

Company registration number: 03628231

Charity registration number: 1077083

Netherthorpe and Upperthorpe Community Alliance

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Netherthorpe and Upperthorpe Community Alliance

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Netherthorpe and Upperthorpe Community Alliance

Trustees' Report

Reference and Administrative Details

The trustees (who are also directors of Netherthorpe and Upperthorpe Community Alliance 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). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Charity registration number: 1077083

Company Registration Number: 03628231

Trustees: A Abdulrub
A M D Butcher (appointed 16 November 2023)
K M Daubney (appointed 17 July 2023)
J A S Grist
S Jones
L C Smith
D S Thornett
K Mudge
R M Womack (appointed 16 November 2023)

Chief Executive Officer: M Dean

Secretary: S Markham

Registered Office: 18 Upperthorpe
Sheffield
South Yorkshire
S6 3NA

Auditor: Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
South Yorkshire
S10 2QD

Bankers: Unity Trust Bank plc
Nine Brindleyplace
Birmingham
B1 2HB

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

Solicitors:

Graysons with Watson Esam Solicitors

4 – 12 Paradise Square

Sheffield

S1 1TB

Taylor Bracewell

17-23 Thorne Road

Doncaster

DN1 2RP

Bhayani HR and Employment Law

59 Shoreham Street

Sheffield

S1 4SB

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Structure, governance and management

The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006. The charity trades as Zest which is a trading name of Netherthorpe and Upperthorpe Community Alliance.

Trustees

Membership of the Charity is open to individuals, community or voluntary groups who live, work or are based in the Netherthorpe, Upperthorpe and Langsett areas of Sheffield or who use the charity's services.

Trustees are appointed so that there are up to 5 Member Trustees, 5 Non-Member Trustees and 2 Co-optees. Member Trustees are elected, on a rotating basis, by member organisations at the Annual General Meeting. Non-member Trustees are selected by the Trustees at a Trustees meeting, taking into account the need for a mix of skills and experience on the Board. Trustees serve a term of office as near to 3 years as possible.

All new trustees are subject to a structured trustee induction process as set out in the Trustees' Terms of Reference.

The trustees delegate all day-to-day decision making concerning staff and resources to the Chief Executive. The Trustees are responsible for all strategic decisions about the charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities

The object of the charity as defined in the memorandum and articles of association is:

The promotion for the benefit of the public of urban regeneration in areas of social and economic deprivation (and in particular in the Netherthorpe, Upperthorpe and Langsett areas of Sheffield).

Further details of the charity's objects are set out in the charity's memorandum and articles of association.

Zest's vision is: 'To enable everyone in our communities to lead healthy and successful lives'.

Zest's mission is:

- (1) To provide a healthy living centre delivering responsive services to tackle local inequalities, including
 - Health and wellbeing
 - Employment and skills
 - Sport, leisure and recreation
- (2) To foster communities where everyone feels welcomed, valued and can fully participate in the life of the community.
- (3) To play an active role in supporting other disadvantaged communities in Sheffield.

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 future activities. All the activities are undertaken to further the charity's charitable purposes for the public benefit.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

We have **four distinct values** that underpin our work and everything we do:

Personalised

To achieve the best personal outcomes we navigate individuals and families through a tailored journey of support that can involve accessing a range of joined up wellbeing support services provided and hosted by Zest.

Inclusive

We strive to keep our services and facilities affordable, physically and culturally accessible. We run a range of tailored sessions including women only and disability specific swim sessions, and host the only ramp access swimming pool in the city.

Asset based

We empower local people and address local need by identifying the strengths within our community.

Collaborative

We collaborate by default to develop innovative approaches and achieve the best outcomes for our local communities.

Achievements and performance

At the time of writing this report we are reminded of the vital importance of our role in standing up for the less heard voices in our community and building unity and strength through our day-to-day community work.

As the threat of race riots loomed in the Summer of 2024, I was very proud to see our City stand in unity and solidarity and say 'not in our name' and provide a clear rebuff to the far right and make it clear that our diversity is our strength.

The recent change in Government and the release of Lord Darzi's report on the critical state of the NHS also points firmly to the value of community infrastructure. Darzi has made it clear that too little is spent in the community to support people to stay active and keep well where they live.

"Creating the conditions across our communities that make it easier for people to be physically active can significantly improve the health of our nation. The infrastructure needed to deliver these conditions already exists, it is however, chronically under-resourced, relying on short-term investment that means organisations who support people at street level with non-judgemental intervention, cannot plan or scale what they do. This needs to change."

A call to action no less and a strong lever for further devolution of power to our region, city and neighbourhoods.

As we look back at 2023-24 we can be very proud of what we have achieved. 'We' represents the staff and volunteers who make us tick, our dedicated charity trustees, our invaluable partner organisations and the community that shape so much of what we do.

Key Achievements

- Celebrating 25 years of Zest; amplifying community voice, leading major area regeneration and evolving into the thriving community enterprise we are today.
- Securing 3 years funding from BBC Children in Need to support our local youth clubs.
- An inclusive leisure programme going from strength to strength with increased participation thanks to a new class programme, more tailored swimming sessions and a new PT service.
- A continued focus on community led cultural celebration including Jamaican Independence Day, Joyous Gospel Choir and Coronation Party.
- Reflecting on a wonderful women-only offer from women only swims, women only fitness classes, cycling and walking activities and girls youth club night.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

- Zest for Work being shortlisted for a VAS Employment & Skills award.
- A thriving volunteer base that runs as a golden thread throughout our offer, from the volunteer run library, digital champions, wellbeing champions, gardeners and community event support!

Celebrating 25 years

We celebrated our 25th anniversary during the year. It was a great time to acknowledge everything we do as an organisation and what we've achieved in the past.

We celebrated with a big birthday bash highlighting some key moments on our journey and invited people to sign our giant birthday card. We were overwhelmed by the many kind comments left by those who use our services.

Something for everyone

We used the opportunity of our birthday to shout out about the many wonderful things Zest does as an organisation with our Something for Everyone campaign. We highlighted the amazing work our teams do to support our local communities with our health, work and training services, our family support networks, our community events and the work we do to support our young people. It was also a great opportunity to thank our volunteers who make it all possible and enable Zest to provide services for everyone in the community.

The Zest Centre: Library Service

The library has supported 5 in house Zest groups for all ages over the year including toddlers, dementia friendly groups, craft groups and English lessons. In addition; partner organisation; ReadEasy, who work in Adult Literacy have started sessions here. There are 3 new volunteers and 1 who went on to gain employment. 4 events have been held, including an author presentation from Joanne Clague who grew up in Upperthorpe, our AGM, a Christmas event and a really successful Zest 25th Birthday event!

The Zest Centre: Food works Cafe

The Food Works Upperthorpe continues to be an amazing resource for everyone who visits the Zest Centre. Providing delicious value meals to the community the cafe has been a major support hub during the cost-of-living crisis with its Pay What You Can Afford and **Just Meals** offerings.

Whether it's an after-swim coffee with friends or popping in for a bite to eat from the delicious food on offer the cafe is there for everyone. But as well as the great food the cafe has worked with Zest for Work to support its Multiply initiative using cooking to help adults with their arithmetic.

Service highlights

- 6000 hot meals served
- 4500 hot drinks served
- 3500 volunteer hours
- 7000kg of carbon saved through hot meals served
- 2500kg carbon saved through Just Meal sales
- Skills sessions throughout the year including Barista training, knife skills, food hygiene level 2 certifications
- 5* hygiene rating

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

The Zest Centre: Leisure Service

“What a brilliant find! Found this remarkable friendly place, this is something else.”

This period focussed on expanding leisure offerings to better serve the community:

- Increasing the capacity for children's swimming lessons by adding more sessions and streamlining payment processes.
- Revamped the timetable to include a new Saturday Parent and Toddler session, tailored for working parents, which contributed to a 45% rise in participation and generated an extra £6,800. Introduction of a men-only session and an early intervention Parent and Toddler session in partnership with Rygate, catering specifically to children with physical disabilities.
- Growth in exercise referral, driven by more dedicated resources and the launch of an in-house cardiac rehabilitation service.
- A flexible approach to private pool hire supported local sports groups, transgender community, and groups with special needs. A new system was also implemented to assist the local ME group, demonstrating commitment to inclusivity and community support.

Service highlights

- Swimming lessons generated an income increase of 51% on the previous period, and an increase in average lesson capacity to 78%.
- Gym and public swim activities grew substantially, with gym attendance up by 36% and swim participation increasing by 30%. Improved staff scheduling to ensure service continuity contributed to a 20% rise in women-only session attendance compared to the previous year.
- Disabled and Quiet Adult swim sessions saw a 25% increase in participation, impacted by timetable revisions and enhanced reputation.
- The introduction of new fitness classes, and continued success of a senior fitness class, attracting over 500 extra customers over the year.
- Expanded our women-only swimming lesson group with an additional female teacher, and upskilled our existing staff, adding three new qualified teachers and an additional aqua instructor for consistent service delivery.
- 56% of gym sessions are now attended by women compared to 34% in the previous reporting period an increase of 119%. Total Women Only attending women only gym sessions have increased from 3303 to 3938: yearly growth of 19.2%.
- 13% increase in Direct Debit memberships. 26% increase in participation of 17-34 year olds, tapping into student market.

