

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 2025

Netherthorpe and Upperthorpe Community Alliance

Contents (continued)

Trustees' Report	1 to 15
Statement of Trustees' Responsibilities	16
Independent Auditors' Report	17 to 20
Consolidated Statement of Financial Activities	21
Statement of Financial Activities	22
Consolidated Balance Sheet	23
Consolidated Statement of Cash Flows	24
Notes to the Financial Statements	25 to 48

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
- K M Daubney
- J A S Grist
- S Jones
- K Mudge
- L C Smith
- G E Socol (appointed 26 May 2025)
- D S Thornett (resigned 4 November 2024)
- R M Womack

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)

Chair's Foreword

This year's report shines a spotlight on the capital programme underway at the Zest Centre; cherishing our 150+ years of heritage and improving our environmental impact. But as everyone knows, Zest is more than a building, it is a community! And now more than ever we need to champion the role of the local community to overcome challenges and celebrate our strengths.

The following pages demonstrate the breadth and depth of our collective local impact in 2024-25, achievements which have been recognised by residents, members, partner agencies and funders, alongside national leaders in the world of public health.

On behalf of the trustees, I'd like to thank the staff and volunteer team for their hard work over the last year. I'd also like to say a special thanks to Dave Thornett, who stepped down just before our last AGM, for his dedication over the eighteen years that he served on the Board. Thanks to ongoing and new Trustees for their continued strategic oversight and expertise.

One of the highlights for me this year was attending a dinner and 'community conversation' with fellow trustees and 'Friends of Zest'. Put on by the communities' team, it was done in a very 'Zest' way; collaborative, informal and insightful, with lots of delicious food! Another highlight was attending a 'girls takeover' youth group session, where once again there was an incredible amount of creativity and positive energy amongst the staff and young people.

Writing this in the aftermath of another tragic event in our local neighbourhood, it is important to remember what Zest is all about. Being a place where everyone feels welcome and safe, where different voices are heard and where people are healthier, happier and more connected, is what we are here for. The people of Upperthorpe, Netherthorpe and Langsett, from all walks of life, are who we are here for.

As we prepare to conclude our 'community conversations' and refresh our strategic vision and values in the months ahead, I want to thank everyone who makes Zest the space and community that it is, and is on the journey with us to learn and grow in the future.

Lucy Smith

.....
L C Smith
Chair of Trustees

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 2025.

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 and our community partners.

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 and utilising the knowledge, energy and creativity within our community.

Collaborative

We collaborate with a range of local partners; playing to our strengths to provide responsive interventions that aim to achieve the best outcomes for our local community.

Achievements and performance

Key Achievements

- Securing £2.7m 5-year programme of capital investment to ensure the Zest Centre will continue as a vital city leisure facility, heritage asset and key local community resource for future generations.
- A commitment from Sheffield City Council to a new long-term lease for the Zest Centre providing security of tenure, community control and ownership.
- Delivering on the first phase of the Zest Centre capital programme; fitting new slate roofing, roof glazing and internal refit of the former 'slipper baths' spaces to help ensure we can continue to provide access to high quality community spaces.
- Celebrating the 10 year anniversary of our volunteer led library. This reflects the continued value and commitment of local community volunteers of all ages, making it possible for Zest to develop and deliver a rich, responsive and embedded community activity programme.
- Continued focus on community unity and celebration, including our volunteer led family Eid event, Jamaican Independence Day celebration, Langsett lantern parade and the ever popular Zest Centre festive event.
- Hosting a visit from the Chief Medical Officer, Sir Chris Whitty and the SCC Director of Public Health, Greg Fell to shine a light on Zest's best practice in promoting neighbourhood health & wellbeing.

The Zest Centre: Library Service

This year was a momentous one for Upperthorpe Library. We celebrated 10 years since the library was rescued from closure by local volunteers - along with 16 sister volunteer led libraries in Sheffield.

There was a grand dinner and BBC local and national coverage! At Upperthorpe we marked the occasion with some special events. Two local authors, Joanne Clague and Sarah Daniels, discussed their work, we had a local history drop in from Walkley Historians and an exhibition about the history of Upperthorpe Library.

An additional highlight was a gorgeous and popular photography exhibition of local wildlife by Ponderosa Nature Group Photographer, Kerry Taylor-Osborne. Also this year, there were many enriching community and book friendly sessions held in the library - toddler groups, the summer reading challenge, dementia friendly dining, adult literacy, Sheffield Museums together with Health and advice drop ins.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

The Zest Centre: Food works Cafe

Food Works believe that food has the power to bring people together, tackle inequalities, and build a more sustainable future for Sheffield.

The partnership with Zest has been an important part of their mission; from providing a daily variety of hot lunches, to offering fresh fruit, vegetables, and pantry staples through our community market, which welcomes around 25 shops each day, Monday to Friday.

The Just Meals range, handmade by skilled volunteers using family recipes, offers wholesome frozen meals that save people the time and cost of shopping and cooking providing real support both for vulnerable community members and for busy people who still want access to healthy, home cooked food.

Together, we've made sure no child goes hungry by providing free meals during every school half-term. The dedication of Zest, alongside the incredible support of our volunteers and community, continues to inspire us.

Zest are proud to stand with Food Works in ensuring access to good food, skills, and opportunities for all.

