply with the provisions of Companies Act 2014 relating to financial statements so far as they are applicable to the company.

**Approved by the Board of Directors on 24 February 2026 and signed on its behalf by:**

\_\_\_\_\_  
**Stuart Wilson**  
Director

\_\_\_\_\_  
**Graham Dawson**  
Director

**Zest4Kidz Company Limited by Guarantee**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
<b>Cash flows from operating activities</b>			
Net movement in funds		(3,913)	(3,571)
Cash used in operations		<u>(3,913)</u>	<u>(3,571)</u>
<b>Net decrease in cash and cash equivalents</b>		<b>(3,913)</b>	<b>(3,571)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>20,068</b>	<b>23,639</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b><u>16,155</u></b>	<b><u>20,068</u></b>

# Zest4Kidz Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 1. GENERAL INFORMATION

Zest4Kidz Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the company is 18 Orby Park, The Gallops, Leopardstown, Dublin 18 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

the Company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### **Statement of compliance**

The financial statements of the company for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

#### **Fund accounting**

The following are the categories of funds maintained:

#### **Restricted funds**

Restricted funds are accounted for in accordance with the particular terms of trust arising from the express or implied wishes of donors in so far as these are intended to be binding on the charitable company. Where any such wishes are not intended to be legally binding, they are taken into account and recognised in appropriate designated funds.

#### **Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

Unrestricted funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charitable company and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for specific purposes.

#### **Incoming Resources**

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. All other income is accounted for on an accruals basis.

#### **Resources Expended**

All resources are accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of resources.

## Zest4Kidz Company Limited by Guarantee

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	15% Straight line
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### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

### Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

No charge to current or deferred taxation arises as the charitable company has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, CHY17374.

<b>3. INCOME</b>					
<b>3.1</b>	<b>DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
		€	€	€	€
	Gifts and donations	<u>18,376</u>	<u>-</u>	<u>18,376</u>	<u>21,536</u>
<b>3.2</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
		€	€	€	€
	<b>Grants from governments and other co-funders:</b>				
	Uganda projects	<u>-</u>	<u>22,688</u>	<u>22,688</u>	<u>19,599</u>
<b>4. EXPENDITURE</b>					
<b>4.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>
		€	€	€	€
	General	-	-	2,842	2,842
	Charitable projects in Uganda	-	42,135	-	41,652
		<u>-</u>	<u>42,135</u>	<u>2,842</u>	<u>44,706</u>
<b>4.2</b>	<b>SUPPORT COSTS</b>			<b>Charitable Activities</b>	<b>2025</b>
				€	€
	Support Costs			1,473	1,704
	Governance Costs			1,369	1,350
				<u>2,842</u>	<u>3,054</u>
<b>5. ANALYSIS OF SUPPORT COSTS</b>				<b>2025</b>	<b>2024</b>
				€	€
	Support Costs			1,473	1,704
	Governance Costs			1,369	1,350
				<u>2,842</u>	<u>3,054</u>

## Zest4Kidz Company Limited by Guarantee

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

6. TANGIBLE FIXED ASSETS	Fixtures, fittings and equipment €	Total €	
<b>Cost</b>			
At 31 December 2025	1,565	1,565	
<b>Depreciation</b>			
At 31 December 2025	1,565	1,565	
<b>Net book value</b>			
At 31 December 2025	-	-	
<b>7. CASH AND CASH EQUIVALENTS</b>	<b>2025</b>	2024	
	€	€	
Cash and bank balances	<b>16,155</b>	20,068	
<b>8. CREDITORS</b>	<b>2025</b>	2024	
<b>Amounts falling due within one year</b>	€	€	
Accruals	<b>1,350</b>	1,350	
<b>9. RESERVES</b>	<b>2025</b>	2024	
	€	€	
At the beginning of the year	<b>18,718</b>	22,289	
Deficit for the financial year	<b>(3,913)</b>	(3,571)	
At the end of the year	<b>14,805</b>	18,718	
<b>10. FUNDS</b>			
<b>10.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>	<b>Unrestricted Funds €</b>	<b>Restricted Funds €</b>	<b>Total Funds €</b>
At 1 January 2024	8,004	14,285	22,289
Movement during the financial year	2,632	(6,203)	(3,571)
At 31 December 2024	10,636	8,082	18,718
Movement during the financial year	(3,884)	(29)	(3,913)
At 31 December 2025	<b>6,752</b>	<b>8,053</b>	<b>14,805</b>

## Zest4Kidz Company Limited by Guarantee

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

### 10.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2025 €
<b>Restricted funds</b>					
Restricted	8,082	22,688	42,135	19,418	8,053
<b>Unrestricted funds</b>					
Unrestricted	10,636	18,376	2,842	(19,418)	6,752
<b>Total funds</b>	<b>18,718</b>	<b>41,064</b>	<b>44,977</b>	<b>-</b>	<b>14,805</b>

### 10.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets €	Current liabilities €	Total €
Unrestricted general funds	16,155	(1,350)	14,805
	<b>16,155</b>	<b>(1,350)</b>	<b>14,805</b>

### 11. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 10.

### 12. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 24 February 2026.