What's on the horizon

- Implementing a new swimming lesson management system modern system to enhance operational efficiency, improve communication with service users, and strengthen our reputation.
- Development of environmental sustainability plan as part of a renewed Business Plan.
- Increasing the diversity of gym classes to better cater to the varied needs of our customers.
- Integration of the new Sheffield referral scheme 'Movewell' linking our health and leisure services to provide a holistic approach to exercise referrals and attract more customers.
- Expanding operating hours, to include including Bank Holidays, and a flexible approach to accommodate additional pool hire.
- Enhancing swimming lesson service to be more inclusive for neuro-diverse children by providing an improved one-to-one service.
- Introducing additional revenue-generating options of merchandise sales to enhance customer experience and boost overall income.
- Navigating a programme of major capital works and improvements to the Zest Centre.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

Health & Wellbeing

Local Health Services

“There are some places you go and you get a welcome feel, I definitely feel welcomed at zest and the staff I’ve met here, I’m so glad I reached out to you and started with coaching, I feel like I’m turning my life around, going in the right direction.”

Delivering high quality community-based health and wellbeing services for groups and individuals in our community. The main programme is called People Keeping Well; Zest is part of a city network of locally based, ‘health creation’ activities and services underpinned by community development.

Supported 1340 adults (23% male and 57% female).

77% of people supported had protected characteristics.

Service Highlights

Providing a range of culturally sensitive women's physical activity groups for local women and many this year have learnt to ride bikes and even moved to road cycling.

The LGBTQ+ older people's group celebrated its 2nd anniversary this year and continued to meet monthly, welcoming anyone 50+ who identifies as LGBTQ+.

Establishment of the new Mental Health Peer Support project, providing community based mental health support to students and people who live locally. This is funded by the NHS and via Synergy, a positive new Mental Health alliance in the voluntary sector.

Mental health continues to be a key focus and the team provide a range of support around managing mental health issues and other wellbeing matters via tailored health and wellbeing coaching services.

What's on the Horizon

- The health team will be looking to establish a number of new groups, based on what our clients and groups have told us this year.
- A more culturally appropriate dementia café, serving food and providing activities that are diverse and inclusive.
- A Diabetes support group.
- A chronic pain café, for those managing long term pain.
- Menopause support groups.
- Continuing to pursue funding for mental health services, with a view to have free community counselling services.
- The garden continues to grow! Funding from South Yorkshire Integrated Care Board (ICB) provides a small amount of dedicated staff time to work with our wonderful partners, Percy Street CIC and Foodworks and really rejuvenate the space by encouraging more local people to spend time in nature and improve their wellbeing through green social prescribing.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

City Health Services

Live Lighter Sheffield

“Thank you for everything, my child is a totally different kid now”

Zest delivered the final year of the 5 year city-wide ‘tier 2’ adult child and family weight management service, commissioned by Sheffield City Council.

Service Highlights

- An all-time high number of referrals into the adult service (3847 up from 3391).
- Total number adults/young people supported 1176.
- Successful adult completers exceeding the target of 400.
- Number of family completers 107.
- Front line workers completing brief interventions training 306.
- A very successful final year of the programme.

Children, Young People & Families

“I think I influenced others to get involved in their community and help each other” (volunteer)

The communities team delivered 11 different projects over the year. These projects supported children and their families, as well as our diverse communities. This year has seen the team really work on community development, bringing together other communities and partners in our localities.

Zest have grown and developed the early years and children’s offer, creating a bigger service to meet the need of the communities we serve.

The team have delivered a range of courses, activities, groups and events in the local community and through the wider city. Working hard to gain the trust lesser heard communities, working with people to improve these communities, and act as a conduit so everyone’s voices can be heard by the Council and other agencies.

The service supported 1292 adults and supported 1471 young people.

The service supported 102 volunteers.

75% of people supported were from local Ethnic Minority Communities.

Service highlights

- ‘This Community Can’ team brought together our communities with a range of wonderful events - Jamaican Independence celebration, Coronation Party, Joyous Gospel Choir event reaching out to new participants and partners and work with our new local Ukrainian communities.
- A new project was established supporting dad’s who experience mild mental health challenges. Through this we identified a clear need for Dad and Toddler groups, the first one we started had 16 Dads attending, with the demand and attendance consistently increasing since then.
- Holiday Activities & Food Programme: We supported schools to deliver full summer programme. Families were more willing to attend school provision due to existing trust relationships. This resulted in a 400% increase in attendance from this area, including families that were previously disengaged from school.
- Empowering Parents Empowering Communities has been over performing targets resulting in the contract being renewed for a further 3 years with 3 volunteers gaining employment.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

What's on the horizon

In the coming year, focus will shift to retain our existing services, with some contracts coming to an end in March. Buoyed by the autumn budget; expecting to see our work with children and education expand, particularly, Early Start and Family Hub work expand and continue.

Local anchor and community work will continue, with grass roots groups growing in Upperthorpe, Netherthorpe and Langsett. Our focus in this area will be community integration and strengthening. Cost of living support will be integral in this area and supported by the Shared Prosperity Fund.

Working to expand primary provision, restarting a free homework club for primary children, as well as afterschool and holiday activities.

Supporting our Young People

The Zest youth offer is centred on provision of locally rooted neighbourhood youth clubs shaped by local young people and offering a range of workshops, positive activities, trips and residentials that help people feel more confident and resilient, improve their life skills, develop a stronger voice and to feel safer in the community.

Total number adults/young people supported: 213 (Male 153, Female 60).

91% of the young people supported were from local Ethnic Minority communities including young people with Yemeni, Somali and Black Caribbean backgrounds.

3 people supported to becoming volunteers.

Service highlights

- Boosted by the announcement of a further 3 years funding from BBC Children in Need, the local youth club offer continues to go from strength to strength.
- Delivery of a variety of self-awareness sessions over the year including a self-confidence session. We also had a session around how are you feeling today and how they felt about certain situations for example how they feel about meeting new people, moving to a new school or area.
- Cooking sessions have been provided to introduce the young people to new skills.
- There have been various joint trips throughout the year with two youth clubs from the Walkley and Hillsborough ward to encourage the young people to meet new friends and encourage partnership working.
- The young people have had access to a community based trusted adult who is able to build effective relationships with young people. The service has been used by young people attending to have a general chat; resulted in some young people being enrolled onto counselling sessions.

What's on the horizon

- Strengthening local partnerships with the YAFA youth club and SWFC Community Programme.
- Developing the young workforce including establishing a development pathway with Reach Up Youth.
- Developing a workforce with the skills needed to support young people's day to day issues.
- Supporting board members understand the youth department and development.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

Work and Training Services

“Really friendly, kind and caring staff willing to help you in whatever way they can. I really appreciate their time and effort. I enjoyed both course I attended and found them interesting and engaging...Thank you!”

Zest provides a range of tailored employment support services and training courses to help individuals develop employability skills, secure work, and progress in their careers. Our free, impartial Information, Advice, and Guidance (IAG) service supports customers with personalised action plans, regular progress reviews, and access to IT resources for job searching.

The service also offers mental health support, including anxiety management and managing depression courses, alongside the Multiply programme to boost adult numeracy skills.

Zest helps facilitate volunteering and work placements, and offers mock interviews, to build confidence. We also support employers by matching them with suitable candidates.

An experienced staff team ensure that services are confidential, respectful, and tailored to individual needs. Zest is committed to delivering high-quality, up-to-date guidance, with a focus on health and wellbeing.

The service supported 39 people to volunteer.

37% of volunteers were from the local Ethnic Minority Communities.

123 clients engaged and supported to access employment and training (51% from local Ethnic Minority communities).

47 clients supported into employment or training.

66 people participated in the multiply numeracy programme.

Service highlights

- Issued 671 foodbank vouchers over the 12 months, averaging nearly 56 vouchers per month, or approximately 12 per week.
- One of three projects to be shortlisted for an employment and skills award in Sheffield through the Voluntary Action Sheffield awards.
- Working in partnership with down2youthisotherapy, Green Tree Therapy, Purple Shoot, Learn for Life and IDAS.
- Local employers Leahurst nursing home, NHS and South Yorkshire Fire & Rescue.
- ZFW was the first provider in the city to achieve its targets on the ESF pathways project.
- Installation of Community Access Point for additional advice service capacity.