Service highlights

- 8,000 hot meals served.
- 8,000 hot drinks served.
- 4,600 volunteer hours contributed.
- 9,000 kg of carbon saved through hot meals served.
- 3,500 kg of carbon saved through Just Meal sales.
- Workshops and skills sessions delivered throughout the year, including barista training, knife skills, fermenting, pickling, and pastry making.

The Zest Centre: Leisure Service

Delivering high quality, inclusive leisure services, including comprehensive swimming programme, women only and mixed gym facilities, exercise referral programme and responsive exercise class programme.

'The adult disabled swim sessions are fantastic, great camaraderie and support for many of us who have considerable difficulties'

Service highlights

- Introduced CoursePro; a new swimming lesson management system to improve efficiency and streamline administration. This allows tracking of their child's progress and parents receive automatic emails and texts.

'The portal is fantastic! I can easily track my child's progress each week, and they get so excited seeing how much they are improving'

- Introduced Bank Holiday opening, offering a range of sessions including swimming lessons, to increase accessibility, encourage wider participation and drive income.
- Introduced a Women-Only Parent and Toddler session and altered men only session to increase participation; increasing the attendance by 156% in just 6 months.
- Launched the *Think Green* campaign, embedding environmental responsibility across the centre; achieving 88% in an environmental audit. Initiatives included 144 solar panels, LED lighting, sub-metering, simpler recycling, and proactive steps to reduce food waste, making operations greener, more efficient, and compliant with new regulations.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

- Introduced another class to see fitness classes increase by 57%.
- Supported private hire of a SEND group from September to February.

What's on the horizon

Zest Gym

Due to the gyms being closed for roofing work and solar panel installation both gyms will be refreshed with a makeover including a women-only free weights area and the replacement of old machines.

We aim to attract new members and re-engage those lost during the gym closure by expanding our gym offerings and increasing class opportunities. A larger team will enable us to run more sessions, including small group classes such as strength training for women, bespoke programmes and Personal Training. We plan to access funding opportunities to deliver exercise programmes with clear health benefits such as for cancer patients and menopause support.

Focused campaigns, including Women-Only gym student promotions and New Year offers, will help drive participation. We will invest more in training and development for staff to support these offerings, including an enhanced exercise referral provision, extending to a broader range of medical conditions including cancer support.

Zest Swim

We plan to increase swimming opportunities, with Kids Swim for Free initiative, and more choices of activities over the summer holidays. We will introduce another Aqua Aerobics session to meet demand and consider adult lessons and growth in our private 1:1 lessons for individuals with special needs.

National campaigns such as Drowning Prevention Week and National Fitness Day will provide opportunities to engage the wider community.

Pool hire remains a challenge as we balance demand with operational hours and staffing. We will continue to support groups such as the University Clubs and Sea Cadets. School bookings for the next academic year remain uncertain and any gaps in the schedule will be filled with private bookings. Building on this year's successful sessions with private hire for adults with special needs, the pool will remain fully utilised.

Zest Swimming Lessons

CoursePro will introduce online payments, streamlining billing, improving debt collection, and making the process quicker and more efficient.

Sustainability and Green Initiatives

Sustainability remains a priority, with the installation solar panels on the gym and pool roofs and actively exploring opportunities to expand green initiatives within the building to further reduce our environmental impact.

These projects bring challenges, particularly in developing the right staff skills and managing the unpredictability of casual staff. With stronger planning, a more skilled team, and ongoing community engagement, we are confident these initiatives will be delivered successfully, driving revenue, improving access, participation, and customer satisfaction.

Local Health & Wellbeing Services

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.

"I'm so glad this service exists... the coach speaks my language, so she understands my challenges on a personal level. It's a great service, I feel comfortable and would recommend to everyone"

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

Service Highlights

- Starting a Garden Gathering Group which has had 62 different people attending.
- Health checks sessions re-starting, with 136 checks across 27 sessions.
- A massive 68% increase in demand for our outdoor activity groups.
- A 19% increase in attendances to our dementia-friendly services.
- A 90% improvement in wellness reported by our gardening gathering group.
- Ongoing and vital support to run our groups from local volunteers.

'Volunteering has lessened the social isolation caused as a result of chronic mental health problems and has given me a sense of purpose.' An Over 50s Group Volunteer

This year has been defined by new beginnings; we started a gardening project, a menopause group, and a diabetes group. We also re-started regular health checks at Zest and in the community, delivering our first writing for wellbeing course and a combined yoga and creative writing session.

What's on the Horizon

We're excited to keep developing our wellbeing work and plan to continue our process of engaging with the community to improve and expand our current projects.

Here are some plans for 2025-2026:

- Further garden development, including food growing group and activities in our new roundhouse.
- Development of menopause training sessions.
- Increase EDI and reach underrepresented groups.
- Exploring the idea of a monthly wellbeing café.
- Starting a creative writing group, following our successful writing for wellbeing course.

Children, Young People & Families

'OMG absolutely brilliant seeing the community coming together singing eating and dancing, amazing atmosphere' Jamaican Independence Celebration Attendee

This Community Can

The 'This Community Can' (TCC) team work with the local community to develop local activities, groups and initiatives that give voice to the less heard and improve the lives of people across our community.

- The service supported 657 adults and supported 210 young people.
- 69% of people supported were from local Ethnic Minority Communities.
- The service supported 71 volunteers.