What's on the horizon

- Zest for work to move to the Zest centre to improve service integration.
- New 6 month pilot project to start in the Autumn called 'Certified Return to Work' to support people out of work with complex barriers.
- Mental Health Educational Project has been extended until March 2026.
- Extending our reach to include Stannington and Stocksbridge, for outreach, events to provide employment and training support.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

Supporting the local economy

Zest worked closely with local traders and community groups in Walkley, Upperthorpe & Infirmary Road to revise our local high streets. The initiative was part of Sheffield City Council's Economic Recovery Fund (ERF).

Service highlights

Initiative highlights have included:

- Cash injections to renovate six shop fronts and make them more appealing to shoppers.
- Improvements to high streets including new seating, planting.
- Sponsorship to support seasonal events which have attracted hundreds of shoppers.
- Additions to the large-scale street art initiative linking Upperthorpe and Walkley with more than 30 street artworks to brighten up the area by covering surfaces blighted by graffiti.
- In addition, part of the project included revitalising Walkley Festival. The hugely popular festival had been suspended for a number of years due to lack of funding. Being able to bring it back helped to lift community spirit and promote local enterprise.

What's on the horizon

Phase 2 of the ERF programme concludes towards the end of the year with plans for six trees to line the pavement on Infirmary Road, custom bin wraps across the area, the further extension of the Arts Trail to include two large scale murals and at least six shop shutters as well as new finger post signage linking Upperthorpe with Philadelphia and Infirmary Road.

Zest are planning to provide a legacy to the project by supporting a newly formed social enterprise to continue providing seasonal market events in Walkley including the hugely successful festival which this year attracted more than 2,000 visitors.

Subsidiary and other controlled companies

The charity also controls Upperthorpe and Netherthorpe Healthy Living Centre Trust, a registered charity (Charity number 1090345) and a company limited by guarantee (company number 4258284), as it is able to appoint and remove trustees in that charitable company. Its incoming resources for the year were £80,000 (2023: £80,000) and its total resources expended were £175,863 (2022: £174,203), leaving a net decrease in funds of £95,863 (2023: £94,423). At 31 March 2024 the net assets of Upperthorpe and Netherthorpe Healthy Living Centre Trust were £766,407 (2022: £862,270).

Financial review

The group has made a deficit of £336,151 in the year (2023: deficit of £200,094). Unrestricted funds are showing a surplus of £17,709 (2023: deficit of £45,101) and restricted funds are showing a deficit of £353,860 (2023: deficit of £154,993) for the year. At 31 March 2024 total fund balances were £1,608,942 of which £764,036 were unrestricted and £844,906 were restricted.

The charity has made a deficit of £240,288 in the year (2023: deficit of £105,671). Unrestricted funds are showing a surplus of £33,180 (2022: deficit of £31,070) and restricted funds are showing a deficit of £273,468 (2023: deficit of £74,601) for the year. At 31 March 2024 total fund balances were £842,535 of which £666,976 were unrestricted and £175,559 were restricted.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

Reserves Statement

The charity maintained its reserves policy during the year and agreed that funds of £225,000 should be held in reserve.

The reserves are held to support organisational resilience. This is considered prudent given the short-term grant and contract funding cycles that the charity is subject to. This is characteristic of the local and national voluntary, community and social enterprise sector; tied to the ongoing downward pressure on national and local government funding.

This 'resource for resilience' includes but is not limited to:

- Bridging defined financial gaps in contracts and services that allow for maintenance of essential services for our beneficiaries. For example, funding a service whilst awaiting the outcome of a funding application.
- Accounting for redundancy costs associated with contracts and services coming to an end.
- Underwriting of 'opening' deficit budgets, where funding levels are not yet clearly defined [at the start of the annual funding cycle] but where there is a clearly defined plan to address the stated deficit.
- Covering a loss of income due to periods of Zest Centre closure, for example, to undertake essential repairs and maintenance or due to a pandemic.
- Investing to save, for example, purchasing ITC equipment or other capital investment that supports future viability.

Any call on reserves must be approved by the Board of Trustees and monitored using a quarterly financial risk management plan.

The Trustees agreed that any surplus above that needed for reserves may be re-invested to support charitable activities and that any such re-investment will be agreed by the Trustees.

Free unrestricted reserves at 31 March 2024 were £213,025 an increase of £65,200. This is 5% below the target of £225,000. Ongoing financial risk management and monitoring alongside clear business development objectives ensure the company retains a secure footing that minimises any call on reserves.

Zest Future Plans

Zest is part of a renewed collaborative drive to create a fairer and more prosperous City for all its citizens. The Sheffield City Goals provide us with direction and aspiration ('our North Star'); the emergent City Growth Plan is centred on a twin track of increased productivity and lowering inequality; and the Fair & Healthy Sheffield Plan is underpinned by the need to tackle racism and discrimination as one of 8 building blocks.

"The aim of the plan is to close unfair gaps in length and quality of life by improving the health and wellbeing of those worst off the fastest"

Our attention now turns to how this ambition will be turned into action and how it plays out at neighbourhood level. Zest and its community sector partners have a central role to play, recognising that public investment remains restrictive but that there is increased appetite for devolution of power and resource to our regions, cities and neighbourhoods.

There are 3 C's to illustrate the drivers that will help Zest shape a better and brighter future for everyone in our community over the next 12 months and beyond.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

(1) City Goals alignment

The City Goals were developed with the citizens of Sheffield to define the kind of City we want to live in. One of the key themes is "A Sheffield of Thriving Communities" and one of the goals tied to this ambition is:

"We all have our say over what happens in our neighbourhoods and shape our city around fairness, equity, wellbeing and combating poverty."

Zest will be working to ensure our vision, mission and ambition aligns to this goal and other relevant goals. At a local level we want to ensure we are clear on how we can play our part, take local responsibility and stimulate systematic change.

(2) Community Conversations

Tied to the City Goals work is a need to build on our community development foundations and engage in a set of more formal conversations with our community so we are clear on what is important to them, we understand their challenges and aspirations and that we can use this insight to shape our future neighbourhood and define our ambitions for the next 3-5 years.

(3) Capital Investment

Zest have been working in partnership with Sheffield City Council over a number of years to secure the future of the Zest Centre, to ensure it can remain a pivotal community asset for future generations.

This is centred on major investment as part of the City Leisure Strategy, which recognised the valuable role of the Zest Centre in providing accessible leisure and related community services. This work will be further shaped over the coming 12 months; including a renewed lease, phased capital investment plan and a refreshed Business Plan that better defines how we will achieve our 'triple bottom line' (Economic, Social and Environmental).

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. During 2023/24 the trustees received reports and held meetings to assess financial and other risks to the company and agreed strategies to mitigate key risks. This is captured in a Company Risk Management Action Plan.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charitable company on 16/12/2024 and signed on its behalf by:



.....
L C Smith
Trustee

Netherthorpe and Upperthorpe Community Alliance

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Netherthorpe and Upperthorpe Community Alliance for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group 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 parent charitable company and the group 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Netherthorpe and Upperthorpe Community Alliance

Independent Auditor's Report to the Members of Netherthorpe and Upperthorpe Community Alliance

Opinion

We have audited the financial statements of Netherthorpe and Upperthorpe Community Alliance (the 'charitable parent company') and its subsidiary (the 'group') for the year ended 31 March 2024, which comprise the Consolidated Statement of Financial Activities, Statement of Financial Activities, Consolidated Balance Sheet, Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements or a material misstatement in the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Netherthorpe and Upperthorpe Community Alliance

Independent Auditor's Report to the Members of Netherthorpe and Upperthorpe Community Alliance (continued)

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Netherthorpe and Upperthorpe Community Alliance

Independent Auditor's Report to the Members of Netherthorpe and Upperthorpe Community Alliance (continued)

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The charitable company is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the charitable company and the environment it operates within, we determined that the laws and regulations which were most significant included FRS 102, Companies Act 2006, Health and Safety regulations and the Charities Act 2011. We considered the extent to which non-compliance with these laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries to improve the company's result for the period, and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management and those responsible for legal compliance procedures within the charitable company to obtain an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of Trustee meetings;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.

There are inherent limitations in the audit procedures described above and the more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor-s-responsibilities-for. This description forms part of our auditor's report.

Netherthorpe and Upperthorpe Community Alliance

Independent Auditor's Report to the Members of Netherthorpe and Upperthorpe Community Alliance (continued)

Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S Bladen

.....
Simon Bladen (Senior Statutory Auditor)

For and on behalf of Hawsons Chartered Accountants, Statutory Auditor

Pegasus House
463a Glossop Road
Sheffield
South Yorkshire
S10 2QD

Date: 17/12/2024
.....