'I really enjoyed it and I've felt really well supported since starting my role at Zest. I have learnt a lot and I really appreciate the opportunities for professional development...' Zest Volunteer

The TCC team and volunteers are proud and delighted with how relationships and groups have grown and people have bonded to provide mutual support and learning. The 7 regular sessions in English, Craft, reading and social dining that we run with volunteers, have developed in terms of quality and reach of participation. New sessions have developed from local demand too - we started a block of Creative Writing sessions which will develop later in 2025 to an ongoing slot.

We have been delighted to capture invaluable feedback from our volunteers and community in all that we do.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

Service highlights

- Growth in the 3 English, 3 Craft and book club sessions. New Creative Writing Sessions; successful Food and Mood sessions with Advice in Martin Street.
- Eid Al Adha June 2024 co-planned and co-delivered with community volunteers with a fabulous atmosphere and 220 people attending.
- Meet the Trustees July 2024 - great problem solving, challenging and exploratory discussions with 20 attendees and 5 trustees.
- Football Food and Friendship July 2024. 110 young attendees participating in great workshops in partnership with FURD and Sheffield Wednesday Community Programme.
- Museum Visit for the Youth Club to the Caribbean Footsteps Exhibition with Simon Jones Trustee sharing his story.
- Tea Tent for TARAs Aug 2025 encouraging TARA membership.
- Black history month and beyond - Gospel session May 2024 (50 attendees), Jamaican Independence Aug 2024 (100 attendees) both joyful and enthusiastically received events while Telling our Story at Kelham Island Museum evoked fascinating, resonant stories of people from different communities arriving and making homes in the UK recorded in a video.
- Volunteer Thank you with 26 attendees Sept 2024.
- First Langsett Lantern Parade - Nov 2024 fabulous atmosphere with 85 participants.
- Calm in Nature Exhibition with the Ponderosa Nature Group through October 2024 100 visitors enjoyed gorgeous pictures of local landscape, flora and fauna.
- International Women's Day March 2025 - pampering during Ramadan 42 participants.

What's on the horizon

Alongside growing and developing existing groups towards independence, we are keen to develop more social opportunities which bring a range of our different communities together as community cohesion seems more important than ever. Community Cinema and community dining proposals have garnered a strongly positive local response when mooted.

Empowering groups and individuals is central to our mission and we're running sessions on 'turning your side hustle into a business', and working towards running a traders' market. We hope to offer training to help people to prepare properly for their 'Life in the UK' test, as well as enhance our ever-in-demand English Conversation offer. Our newly trained form filling volunteers will be out and about at different sessions supporting people with their legal and financial paperwork challenges.

Partnerships will be enriched as we plan our events calendar enabling us to improve the quality and reach of what we do, and learn a lot as we do it. The Lantern Festival, Eid Events and Black History Month and beyond programmes are key examples here but more will ensue.

Lastly we hope to nourish our conversations in a variety of imaginative, accessible and engaging ways with all local communities. We aim to ensure people are heard and responded to. It's this last organic element to our work that motivates us most of all.

Holiday Activities & Food

'The kids have tried so many different activities this summer. there's no way we could have afforded to give them this experience.'

The service has supported 2,873 young people with the provision of positive activities and food during school holiday periods.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

Service highlights

- Following the introduction of system improvements we have rebuilt our attendance to 90% eligible children.
- We have doubled the number of places available in two of our most 'in need' neighbourhoods.

What's on the horizon

The Government has announced funding for a further 3 years. We hope to work with SCC and the other coordinators to develop the project further, particularly to cater for SEND and Young People.

Early Years Programme

'The work you do is amazing and I parent in a whole different way now, understanding my child better who is now on the pathway to an assessment.'

The Early Years Programme includes the following key projects:

Empowering Parents Empowering Communities (EPEC) Being a Parent and EPEC Baby n Us

Training parents (citywide) to become parent group leaders delivering 50 groups to 374 parents. The groups cover being A Parent, Baby n Us, Being a Parent Autism, Being A Parent of Teens, and Being a parent together for co-parents/ single parents.

Early Years People Keeping Well

10 volunteers recruited and trained to deliver 4 Baby n Toddler groups at Zest and Primrose/ Sharrow family hubs.

Active start

Training 2 members of staff to deliver training to staff, volunteers and families to promote the importance of Movement and Play in the Early Years. A small pot of funds was available for resources.

The service supported 123 young people and 460 adults.

The service supported 57 volunteers, 55% of which were from local Ethnic Minority communities.

Service highlights

- Family hub network community champion project was a great success making new connections in Stocksbridge and Stannington delivering Family Hub service events. The community grant allowed us to buy new resources as well as furnish a new Breastfeeding room.
- EPEC has been over performing targets with 3 volunteers gaining employment.
- The Early years project ran 4 successful baby and toddler groups at Zest and Primrose, and Sharrow Family Hubs. The contract continued and has recently been extended to end March 26. Two volunteers have gained employment.
- The Family holiday grant was utilised August 2025 taking 3 families on holiday to Tattershall Holiday park as well as an annual trip to Chatsworth with a travel grant. We are hoping to rebook this in the coming year.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

Supporting our Young People

'I get to do new things I haven't done before'

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:

- 256 different young people supported through the youth club offer.
- 92% of the young people supported were from local Ethnic Minority communities including young people with Yemeni, Somali and Black Caribbean backgrounds.
- 4 people supported to volunteer to support youth service delivery.

The team continue to focus on building strong relationships with young people, creating a foundation of trust and providing a safe space for them to socialise. Delivering sessions that help young people develop the skills needed to cope with emotional and physical challenges in their daily lives, including youth conflict, exploitation by criminal gangs, social media pressures, and difficult home environments.

Staff have been upskilled to respond effectively to the increasing prevalence of low-level mental health issues. The "Youth Voice" platform will offer workshops that explore local issues, empowering young people to reflect on their choices, understand their barriers, and develop a stronger sense of belonging.

Service highlights

Highlights for 2024-25 include a whole host of workshops and activities and trips, including:

Knife crime workshop	First aid course	DJ workshop	
Self-care workshop	Boxing	Black History Month and Beyond	Self defence
Survival skills	Mediation workshop	Team building	Residential
Alton Towers	Mental health workshop	Period Proud workshop	
Healthy eating sessions	Eid party	Street doctors	

What's on the horizon

Looking ahead, the primary focus will be on equipping young people with essential life skills and fostering greater confidence and resilience. With mental health challenges on the rise among young people, we are committed to providing targeted support through one-to-one monitoring sessions. Each staff member will be assigned to a group of young people, enabling closer relationships and ensuring that individual needs and concerns are identified and addressed promptly.

There are also plans to expand the programme of workshops and activities, responding to the evolving interests and challenges faced by our youth. By continuing to upskill our team, we aim to provide timely, relevant support-particularly around mental health, social pressures, and personal development.

By listening to the youth voice and working collaboratively, the youth service will continue to create a safe, inclusive environment where every young person can thrive.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

Work and Training Services

The Zest for Work team has continued to deliver a comprehensive range of employment, skills and wellbeing support throughout 2024-25, helping local people move closer to work, training and improved confidence.

Participants benefited from personalised one-to-one guidance, volunteering opportunities, and access to accredited training and numeracy workshops. The team's inclusive approach ensured strong engagement with people from ethnic minority backgrounds, females and those with disabilities, reflecting our commitment to equality and accessibility.

Alongside this, the service achieved the matrix Standard accreditation for providing high-quality information, advice and guidance, and invested in staff development through professional qualifications.

The team's ongoing dedication has created meaningful outcomes for participants and strengthened our partnerships and role within the local community.

Service highlights

Highlights for 2024-25 include:

- 349 people supported across all Zest Work and Training programmes (employment and non-work contracts).
- 3 x mental health educational courses were delivered, one Anxiety Management and two Managing Depression. 49 Referrals were received of which there were 26 course attendees in year.
- Project Multiply, involved 115 engagements, 11 three-hour numeracy workshops and 62 attendees.
- 19 people volunteered with the service.
- 30 people accessed the community access point for a virtual appointment with Citizens Advice Sheffield. The main reason for using was for benefits advice with 39% wanting help with multiple issues.

Employment & Skills Impact

- 47 participants (35%) moved into employment or education/training.
- 56% of employment programme participants were economically inactive at registration - demonstrating success in engaging those furthest from the labour market.
- 19 People volunteered with the service and 63% of whom went into paid employment.

Diversity & Inclusion:

- 60% of participants who accessed employment support identified as being from the local Ethnic Minority Community. This is a 9% increase on the previous year.
- Across all projects, 50% of participants were from the local ethnic minority community - showing inclusion across both employment and wellbeing services.
- Gender: 63% Female, 30% Male and 7% Did not disclose.
- Disability: 35% of employment participants identified as having a disability - maintaining a high level of accessibility and inclusive support.
- Achieved Disability Confident Committed Status as an employer.
- Matrix Standard accreditation achieved - for providing high quality information, advice and guidance service.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

What's on the horizon

Secure future funding to continue support people back into work; particularly those who are economically inactive or receiving non-work-related benefits.

Partnership work with Sheffield Citizens Advice including the relaunch of the Community Access Point to provide virtual appointments to offer virtual appointments for people who are digitally excluded.

Work to strengthen relationships with employers, including developing links with large local employers such as Aviva.

Review and further develop the Mental Health Educational Programme to enhance participant outcomes.

Continue to invest in staff development through training and professional qualifications.

Work towards achieving Disability Confident Employer - Level 2 status.

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 £115,000 (2024: £80,000) and its total resources expended were £210,854 (2024: £175,863), leaving a net decrease in funds of £95,854 (2024: £95,863). At 31 March 2025 the net assets of Upperthorpe and Netherthorpe Healthy Living Centre Trust were £670,553 (2024: £766,407).

Financial review

The group has made a surplus of £286,617 in the year (2024: deficit of £336,151). Unrestricted funds are showing a deficit before transfers of £90,563 (2024: surplus of £17,709) and restricted funds are showing a surplus of £377,180 (2024: deficit of £353,860) for the year. At 31 March 2025 total fund balances were £1,895,559 of which £721,055 were unrestricted and £1,174,504 were restricted.

The charity has made a surplus of £382,471 in the year (2024: deficit of £240,288). Unrestricted funds are showing a deficit before transfers of £76,835 (2024: surplus of £33,180) and restricted funds are showing a surplus of £459,306 (2024: deficit of £273,468) for the year. At 31 March 2025 total fund balances were £1,225,006 of which £624,082 were unrestricted and £600,924 were restricted.

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.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

- 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 2025 were £220,398 an increase of £7,373. This is 2% 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

The Zest Centre will be placed into the hands of the community, a landmark moment as we sign a new 30 year lease with Sheffield City Council and help secure the future of this vital local asset.