Netherthorpe and Upperthorpe Community Alliance

Consolidated Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Incoming resources					
Donations and gifts	2	368	-	368	496
Charitable activities	2	1,009,232	818,217	1,827,449	2,126,612
Other trading activities	4	896	-	896	432
Investment income	5	44,517	-	44,517	42,490
Total Incoming resources		<u>1,055,013</u>	<u>818,217</u>	<u>1,873,230</u>	<u>2,170,030</u>
Resources expended					
Charitable activities	6	<u>1,037,304</u>	<u>1,172,077</u>	<u>2,209,381</u>	<u>2,370,124</u>
Total expenditure		<u>1,037,304</u>	<u>1,172,077</u>	<u>2,209,381</u>	<u>2,370,124</u>
Net incoming resources/(outgoing resources)		17,709	(353,860)	(336,151)	(200,094)
Transfers between funds		<u>(39,761)</u>	<u>39,761</u>	<u>-</u>	<u>-</u>
Net movement in funds		(22,052)	(314,099)	(336,151)	(200,094)
Reconciliation of funds					
Total funds brought forward		<u>786,088</u>	<u>1,159,005</u>	<u>1,945,093</u>	<u>2,145,187</u>
Total funds carried forward	16	<u><u>764,036</u></u>	<u><u>844,906</u></u>	<u><u>1,608,942</u></u>	<u><u>1,945,093</u></u>

The notes on pages 23 to 48 form an integral part of these financial statements.

Netherthorpe and Upperthorpe Community Alliance

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Incoming resources					
Donations and gifts	2	368	-	368	496
Charitable activities	2	1,009,232	818,217	1,827,449	2,126,612
Other trading activities	4	896	-	896	432
Investment income	5	44,517	-	44,517	42,490
Total incoming resources		<u>1,055,013</u>	<u>818,217</u>	<u>1,873,230</u>	<u>2,170,030</u>
Resources expended					
Charitable activities	6	<u>1,021,833</u>	<u>1,091,685</u>	<u>2,113,518</u>	<u>2,275,701</u>
Total expenditure		<u>1,021,833</u>	<u>1,091,685</u>	<u>2,113,518</u>	<u>2,275,701</u>
Net incoming resources/(outgoing resources)		<u>33,180</u>	<u>(273,468)</u>	<u>(240,288)</u>	<u>(105,671)</u>
Net movement in funds		33,180	(273,468)	(240,288)	(105,671)
Reconciliation of funds					
Total funds brought forward		<u>633,796</u>	<u>449,027</u>	<u>1,082,823</u>	<u>1,188,494</u>
Total funds carried forward	16	<u><u>666,976</u></u>	<u><u>175,559</u></u>	<u><u>842,535</u></u>	<u><u>1,082,823</u></u>

The notes on pages 23 to 48 form an integral part of these financial statements.

Netherthorpe and Upperthorpe Community Alliance

(Registration number: 03628231)

Consolidated Balance Sheet as at 31 March 2024

		31 March 2024		31 March 2023	
	Note	Group £	Company £	Group £	Company £
Fixed assets					
Tangible assets	11	1,220,358	456,245	1,348,241	488,358
Current assets					
Debtors	13	110,373	163,033	127,741	128,605
Cash at bank and in hand		391,527	336,573	548,555	545,304
		<u>501,900</u>	<u>499,606</u>	<u>676,296</u>	<u>673,909</u>
Creditors: Amounts falling due within one year	14	<u>(113,316)</u>	<u>(113,316)</u>	<u>(79,444)</u>	<u>(79,444)</u>
Net current assets		<u>388,584</u>	<u>386,290</u>	<u>596,852</u>	<u>594,465</u>
Net assets		<u>1,608,942</u>	<u>842,535</u>	<u>1,945,093</u>	<u>1,082,823</u>
Charity funds:					
Restricted funds	16	844,906	175,559	1,159,005	449,027
Unrestricted funds	17	<u>764,036</u>	<u>666,976</u>	<u>786,088</u>	<u>633,796</u>
Total charity funds		<u>1,608,942</u>	<u>842,535</u>	<u>1,945,093</u>	<u>1,082,823</u>

The financial statements on pages 19 to 48 were approved by the trustees, and authorised for issue on 16/12/2024 and signed on their behalf by:



.....
L C Smith
Trustee

The notes on pages 23 to 48 form an integral part of these financial statements.

Netherthorpe and Upperthorpe Community Alliance

Consolidated Statement of Cash Flows for the Year Ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash expenditure	(336,151)	(200,094)
Adjustments to cash flows from non-cash items		
Depreciation	151,871	175,869
Investment income	(2,230)	(847)
Loss on disposal of tangible fixed assets	-	4,120
	<u>(186,510)</u>	<u>(20,952)</u>
Working capital adjustments		
Decrease in debtors	17,368	168,293
Increase/(decrease) in creditors	<u>33,872</u>	<u>(111,709)</u>
Net cash flows from operating activities	<u>(135,270)</u>	<u>35,632</u>
Cash flows from investing activities		
Interest received	2,230	847
Acquisitions of tangible assets	<u>(23,988)</u>	<u>(95,129)</u>
Net cash flows from investing activities	<u>(21,758)</u>	<u>(94,282)</u>
Net decrease in cash and cash equivalents	(157,028)	(58,650)
Cash and cash equivalents at 1 April	<u>548,555</u>	<u>607,205</u>
Cash and cash equivalents at 31 March	<u><u>391,527</u></u>	<u><u>548,555</u></u>

The notes on pages 23 to 48 form an integral part of these financial statements.

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material to the charitable company's affairs.

Statutory information

Netherthorpe and Upperthorpe Community Alliance is a company (No. 03628231) and charity (No. 1077083) domiciled in England and Wales. The address of its registered office is: 18 Upperthorpe, Sheffield, South Yorkshire, S6 3NA.

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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 in 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.

Basis of preparation

Netherthorpe and Upperthorpe Community Alliance meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Basis of consolidation

The financial statements consolidate the accounts of Netherthorpe and Upperthorpe Community Alliance and its controlled undertaking, Upperthorpe & Netherthorpe Healthy Living Centre Trust.

Exemptions for qualifying entities

The charitable company has taken advantage of the exemption from preparing a statement of cashflows on the basis that it is a qualifying entity and the group cashflow statement included within these financial statements includes the company's cashflows.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In making that assessment, the trustees have specifically considered the impact of the coronavirus on the operations of the charity, alongside actions taken to mitigate that impact. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors and which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

1 Accounting policies (continued)

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants received are allocated between activities and between restricted and unrestricted funds according to their nature.

Income from investments is included in the year in which it is receivable.

Income is deferred when income has been received in advance relating to a contract to perform a service, where that service has not yet been provided, either in full or in part.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Where the amount paid for the rental of the land and buildings used by the charity is below the commercial rate, a donation is included in income for the difference between the commercial rate and the amount actually paid by the charity.

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Resources expended

Resources expended are recognised in the year in which they are incurred.

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes grants made to projects, costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant expenditure is included based on the date that individual projects' expenditure has been incurred, rather than the date that the grants are defrayed to the projects.

Governance costs included those costs associated with meeting constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource, and include irrecoverable VAT.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

1 Accounting policies (continued)

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Asset class	Depreciation method and rate
Leasehold buildings	straight line over the life of the lease
Leasehold property improvements	4% straight line
Plant and machinery	33%/20% and 10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Fixed assets costing less than £500 are not capitalised.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss if any.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

1 Accounting policies (continued)

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the statement of comprehensive income.

Judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. There are no judgements or estimates which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

2 Donations and gifts

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Donations and gifts	368	368	496	496
	<u>368</u>	<u>368</u>	<u>496</u>	<u>496</u>
	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Analysis by fund				
Unrestricted fund	368	368	496	496
Restricted fund	-	-	-	-
	<u>368</u>	<u>368</u>	<u>496</u>	<u>496</u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

3 Income from charitable activities

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Sales within charitable activities	594,341	594,341	463,631	463,631
Services provided	1,233,108	1,233,108	1,662,981	1,662,981
	<u>1,827,449</u>	<u>1,827,449</u>	<u>2,126,612</u>	<u>2,126,612</u>

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Analysis by fund				
Unrestricted fund	1,009,232	1,009,232	912,825	912,825
Restricted fund	818,217	818,217	1,213,787	1,213,787
	<u>1,827,449</u>	<u>1,827,449</u>	<u>2,126,612</u>	<u>2,126,612</u>

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
SCC - Empowering Parents Empowering Communities	32,500	32,500	20,000	20,000
SCC - Behavioural Change	17,057	17,057	(743)	(743)
SCC – Tobacco Control Related Education	-	-	50,000	50,000
SCC – Live Lighter	292,867	292,867	295,040	295,040
SCC – Live Lighter Extension	-	-	115,820	115,820
SCC – Community Wellbeing Programme	111,808	111,808	103,006	103,006
SCC – Social Prescribing	52,589	52,589	29,349	29,349
SCC – Winn Gardens	-	-	6,000	6,000
SCC – Dementia	39,000	39,000	43,000	43,000
HAF – Winter	23,520	23,520	16,653	16,653
HAF – Easter	21,001	21,001	19,435	19,435
HAF – Half term	8,994	8,994	7,613	7,613
HAF - Summer	90,396	90,396	83,414	83,414
HAF – Coordinator	6,300	6,300	52,938	52,938
SCC – Upperthorpe Library	25,000	25,000	25,000	25,000
Other small contracts	16,883	16,883	52,062	52,062
UHLC Service Level Agreement	80,000	80,000	80,000	80,000
The National Lottery Community Fund - This Community Can	67,186	67,186	128,475	128,475
BBC Children in Need	-	-	49,384	49,384
SCC - Capital Receipts	8,996	8,996	48,161	48,161
Other small grants	6,585	6,585	16,879	16,879

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

3 Income from charitable activities (continued)

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Voluntary Action	-	-	10,000	10,000
ERF Walkley	(683)	(683)	124,847	124,847
SCC - Anxiety and Depression Educational Programme	24,129	24,129	30,065	30,065
Jubilation income	200	200	10,000	10,000
Pathways to Success	15,940	15,940	23,909	23,909
Resilient Communities	50,000	50,000	50,000	50,000
SSC - Social Accountability	-	-	10,192	10,192
CCG – Mental Health	-	-	23,898	23,898
Parents & Carers	27,857	27,857	41,616	41,616
SCC - Universal Youth	-	-	59,976	59,976
PKW Early Years	11,426	11,426	10,976	10,976
SCC - CIL	-	-	26,016	26,016
Multiply 2023	18,850	18,850	-	-
Shared Prosperity	9,833	9,833	-	-
Faces	9,550	9,550	-	-
Advice Triage	7,469	7,469	-	-
Family Hub Champions	20,000	20,000	-	-
Dads Mental Health	40,000	40,000	-	-
Baby EPEC & Us	30,000	30,000	-	-
PSF Synergy	12,438	12,438	-	-
Walkley Youth	17,495	17,495	-	-
Compass	14,424	14,424	-	-
UK SPF Employment	18,498	18,498	-	-
Reaching Communities	5,000	5,000	-	-
Total services provided	<u>1,233,108</u>	<u>1,233,108</u>	<u>1,662,981</u>	<u>1,662,981</u>

4 Income from other trading activities

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Non-charitable trading activities	896	896	432	432
	<u>896</u>	<u>896</u>	<u>432</u>	<u>432</u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

5 Investment income

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Rental income	42,287	42,287	41,643	41,643
Interest receivable	2,230	2,230	847	847
	<u>44,517</u>	<u>44,517</u>	<u>42,490</u>	<u>42,490</u>

6 Expenditure on charitable activities

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Staff costs	1,279,209	1,279,209	1,337,606	1,337,606
Depreciation and impairment	151,871	56,101	175,869	80,099
Training and recruitment	9,154	9,154	5,237	5,237
Rent, rates, insurance and utilities	293,447	293,447	248,496	248,496
Printing, postage and stationery	8,957	8,957	8,792	8,792
Repairs and renewals	60,145	60,145	83,324	83,324
Travel and volunteer expenses	5,073	5,073	7,753	7,753
Community activities	197,244	197,244	185,667	185,667
Cleaning and security costs	36,801	36,801	30,463	30,463
Subscriptions	6,065	6,065	7,551	7,551
Equipment hire	11,102	11,102	12,497	12,497
Advertising and publicity	10,675	10,675	24,913	24,913
Legal, professional and consultancy fees	3,863	3,863	27,979	29,419
General expenses	85,250	85,157	72,066	71,973
	<u>2,158,856</u>	<u>2,062,993</u>	<u>2,228,213</u>	<u>2,133,790</u>
Grant funding of activities	29,041	29,041	126,455	126,455
Allocated support costs	21,484	21,484	15,456	15,456
	<u>2,209,381</u>	<u>2,113,518</u>	<u>2,370,124</u>	<u>2,275,701</u>
	<u>2,209,381</u>	<u>2,113,518</u>	<u>2,370,124</u>	<u>2,275,701</u>

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Analysis by fund				
Unrestricted funds	1,037,304	1,021,833	1,001,344	987,313
Restricted funds	1,172,077	1,091,685	1,368,780	1,288,388
	<u>2,209,381</u>	<u>2,113,518</u>	<u>2,370,124</u>	<u>2,275,701</u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

7 Grants payable

Analysis of grants

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Al-Khaimah Restaurant	-	-	1,000	1,000
The African Women's Health Group	-	-	6,905	6,905
Aspiring Community Together Ltd	-	-	6,000	6,000
Disability Sheffield	-	-	3,000	3,000
Firvale Community Hub	-	-	6,000	6,000
ISRAAC Somali Community Association	-	-	5,340	5,340
Manor & Castle Dev Trust Ltd	-	-	3,938	3,938
Roshni Sheffield Women's Resource Centre	-	-	6,000	6,000
Sheffield & District African Caribbean Community Association	-	-	5,400	5,400
Sheffield Mencap & Gateway	-	-	7,500	7,500
Sheffield Wednesday FC Community Programme	-	-	9,166	9,166
ShipShape Health & Wellbeing Ltd	-	-	11,940	11,940
Shutter Arkwork & Sign Work	2,410	2,410	10,065	10,065
SOAR Community (BP)	-	-	6,000	6,000
St John's, Owlerton	-	-	1,618	1,618
Stocksbridge Community Leisure Centre	-	-	4,500	4,500
Telecoms Project	3,734	3,734	9,539	9,539
Wedoliver.com Limited	-	-	1,000	1,000
Peachzz	14,000	14,000	-	-
Walkley Community Forum	3,000	3,000	-	-
Other small grants	5,897	5,897	18,614	18,614
Grants to individuals	-	-	2,930	2,930
	<u>29,041</u>	<u>29,041</u>	<u>126,455</u>	<u>126,455</u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

8 Support costs

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Audit fee	16,526	16,526	12,000	12,000
Legal and professional fees	4,958	4,958	3,456	3,456
	<u>21,484</u>	<u>21,484</u>	<u>15,456</u>	<u>15,456</u>

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation	151,871	175,869
Fees payable to the Charity's auditors in respect of:		
The audit of the Charity's annual accounts	10,500	10,000
All non-audit services not included above	<u>6,026</u>	<u>2,000</u>

10 Staff costs

The aggregate payroll costs were as follows:

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Wages and salaries	1,156,280	1,156,280	1,195,988	1,195,988
Social security costs	77,752	77,752	94,245	94,245
Pension costs	45,177	45,177	47,373	47,373
	<u>1,279,209</u>	<u>1,279,209</u>	<u>1,337,606</u>	<u>1,337,606</u>
	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Management and administration	12	12	12	12
Service delivery – contracted	62	62	52	52
Service delivery - casual	12	12	11	11
	<u>86</u>	<u>86</u>	<u>75</u>	<u>75</u>

No trustees, nor any persons connected with them, have received any remuneration from the group during the year (2023: £Nil).

No trustees have received any reimbursed expenses from the charity during the year (2023: £Nil).

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

10 Staff costs (continued)

The total employee benefits of the key management personnel of the charitable company were £190,008 (2023 - £184,363). The key management personnel of the charity comprise the trustees and the Senior Management Team, which at the year end comprises the staff members listed below:

Chief Executive Officer
Finance Manager and contracts
Health Service Manager
Employment and Skill Service Manager
Communities Manager

11 Tangible fixed assets

Group

	Land and buildings £	Improvements To Leasehold Property £	Fixtures, Fittings and Equipment £	Total £
Cost				
At 1 April 2023	2,563,404	971,603	636,374	4,171,381
Additions	-	10,275	13,713	23,988
At 31 March 2024	<u>2,563,404</u>	<u>981,878</u>	<u>650,087</u>	<u>4,195,369</u>
Depreciation				
At 1 April 2023	1,703,522	579,697	539,921	2,823,140
Charge for the year	95,770	39,275	16,826	151,871
At 31 March 2024	<u>1,799,292</u>	<u>618,972</u>	<u>556,747</u>	<u>2,975,011</u>
Net book value				
At 31 March 2024	<u>764,112</u>	<u>362,906</u>	<u>93,340</u>	<u>1,220,358</u>
At 31 March 2023	<u>859,882</u>	<u>391,906</u>	<u>96,453</u>	<u>1,348,241</u>

The leasehold property owned by the subsidiary charitable company is subject to a legal charge held by The Secretary of State for Health for £499,152.