Tied to this will be work to continue to improve the condition of the building and its facilities. For the coming period, this will be centred the installation of solar panels on our pitched roof areas to reduce our carbon footprint and save on energy. This will be coupled with improvements to our mixed gym and women only gym facilities in line with customer need and demand.

Valuable Views

An Autumn of Community Conversations across all our groups and activities is planned to help inform our future plans, priorities and to reinvigorate our mission.

Tied to this is some work with our staff, trustees and volunteers to refresh our core values and ensure we can embed them across our practice. This is a work in progress and encompasses:

- Personalised Support: Every Individual Matters
- Inclusive - Everyone Belongs
- Connected = Thriving Together
- Equitable: Fairness & Justice for All
- Future Generations: Stewardship and Opportunity

Promoting Unity

We will also play a continued role as a city-wide advocate, working to ensure our local communities have a voice and, take a collective stance on key issues impacting the most vulnerable. Presently speaking, this includes amplifying the work of the Race Equality Partnership Sheffield to stand together for every community. We are committed to ensuring that everyone in our community feel safe, respected, and valued.

Together we will:

- Support our communities to report and respond to hate crime, and ensure people know how to access the right support.
- Amplify positive stories of Sheffield's commitment to equity, inclusion, and belonging.
- Work collectively to create safe spaces for dialogue, understanding, and action.
- Hold ourselves accountable to Sheffield's ambition of becoming an anti-racist city.

Netherthorpe and Upperthorpe Community Alliance

Trustees' Report (continued)

At a neighbourhood level we are also responding to the ongoing challenge of exploitation and serious violence resulting from organised crime. To this end we are working with local partners, including Sheffield City Council, South Yorkshire Police and YAFA to develop a Netherthorpe & Upperthorpe Together Action Plan: to help promote a thriving, safe and welcoming neighbourhood for people to live, work and grow up in.

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 2024/25 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 10/12/2025 and signed on its behalf by:

Lucy Smith

.....
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 2025, 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 2025 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 16, 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.

Hawsons

.....
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: 10/12/2025
.....

Netherthorpe and Upperthorpe Community Alliance

Consolidated Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Incoming resources					
Donations and gifts	2	694	-	694	368
Charitable activities	3	837,753	1,374,500	2,212,253	1,827,449
Other trading activities	4	592	-	592	896
Investment income	5	56,102	-	56,102	44,517
Total Incoming resources		<u>895,141</u>	<u>1,374,500</u>	<u>2,269,641</u>	<u>1,873,230</u>
Resources expended					
Charitable activities	6	<u>985,704</u>	<u>997,320</u>	<u>1,983,024</u>	<u>2,209,381</u>
Total expenditure		<u>985,704</u>	<u>997,320</u>	<u>1,983,024</u>	<u>2,209,381</u>
Net (outgoing resources)/incoming resources		(90,563)	377,180	286,617	(336,151)
Transfers between funds		<u>47,582</u>	<u>(47,582)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(42,981)	329,598	286,617	(336,151)
Reconciliation of funds					
Total funds brought forward		<u>764,036</u>	<u>844,906</u>	<u>1,608,942</u>	<u>1,945,093</u>
Total funds carried forward	16	<u><u>721,055</u></u>	<u><u>1,174,504</u></u>	<u><u>1,895,559</u></u>	<u><u>1,608,942</u></u>

The notes on pages 25 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 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Incoming resources					
Donations and gifts	2	694	-	694	368
Charitable activities	3	837,753	1,374,500	2,212,253	1,827,449
Other trading activities	4	592	-	592	896
Investment income	5	56,102	-	56,102	44,517
Total incoming resources		<u>895,141</u>	<u>1,374,500</u>	<u>2,269,641</u>	<u>1,873,230</u>
Resources expended					
Charitable activities	6	<u>971,976</u>	<u>915,194</u>	<u>1,887,170</u>	<u>2,113,518</u>
Total expenditure		<u>971,976</u>	<u>915,194</u>	<u>1,887,170</u>	<u>2,113,518</u>
Net (outgoing resources)/incoming resources		(76,835)	459,306	382,471	(240,288)
Transfers between funds		<u>33,941</u>	<u>(33,941)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(42,894)	425,365	382,471	(240,288)
Reconciliation of funds					
Total funds brought forward		<u>666,976</u>	<u>175,559</u>	<u>842,535</u>	<u>1,082,823</u>
Total funds carried forward	16	<u><u>624,082</u></u>	<u><u>600,924</u></u>	<u><u>1,225,006</u></u>	<u><u>842,535</u></u>

The notes on pages 25 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 2025

		31 March 2025		31 March 2024	
	Note	Group £	Company £	Group £	Company £
Fixed assets					
Tangible assets	11	1,316,685	648,342	1,220,358	456,245
Current assets					
Debtors	13	235,762	235,762	110,373	163,033
Cash at bank and in hand		487,667	485,457	391,527	336,573
		<u>723,429</u>	<u>721,219</u>	<u>501,900</u>	<u>499,606</u>
Creditors: Amounts falling due within one year	14	<u>(144,555)</u>	<u>(144,555)</u>	<u>(113,316)</u>	<u>(113,316)</u>
Net current assets		<u>578,874</u>	<u>576,664</u>	<u>388,584</u>	<u>386,290</u>
Net assets		<u>1,895,559</u>	<u>1,225,006</u>	<u>1,608,942</u>	<u>842,535</u>
Charity funds:					
Restricted funds	16	1,174,504	600,924	844,906	175,559
Unrestricted funds	17	<u>721,055</u>	<u>624,082</u>	<u>764,036</u>	<u>666,976</u>
Total charity funds		<u>1,895,559</u>	<u>1,225,006</u>	<u>1,608,942</u>	<u>842,535</u>