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

11 Tangible fixed assets (continued)

Charitable company

	Improvements To Leasehold Property £	Fixtures, Fittings and Equipment £	Total £
Cost			
At 1 April 2023	971,603	530,745	1,502,348
Additions	10,275	13,713	23,988
At 31 March 2024	981,878	544,458	1,526,336
Depreciation			
At 1 April 2023	579,697	434,293	1,013,990
Charge for the year	39,275	16,826	56,101
At 31 March 2024	618,972	451,119	1,070,091
Net book value			
At 31 March 2024	362,906	93,339	456,245
At 31 March 2023	391,906	96,452	488,358

12 Subsidiary

The trustees of Netherthorpe and Upperthorpe Community Alliance control Upperthorpe and Netherthorpe Healthy Living Centre Trust. Therefore, they are in a position to govern the financial and operating policies of Upperthorpe and Netherthorpe Healthy Living Centre Trust in order to obtain benefits from its activities.

Name	Company number	Registered office	Class of share	Holding
Upperthorpe & Netherthorpe Healthy Living Centre Trust	04258284	18 Upperthorpe, Sheffield, South Yorkshire S6 3NA	N/A	N/A

The financial results of the subsidiary for the year were:

Income	Expenditure	Deficit for the year	Net assets
£	£	£	£
80,000	(175,863)	(95,863)	766,407

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

13 Debtors

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Trade debtors	83,308	83,308	103,424	103,424
Due from group undertakings	-	53,494	-	-
Other debtors	10,357	9,523	9,066	9,930
Prepayments and accrued income	16,708	16,708	15,251	15,251
	<u>110,373</u>	<u>163,033</u>	<u>127,741</u>	<u>128,605</u>

14 Creditors: amounts falling due within one year

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Trade creditors	40,113	40,113	28,124	28,124
Other creditors	8,840	8,840	6,921	6,921
Accruals	45,125	45,125	39,274	39,274
Deferred income	19,238	19,238	5,125	5,125
	<u>113,316</u>	<u>113,316</u>	<u>79,444</u>	<u>79,444</u>

15 Deferred income

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Deferred income at 1 April 2023	5,125	5,125	4,386	4,386
Amounts released from previous periods	(5,125)	(5,125)	(4,386)	(4,386)
Resources deferred in the period	19,238	19,238	5,125	5,125
Deferred income at year end	<u>19,238</u>	<u>19,238</u>	<u>5,125</u>	<u>5,125</u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Restricted funds

2024

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Charity					
SCC – CIL Walkley Ward	(437)	3,000	(2,563)	-	-
SCC – ESF	-	17,057	(17,057)	-	-
SCC – Healthy Communities Programme	13,707	55,594	(69,301)	-	-
ZEST fundraising	573	207	(780)	-	-
Empowering Communities	5,503	32,500	(32,823)	-	5,180
Alliance of Sport - Level the Playing Field	3,548	-	(3,548)	-	-
Tesco Jacks	1	1,849	(1,850)	-	-
SCC – ERF	26,618	-	(26,618)	-	-
SCC – Device Loan Scheme	2,503	-	(2,503)	-	-
SCC - Dementia ITT (Hillsborough)	6,082	19,500	(19,180)	-	6,402
Donations - Library Fundraising	6,859	2,605	(3,732)	-	5,732
SCC – Dementia Upperthorpe	6,083	19,500	(19,141)	-	6,442
SCC – FACES (Family Adult Community Education Service)	-	9,550	(9,550)	-	-
BBC Children in Need	24,713	-	(24,713)	-	-
National Lottery Community Fund - This Community Can	103,386	67,186	(148,768)	-	21,804
NHS – City SP 2021	-	31,417	(31,417)	-	-
SCC – Social Prescribing	784	21,172	(21,956)	-	-
SCC – HAF Winter	1	23,520	(23,521)	-	-
SCC – HAF Easter	(8,532)	21,001	(25,515)	-	(13,046)
SCC – HAF Summer	-	90,396	(90,396)	-	-
SCC – HAF Half-Term	970	8,994	(8,135)	-	1,829
SCC – HAF Capital	3,128	-	(3,128)	-	-
SCC – HAF Coordinator	42,275	6,300	(47,529)	-	1,046
SCC – This Girl Can	5,198	-	(499)	-	4,699
SCC – Community Champions	1,803	10,027	(11,830)	-	-
SCC – Live Lighter Extension	70,053	-	(70,053)	-	-

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Restricted funds (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
NHS – CCG 3 Tier	29,928	-	(1,719)	-	28,209
NHS – Student Mental Health	18,522	271	(18,793)	-	-
Sport England - Leading The Way	6,960	706	(1,503)	-	6,163
Parents and carers	-	27,857	(27,857)	-	-
Universal Small	-	15,940	(15,940)	-	-
Multiply	1,400	18,850	(20,250)	-	-
Small grants	(1,562)	4,857	-	-	3,295
Resilient Communities	2,464	50,000	(52,464)	-	-
PWK Early years	1	11,426	(11,427)	-	-
Jubilation	-	200	(200)	-	-
Youth Winn	411	-	(411)	-	-
TCC Ward Pot	1,226	-	(1,226)	-	-
North LAC Youth	2,999	-	(2,999)	-	-
Community Development LAC	8,500	-	-	-	8,500
New Base	383	-	(383)	-	-
Walkley TAP ERF	3,000	-	(3,000)	-	-
SCC – Universal Health	59,976	-	(59,976)	-	-
Shared Prosperity	-	9,833	(532)	-	9,301
Stocksbridge Uni Youth	-	1,324	(1,324)	-	-
Dads Mental Health	-	40,000	(14,308)	-	25,692
Baby EPEC & Us	-	30,000	(10,949)	-	19,051
Winn Gardens Fun Day	-	1,111	(1,111)	-	-
Family Hub Champions	-	20,000	(5,232)	-	14,768
Walkley	-	9,458	(8,458)	-	1,000
Walkley Youth	-	8,037	-	-	8,037
Hillsborough Cost of Living	-	1,300	-	-	1,300
University of York	-	2,497	(2,497)	-	-
Mental Health	-	24,129	(24,129)	-	-
Advice Triage	-	7,469	(7,469)	-	-
UK SPF Employment	-	18,498	(18,498)	-	-
Compass	-	14,424	(4,269)	-	10,155
Community Wellbeing Programme	-	46,217	(46,217)	-	-
PSF Synergy	-	12,438	(12,438)	-	-
Total Charity restricted funds	449,027	818,217	(1,091,685)	-	175,559

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Restricted funds (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Subsidiary					
The Building Complex Fund	537,976	-	(59,776)	39,761	517,961
Zest Improvement Fund	<u>172,002</u>	<u>-</u>	<u>(20,616)</u>	<u>-</u>	<u>151,386</u>
Total Subsidiary restricted funds	<u>709,978</u>	<u>-</u>	<u>(80,392)</u>	<u>39,761</u>	<u>669,347</u>
Total restricted funds	<u><u>1,159,005</u></u>	<u><u>818,217</u></u>	<u><u>(1,172,077)</u></u>	<u><u>39,761</u></u>	<u><u>844,906</u></u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Restricted funds (continued)

2023

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Charity					
SCC – CIL Walkley Ward	1,008	-	(1,445)	-	(437)
SCC – Covid support	22,500	-	(22,500)	-	-
SCC – Crookesmoor Litter Picking	672	-	(672)	-	-
SCC – ESF	-	9,996	(9,996)	-	-
SCC – Walking for Purpose	1,000	-	(1,000)	-	-
SCC – Healthy Communities Programme	9,494	66,115	(61,902)	-	13,707
ZEST fundraising	499	74	-	-	573
Empowering Communities Alliance of Sport - Level the Playing Field	13,345	27,500	(35,342)	-	5,503
Tesco Jacks	3,548	-	-	-	3,548
Tesco Fit and Fab	263	-	(262)	-	1
Zest for Work	1,000	-	(1,000)	-	-
SCC – Clean Up	-	2,443	(2,443)	-	-
SCC – ERF	500	-	(500)	-	-
SCC – Kickstart	14,327	124,847	(112,556)	-	26,618
SCC – Winn Gardens	3,172	-	(3,172)	-	-
SCC – Device Loan Scheme	10,716	46,217	(56,933)	-	-
Sheffield Bluecoat Foundation	3,500	2,000	(2,997)	-	2,503
SCC - Dementia ITT (Hillsborough)	811	-	(811)	-	-
Donations - Library Fundraising	10,293	21,501	(25,712)	-	6,082
SCC – Children and Family Mentoring	6,976	2,353	(2,470)	-	6,859
SCC – Dementia Upperthorpe	102,199	-	(102,199)	-	-
SCC – YP Befriending	13,307	21,500	(28,724)	-	6,083
SCC – Healthy Holidays 2021	7,354	-	(7,354)	-	-
SCC – FACES (Family Adult Community Education Service)	9,310	-	(9,310)	-	-
BBC Children in Need	10,193	7,487	(17,680)	-	-
	22,124	49,383	(46,794)	-	24,713