The financial statements on pages 21 to 48 were approved by the trustees, and authorised for issue on 10/12/2025..... and signed on their behalf by:

Lucy Smith

.....
L C Smith
Trustee

The notes on pages 25 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 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash income/(expenditure)	286,617	(336,151)
Adjustments to cash flows from non-cash items		
Depreciation	168,054	151,871
Investment income	<u>(2,604)</u>	<u>(2,230)</u>
	452,067	(186,510)
Working capital adjustments		
(Increase)/decrease in debtors	(125,389)	17,368
Increase in creditors	<u>31,239</u>	<u>33,872</u>
Net cash flows from operating activities	<u>357,917</u>	<u>(135,270)</u>
Cash flows from investing activities		
Interest received	2,604	2,230
Acquisitions of tangible assets	<u>(264,381)</u>	<u>(23,988)</u>
Net cash flows from investing activities	<u>(261,777)</u>	<u>(21,758)</u>
Net increase/(decrease) in cash and cash equivalents	96,140	(157,028)
Cash and cash equivalents at 1 April	<u>391,527</u>	<u>548,555</u>
Cash and cash equivalents at 31 March	<u><u>487,667</u></u>	<u><u>391,527</u></u>

The notes on pages 25 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 2025

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 2025 (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 2025 (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 2025 (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 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Donations and gifts	694	694	368	368
	<u>694</u>	<u>694</u>	<u>368</u>	<u>368</u>
	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Analysis by fund				
Unrestricted fund	694	694	368	368
Restricted fund	-	-	-	-
	<u>694</u>	<u>694</u>	<u>368</u>	<u>368</u>

Netherthorpe and Uppertorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

3 Income from charitable activities

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Sales within charitable activities	618,764	618,764	594,341	594,341
Services provided	1,593,489	1,593,489	1,233,108	1,233,108
	<u>2,212,253</u>	<u>2,212,253</u>	<u>1,827,449</u>	<u>1,827,449</u>

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Analysis by fund				
Unrestricted fund	780,945	780,945	1,009,232	1,009,232
Restricted fund	1,431,308	1,431,308	818,217	818,217
	<u>2,212,253</u>	<u>2,212,253</u>	<u>1,827,449</u>	<u>1,827,449</u>

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
SCC - Empowering Parents Empowering Communities	30,000	30,000	32,500	32,500
SCC - Behavioural Change	-	-	17,057	17,057
SCC – Live Lighter	-	-	292,867	292,867
SCC – Community Wellbeing Programme	115,506	115,506	111,808	111,808
SCC – Social Prescribing	-	-	52,589	52,589
SCC – Dementia	42,888	42,888	39,000	39,000
HAF – Winter	12,251	12,251	23,520	23,520
HAF – Easter	25,516	25,516	21,001	21,001
HAF – Half term	9,190	9,190	8,994	8,994
HAF - Summer	77,091	77,091	90,396	90,396
HAF – Coordinator	42,600	42,600	6,300	6,300
SCC – Uppertorpe Library	25,000	25,000	25,000	25,000
Other small contracts	20,000	20,000	16,883	16,883
UHLC Service Level Agreement	115,000	115,000	80,000	80,000
The National Lottery Community Fund - This Community Can	132,992	132,992	67,186	67,186
BBC Children in Need	39,928	39,928	-	-
SCC - Capital Receipts	-	-	8,996	8,996
Other small grants	33,943	33,943	6,585	6,585
ERF Walkley	-	-	(683)	(683)
SCC - Anxiety and Depression Educational Programme	33,030	33,030	24,129	24,129
Jubilation income	-	-	200	200

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

3 Income from charitable activities (continued)

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Pathways to Success	-	-	15,940	15,940
Resilient Communities	50,000	50,000	50,000	50,000
Parents & Carers	-	-	27,857	27,857
People Keeping Well Early Years	9,600	9,600	11,426	11,426
Multiply 2023	13,750	13,750	18,850	18,850
Shared Prosperity	30,150	30,150	9,833	9,833
Faces	-	-	9,550	9,550
Advice Triage	-	-	7,469	7,469
Family Hub Champions	1,000	1,000	20,000	20,000
Dads Mental Health	42,500	42,500	40,000	40,000
Baby EPEC & Us	30,000	30,000	30,000	30,000
Peer Support Worker Synergy	28,597	28,597	12,438	12,438
Walkley Youth	26,289	26,289	17,495	17,495
Compass	-	-	14,424	14,424
Reaching Communities	-	-	5,000	5,000
UK SPF Employment	80,160	80,160	18,498	18,498
Pool hire	75	75	-	-
Swimming Pool Support Fund	20,682	20,682	-	-
Stannington Kids	5,000	5,000	-	-
Edward St Craft	625	625	-	-
Edward St Food	625	625	-	-
NHS Family Coach	3,939	3,939	-	-
UK SPF Employment Support North	20,000	20,000	-	-
UKSPF Skills Employability SY				
Employment Support	12,000	12,000	-	-
Employment Support SEND	5,507	5,507	-	-
Green Space	7,119	7,119	-	-
Universal Youth	28,641	28,641	-	-
Walkley Universal Youth	29,988	29,988	-	-
Library book funding	1,504	1,504	-	-
Capital grant	390,803	390,803	-	-
Total services provided	<u>1,593,489</u>	<u>1,593,489</u>	<u>1,233,108</u>	<u>1,233,108</u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Income from other trading activities