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Restricted funds (continued)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
National Lottery					
Community Fund - This					
Community Can	31,281	128,476	(56,371)	-	103,386
NHS – City SP 2021	3,574	28,000	(31,574)	-	-
SCC – Social Prescribing	-	3,682	(2,898)	-	784
SCC – HAF Winter	4,113	16,654	(20,766)	-	1
SCC – HAF Easter	-	19,436	(27,968)	-	(8,532)
SCC – HAF Summer	-	83,414	(83,414)	-	-
SCC – HAF Half-Term	-	7,613	(6,643)	-	970
SCC – HAF Capital	3,128	-	-	-	3,128
SCC – HAF Coordinator	39,103	52,938	(49,766)	-	42,275
SCC – People Keeping					
Well Extension	9,586	-	(9,586)	-	-
SCC – This Girl Can	5,420	-	(222)	-	5,198
SCC – Community					
Champions	5,000	15,250	(18,447)	-	1,803
SCC – Tobacco	20,573	55,006	(75,579)	-	-
SCC – Live Lighter					
Extension	72,974	115,820	(118,741)	-	70,053
NHS – CCG Urgent Care	5,000	-	(5,000)	-	-
NHS – CCG 3 Tier	35,000	-	(5,072)	-	29,928
NHS – Student Mental					
Health	12,588	23,696	(17,762)	-	18,522
Sport England - Leading					
The Way	8,177	583	(1,800)	-	6,960
SCC – Anxiety and					
Depression Educational					
Programme	-	30,065	(30,065)	-	-
Parents and carers	-	41,616	(41,616)	-	-
Universal Small	-	23,909	(23,909)	-	-
Here for you	-	1,000	(1,000)	-	-
Multiply	-	1,400	-	-	1,400
Small grants	-	-	(1,562)	-	(1,562)
Resilient Communities	-	50,000	(47,536)	-	2,464
PWK Early years	-	10,976	(10,975)	-	1
Jubilation	-	9,626	(9,626)	-	-
Roots & Futures	-	500	(500)	-	-
Youth Winn	-	6,000	(5,589)	-	411
Childrens University	-	380	(380)	-	-
TCC Ward Pot	-	1,642	(416)	-	1,226
North LAC Youth	-	2,999	-	-	2,999

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Restricted funds (continued)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Community Development					
LAC	-	8,500	-	-	8,500
SCC – CIL	-	26,016	(26,016)	-	-
New Base	-	4,198	(3,815)	-	383
Walkley TAP ERF	-	3,000	-	-	3,000
SCC – Universal Health	-	59,976	-	-	59,976
Total Charity restricted funds	<u>523,628</u>	<u>1,213,787</u>	<u>(1,288,388)</u>	<u>-</u>	<u>449,027</u>
Subsidiary					
The Building Complex Fund	597,752	-	(59,776)	-	537,976
Zest Improvement Fund	192,618	-	(20,616)	-	172,002
Total Subsidiary restricted funds	<u>790,370</u>	<u>-</u>	<u>(80,392)</u>	<u>-</u>	<u>709,978</u>
Total restricted funds	<u><u>1,313,998</u></u>	<u><u>1,213,787</u></u>	<u><u>(1,368,780)</u></u>	<u><u>-</u></u>	<u><u>1,159,005</u></u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Restricted funds (continued)

UHLC Library - A staff supported, volunteer led community library, offering book loans, computer use, IT skills support, reading groups and children's groups - all free of charge.

SCC - CIL - Walkley Ward - Funding from the Local Community Infrastructure Levy Pot. The funding provided for replacement of the flat roof area of the Zest Centre, in line with an independently commissioned building condition report and risk assessment.

SCC - ESF - The focus of this project is to fund a lead keyworker who will provide a quality employment support service for its ESF Pathways project. Lead keyworkers offer advice, guidance and support to a number of out of work individuals recruited to the programme and relevant employability options.

SCC - Healthy Communities Programme - Commissioned under the SCC People keeping Well Framework to create joined up, local approach so that people can be supported better within their own communities. This programme provides neighbourhood-based support for patients at risk of declining health and wellbeing.

Zest fundraising - This fund comprises of money raised to help with the running of the centre.

Empowering Parents, Empowering communities - EPEC is a parenting programme run by trained local parents for local parents with new volunteer parent group leaders being trained each year. It aims to improve child development and outcomes, parenting, family resilience and family relationships.

Level the Playing Field - Alliance of Sport national programme of small grant funding to develop and activate local best practice programmes of sport and physical activity to increase opportunities for Black and Ethnic Minority children at risk of entering the Criminal Justice System.

Tesco Jacks - A project to provide positive physical activities for children and young people with the aim of them gaining social responsibilities and creating connections with their local community. (This project was delayed due to COVID).

SCC - ERF - This was post COVID funding to build local communities and encourage people to shop locally.

SCC - Device Loan Scheme - A scheme which loans tablets, laptops and Sim cards to people who are experiencing poverty and are digitally excluded. These devices are for the specific purposes of completing training and seeking employment.

SCC - Dementia (Hillsborough and Upperthorpe) - To create and develop dementia-friendly communities, where the needs of people living with dementia and their carers are understood by other citizens and organisations. Providing people with access to good quality information, advice and guidance, creating more dementia-friendly activities and groups and providing training and support to staff, volunteers and communities on dementia.

Library fundraising - This fund comprises money raised by volunteers to help with the running of the library in the centre.

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Restricted funds (continued)

SCC - FACES - There are two parts to this contract, all funded by the Sheffield City Council Lifelong Learning Department. We employ a learning champion who engages with people in the community, attending outreach such as libraries and children's centres as well as the faith organisations. To help individuals get into learning such as basic maths, English and IT, vocational training i.e. CSCS, forklift driver training, catering or further education. Providing information and advice on training available for adults, along with the delivery of short courses in community settings. Subjects include women's wellbeing, High Five, healthy eating, and personal development.

BBC Children in Need - A project centred on improving the lives of local young people aged 11 to 18 experiencing deprivation. Structured youth club sessions will be delivered with a specific emphasis on improving self confidence and resilience, giving them improved life skills and stronger voice and making them feel safer in their community.

National Lottery Community Fund - This Community Can - Developed in response to needs identified by communities living in the inner city areas of Sheffield, where levels of poverty, vulnerability and isolation are concentrated and where people are not readily accessing existing services, including those provided by Zest. The project builds connections and relationships in and across communities and enhances the capability of local residents to influence positive change where they live, using volunteers to build community through positive activities.

NHS - City SP 2021 - To provide a social prescribing link worker to the GP Neighbourhood network, to support patients access a range of community based services.

SCC - UNI PCN - Funding from Sheffield University PCN to deliver social prescription services for students over 25; connecting students to community activity and supporting around mental health.

SCC - HAF projects - All HAF projects are, collectively, a project which provides food and activity throughout the school holidays for children who are in receipt of free school meals.

SCC - This Girl Can - To deliver physical activity opportunities and encourage more women to become physically active. Used to fund a member of staff to deliver physical activity classes and was also used to buy trainers to run Couch to 5K courses and online classes.

SCC - Community Champions - This project recruits, trains and supports volunteers to have conversations within their community which are fed back into Sheffield Council to inform the development of public services.

SCC - Live Lighter Extension - An extension of the citywide weight management service which enabled us to partner with other community organisations and reach a wider, more diverse range of individuals with our 12 week weight management service.

NHS - CCG 3 Tier - A contract to assess people on a waiting list for bariatric surgery.

NHS - Student Mental Health - This project is funded from the Sheffield Mental Health Transformation Fund. We are contracted by Sheffield CCG but report to Sheffield MIND. The objectives are around supporting Sheffield 18+ students to manage their mental health. It funds one part time mental health and wellbeing coach who carries a case load and also delivers training and group work.

Sport England - Leading the Way - This project is aimed at encouraging more people from BAME communities into physical activity and particularly into coaching opportunities. Our objective is to recruit and train 25 ambassadors (volunteers) who will deliver physical activity groups or classes.

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Restricted funds (continued)

Parents & Carers - A project dedicated to assisting parents and carers into education, training, and employment, complete with a package of support from our Keyworkers. Eligibility: aged 18 or over, living in Sheffield, and currently unemployed or economically inactive.

Universal Small - Universal Lot 3 (Small) - Step to Success - Supporting Sheffield adults facing barriers to work or training. A Work & Wellbeing Coach designs and connects pathways to education, employment, or training for unemployed and economically inactive adults, particularly those with long-term physical or mental health issues, disabilities, or behavioural challenges.

Multiply - A government programme aimed at helping adults aged 19+ improve their numeracy skills, build confidence with numbers, and gain qualifications. We deliver short courses covering topics such as My Energy Costs, Cooking on a Budget, My Green World and Number Natter for people for whom English is an additional language.

Small Grants - funding for Zest to allocate small grants to health focussed community groups for projects benefiting people in the local community.