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Non-charitable trading activities	592	592	896	896
	<u>592</u>	<u>592</u>	<u>896</u>	<u>896</u>

5 Investment income

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Rental income	53,498	53,498	42,287	42,287
Interest receivable	2,604	2,604	2,230	2,230
	<u>56,102</u>	<u>56,102</u>	<u>44,517</u>	<u>44,517</u>

6 Expenditure on charitable activities

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Staff costs	1,115,193	1,115,193	1,279,209	1,279,209
Depreciation and impairment	168,054	72,284	151,871	56,101
Training and recruitment	8,529	8,529	9,154	9,154
Rent, rates, insurance and utilities	264,440	264,440	293,447	293,447
Printing, postage and stationery	5,052	5,052	8,957	8,957
Repairs and renewals	63,760	63,760	60,145	60,145
Travel and volunteer expenses	3,159	3,159	5,073	5,073
Community activities	167,530	167,530	197,244	197,244
Cleaning and security costs	43,587	43,587	36,801	36,801
Subscriptions	11,877	11,877	6,065	6,065
Equipment hire	6,498	6,498	11,102	11,102
Advertising and publicity	4,591	4,591	10,675	10,675
Legal, professional and consultancy fees	11,520	11,520	3,863	3,863
General expenses	77,774	77,690	85,250	85,157
	<u>1,951,564</u>	<u>1,855,710</u>	<u>2,158,856</u>	<u>2,062,993</u>
Grant funding of activities	11,479	11,479	29,041	29,041
Allocated support costs	19,981	19,981	21,484	21,484
	<u>1,983,024</u>	<u>1,887,170</u>	<u>2,209,381</u>	<u>2,113,518</u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Expenditure on charitable activities (continued)

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Analysis by fund				
Unrestricted funds	950,803	937,075	1,037,304	1,021,833
Restricted funds	<u>1,032,221</u>	<u>950,095</u>	<u>1,172,077</u>	<u>1,091,685</u>
	<u>1,983,024</u>	<u>1,887,170</u>	<u>2,209,381</u>	<u>2,113,518</u>

7 Grants payable

Analysis of grants

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Shutter Arkwork & Sign Work	-	-	2,410	2,410
Telecoms Project	-	-	3,734	3,734
Peachzz	-	-	14,000	14,000
Walkley Community Forum	-	-	3,000	3,000
Imagesign	3,732	3,732	-	-
JDP	4,105	4,105	-	-
Grants to individuals	700	700	-	-
Other small grants	<u>2,942</u>	<u>2,942</u>	<u>5,897</u>	<u>5,897</u>
	<u>11,479</u>	<u>11,479</u>	<u>29,041</u>	<u>29,041</u>

8 Support costs

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Audit fee	15,255	15,255	16,526	16,526
Legal and professional fees	<u>4,726</u>	<u>4,726</u>	<u>4,958</u>	<u>4,958</u>
	<u>19,981</u>	<u>19,981</u>	<u>21,484</u>	<u>21,484</u>

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation	168,054	151,871
Fees payable to the Charity's auditors in respect of:		
The audit of the Charity's annual accounts	11,025	10,500
All non-audit services not included above	<u>4,230</u>	<u>6,026</u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

10 Staff costs

The aggregate payroll costs were as follows:

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Wages and salaries	1,007,956	1,007,956	1,156,280	1,156,280
Social security costs	67,326	67,326	77,752	77,752
Pension costs	39,911	39,911	45,177	45,177
	<u>1,115,193</u>	<u>1,115,193</u>	<u>1,279,209</u>	<u>1,279,209</u>
	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Management and administration	10	10	12	12
Service delivery – contracted	48	48	62	62
Service delivery - casual	32	32	12	12
	<u>90</u>	<u>90</u>	<u>86</u>	<u>86</u>

No trustees, nor any persons connected with them, have received any remuneration from the group during the year (2024: £Nil).

No trustees have received any reimbursed expenses from the charity during the year (2024: £Nil).

The total employee benefits of the key management personnel of the charitable company were £202,506 (2024 - £190,008). 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 and Contracts Manager
Health Service Manager
Employment and Skill Service Manager
Communities Manager
Strategic Youth Services Manager

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

11 Tangible fixed assets

Group

	Land and buildings £	Improvements To Leasehold Property £	Fixtures, Fittings and Equipment £	Total £
Cost				
At 1 April 2024	2,563,404	981,878	650,087	4,195,369
Additions	-	247,101	17,280	264,381
At 31 March 2025	<u>2,563,404</u>	<u>1,228,979</u>	<u>667,367</u>	<u>4,459,750</u>
Depreciation				
At 1 April 2024	1,799,292	618,972	556,747	2,975,011
Charge for the year	<u>95,770</u>	<u>49,159</u>	<u>23,125</u>	<u>168,054</u>
At 31 March 2025	<u>1,895,062</u>	<u>668,131</u>	<u>579,872</u>	<u>3,143,065</u>
Net book value				
At 31 March 2025	<u>668,342</u>	<u>560,848</u>	<u>87,495</u>	<u>1,316,685</u>
At 31 March 2024	<u>764,112</u>	<u>362,906</u>	<u>93,340</u>	<u>1,220,358</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 2025 (continued)