SCC - Resilient Communities - Social Prescribing NUL and Hillsborough - This contract with Sheffield City Council is to deliver a social prescribing service through the People Keeping Well Partnership. Social prescribing is a way of GP's (and other health professionals) referring individuals with social, emotional and practical needs to non-medical services, for example to the range of health, wellbeing and practical support that we have at Zest. We deliver this service by employing a Health Link Worker to support individuals to access services.

SCC- People Keeping Well Early Years Volunteers - This project provides volunteer coordination and support to family centres around Sheffield, providing the centres with volunteer support for their early years groups. The funding pays for the support of 5 volunteers, who run groups across Sheffield City Council Locality G.

Jubilation - Through the Arts Council jubilee fund, this work supported the community to create a piece of artwork to commemorate the jubilee.

Youth Winn - Funding to deliver evening youth club provision in the Winn Gardens Area.

TCC Ward Pot - A fund designed for community integration events and used to fund our annual Jamaican Independence celebration. This project is now complete.

North LAC Youth -To provide an after school pilot and holiday activity for young people in Stannington. This project is now complete.

Community Development LAC - SCC grant funding for a community development worker with a focused remit on cost of living and welcome spaces.

NU Base - Viola Capital Grant - Used as part of capital programme.

Walkley TAP ERF - To fund web based business directory.

Universal Youth - Funding from SCC to fund local youth clubs provision in Upperthorpe, Stannington and Stocksbridge. Delivered in partnership with Sheffield Wednesday Community Programme.

SCC - TAP - This was funding to produce an online or other such directory to promote business in the Walkley area of Sheffield.

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Restricted funds (continued)

Shared Prosperity CDW - A fund to provide a community development worker to work in the LAC area to support other Welcome Space to offer support services to the community. This fund also supports local work and children's activities (dictated by local need).

Stocksbridge Uni Youth - A fund to support recruitment for a youth project in Stocksbridge. This project is now complete.

Dads Mental Health - A project which supports dads of children in the perinatal period who are struggling with their mental health. The project coordinates peer support activities.

EPEC Baby - A strand of the project above to provide specific volunteer support for parents of babies.

Winn Gardens Fun Day - Grant funding for a community fund day on the Winn Gardens estate.

Family Hub Champions - A project which primarily supports Family Hub activities and acts as a link into communities to ensure every family is aware of services on offer from their local family hub.

Community Development LAC - This was a community development project to provide post covid support to local communities, inc cost of living. This project is now complete.

Walkley ERF - Co-ordinating Walkley Festival & other events.

Walkley Youth - Local grant funding to support continuation of the Upperthorpe Youth club whilst awaiting the outcome of a Children in Need funding bid.

Hillsborough Cost of Living - A fund to run a cost of living support day, as well as children's holiday activity session. This project is now complete.

University of York - This fund was to support a researcher from the University of York to access our community in order to support her research project. This project is now complete.

SCC Mental Health A&D - Zest delivers two 7-week psychoeducational courses: Anxiety Management and Managing Depression. Each course aims to help participants build confidence and develop a personalised plan for self-managing their mental health. GPs and healthcare professionals refer individuals to these programmes, which are available to all Sheffield residents, regardless of employment status.

Advice Triage - To facilitate appointments for those needing advice, people were assessed and helped to access either face-to-face advice services based within Zest or the community access point for the remote Citizens Advice Service. This provided beneficiaries with confidential and accessible support on crucial issues such as benefits, housing, immigration, debt, and legal matters.

UK SPF Employment - Work & Wellbeing Coaches provide information, advice, and guidance, offering tailored employment support for economically inactive and socially excluded unemployed people in Sheffield. The main priority is local residents, i.e. Netherthorpe, Upperthorpe, and Langsett, covering the central area and neighbouring communities such as Walkley. Attending community venues, such as libraries and faith buildings, for outreach in Stannington and Stocksbridge.

Community Compass - Navigating support and advice for local residents. Zest aims to address the specific needs and aspirations of the Walkley community and surrounding areas. This project will provide Information, Advice, and Guidance (IAG) on topics such as the cost of living. We aim to promote a sense of belonging through equitable access to services, working to ensure that everyone in our community has access to resources, services, and opportunities.

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Restricted funds (continued)

SCC CWP Hills & Winn - Funds from Sheffield City Council to support activity in Winn Gardens where St John's Owlerton are sub contracted to deliver community based public health interventions.

Zest PSF Synergy - Funding from Synergy Mental Health Alliance (via SY ICB) for 2 x Peer Support Workers who work with clients with severe mental illness and support around goal focussed peer support.

The Building Complex Fund is the fund where the various resources were applied to meet the costs associated with the lease, design and construction work to the buildings. Depreciation is charged to this fund.

The Zest Improvement Fund was provided by the Social Enterprise Investment Fund and Sheffield City Council for improvements to the swimming pool roof. Depreciation is charged to this fund.

All funds are considered to have sufficient resources available to enable each fund to be applied in accordance with its restrictions.

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

17 Unrestricted funds

Group

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
2024					
Unrestricted funds					
Unrestricted fund	<u>786,088</u>	<u>1,055,013</u>	<u>(1,037,304)</u>	<u>(39,761)</u>	<u>764,036</u>
Total unrestricted funds	<u><u>786,088</u></u>	<u><u>1,055,013</u></u>	<u><u>(1,037,304)</u></u>	<u><u>(39,761)</u></u>	<u><u>764,036</u></u>

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
2023					
Unrestricted funds					
Unrestricted fund	<u>831,189</u>	<u>956,243</u>	<u>(1,001,344)</u>	<u>-</u>	<u>786,088</u>
Total unrestricted funds	<u><u>831,189</u></u>	<u><u>956,243</u></u>	<u><u>(1,001,344)</u></u>	<u><u>-</u></u>	<u><u>786,088</u></u>

Charity

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
2024					
Unrestricted funds					
Unrestricted fund	<u>633,796</u>	<u>1,055,013</u>	<u>(1,021,833)</u>	<u>-</u>	<u>666,976</u>
Total unrestricted funds	<u><u>633,796</u></u>	<u><u>1,055,013</u></u>	<u><u>(1,021,833)</u></u>	<u><u>-</u></u>	<u><u>666,976</u></u>

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
2023					
Unrestricted funds					
Unrestricted fund	<u>664,866</u>	<u>956,243</u>	<u>(987,313)</u>	<u>-</u>	<u>633,796</u>
Total unrestricted funds	<u><u>664,866</u></u>	<u><u>956,243</u></u>	<u><u>(987,313)</u></u>	<u><u>-</u></u>	<u><u>633,796</u></u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

18 Analysis of net assets between funds

Group

	Unrestricted fund £	Restricted funds £	2024 £
2024			
Tangible fixed assets	551,011	669,347	1,220,358
Current assets	326,341	175,559	501,900
Current liabilities	(113,316)	-	(113,316)
Total net assets	<u>764,036</u>	<u>844,906</u>	<u>1,608,942</u>
	Unrestricted fund £	Restricted funds £	2023 £
2023			
Tangible fixed assets	638,263	709,978	1,348,241
Current assets	227,269	449,027	676,296
Current liabilities	(79,444)	-	(79,444)
Total net assets	<u>786,088</u>	<u>1,159,005</u>	<u>1,945,093</u>

Charity

	Unrestricted fund £	Restricted funds £	2024 £
2024			
Tangible fixed assets	456,245	-	456,245
Current assets	324,047	175,559	499,606
Current liabilities	(113,316)	-	(113,316)
Total net assets	<u>666,976</u>	<u>175,559</u>	<u>842,535</u>
	Unrestricted fund £	Restricted funds £	2023 £
2023			
Tangible fixed assets	488,358	-	488,358
Current assets	224,882	449,027	673,909
Current liabilities	(79,444)	-	(79,444)
Total net assets	<u>633,796</u>	<u>449,027</u>	<u>1,082,823</u>

19 Operating lease commitments

	Group 2024 £	Charity 2024 £	Group 2023 £	Charity 2023 £
Within one year	4,050	4,050	4,050	4,050
Between one and five years	4,050	4,050	4,050	4,050
After five years	<u>2,643</u>	<u>2,643</u>	<u>6,693</u>	<u>6,693</u>
	<u>10,743</u>	<u>10,743</u>	<u>14,793</u>	<u>14,793</u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

20 Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £45,177 (2023: £47,373). There were no outstanding contributions payable to the fund at the reporting date.

21 Analysis of net debt

Group

	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	548,555	(157,028)	391,527
Net debt	548,555	(157,028)	391,527

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	607,205	(58,650)	548,555
Net debt	607,205	(58,650)	548,555

22 Related party transactions

Transactions with trustees are disclosed in note 10.

The financial results of Upperthorpe and Netherthorpe Healthy Living Centre Trust are disclosed in note 12 of these financial statements.

There were no other related party transactions in the year.