11 Tangible fixed assets (continued)

Charitable company

	Improvements To Leasehold Property £	Fixtures, Fittings and Equipment £	Total £
Cost			
At 1 April 2024	981,878	544,458	1,526,336
Additions	<u>247,101</u>	<u>17,280</u>	<u>264,381</u>
At 31 March 2025	<u>1,228,979</u>	<u>561,738</u>	<u>1,790,717</u>
Depreciation			
At 1 April 2024	618,972	451,119	1,070,091
Charge for the year	<u>49,159</u>	<u>23,125</u>	<u>72,284</u>
At 31 March 2025	<u>668,131</u>	<u>474,244</u>	<u>1,142,375</u>
Net book value			
At 31 March 2025	<u>560,848</u>	<u>87,494</u>	<u>648,342</u>
At 31 March 2024	<u>362,906</u>	<u>93,339</u>	<u>456,245</u>

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
£	£	£	£
115,000	(210,854)	(95,854)	670,553

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

13 Debtors

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Trade debtors	219,098	219,098	83,308	83,308
Due from group undertakings	-	-	-	53,494
Other debtors	4,115	4,115	10,357	9,523
Prepayments and accrued income	12,549	12,549	16,708	16,708
	<u>235,762</u>	<u>235,762</u>	<u>110,373</u>	<u>163,033</u>

14 Creditors: amounts falling due within one year

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Trade creditors	58,335	58,335	40,113	40,113
Other taxation and social security	19,012	19,012	-	-
Other creditors	2,541	2,541	8,840	8,840
Accruals	40,258	40,258	45,125	45,125
Deferred income	24,409	24,409	19,238	19,238
	<u>144,555</u>	<u>144,555</u>	<u>113,316</u>	<u>113,316</u>

15 Deferred income

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Deferred income at 1 April 2024	19,238	19,238	5,125	5,125
Amounts released from previous periods	(19,238)	(19,238)	(5,125)	(5,125)
Resources deferred in the period	24,409	24,409	19,238	19,238
Deferred income at year end	<u>24,409</u>	<u>24,409</u>	<u>19,238</u>	<u>19,238</u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Restricted funds

2025

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Charity					
SCC – Healthy Communities Programme	-	54,491	(54,491)	-	-
Empowering Communities	5,180	31,735	(34,520)	-	2,395
Tesco Jacks	-	21,144	(21,144)	-	-
SCC - Dementia (Hillsborough)	6,402	21,444	(19,554)	-	8,292
Donations - Library Fundraising	5,732	-	-	(5,732)	-
SCC – Dementia Upperthorpe	6,442	21,444	(19,554)	-	8,332
BBC Children in Need	-	39,993	(35,086)	-	4,907
National Lottery Community Fund - This Community Can	21,804	135,935	(126,712)	-	31,027
SCC – Holiday Activities and Food	(10,171)	166,648	(153,788)	-	2,689
SCC – This Girl Can	4,699	-	-	-	4,699
SCC – Community Champions	-	15,000	(9,087)	-	5,913
NHS – CCG 3 Tier	28,209	-	-	(28,209)	-
Sport England - Leading The Way	6,163	709	(188)	-	6,684
Multiply	-	13,750	(13,750)	-	-
Small grants	3,295	-	(1,093)	-	2,202
Resilient Communities	-	25,000	(25,000)	-	-
People Keeping Well Early years	-	9,600	(2,484)	-	7,116
Community Development LAC	8,500	-	-	-	8,500
SCC – Universal Health	-	28,641	(14,386)	-	14,255
Shared Prosperity	9,301	34,480	(24,897)	-	18,884
Dads Mental Health	25,692	43,000	(44,175)	-	24,517
Baby EPEC & Us	19,051	30,000	(28,239)	-	20,812
Family Hub Champions	14,768	1,445	(16,213)	-	-
Walkley	1,000	27,422	(28,422)	-	-
Walkley Youth	8,037	(6,250)	-	-	1,787
Hillsborough Cost of Living	1,300	-	(313)	-	987
Mental Health	-	33,031	(24,630)	-	8,401

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Restricted funds (continued)

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
UK SPF Employment	-	80,180	(80,180)	-	-
Compass	10,155	-	(10,155)	-	-
Community Wellbeing Programme	-	46,217	(46,217)	-	-
Peer Support Worker Synergy	-	28,598	(25,103)	-	3,495
UK SPF North	-	20,000	(20,000)	-	-
Capital grant	-	342,451	(7,973)	-	334,478
UK Carbon	-	40,176	(1,841)	-	38,335
Solar	-	15,412	(617)	-	14,795
Walkley Universal Youth	-	29,989	(17,294)	-	12,695
Stannington Kids	-	5,000	(3,750)	-	1,250
Edward St Craft	-	625	-	-	625
Edward St Food	-	625	-	-	625
NHS Family coach	-	3,939	(1)	-	3,938
Employment Support SEND	-	5,507	-	-	5,507
Green Space	-	7,119	(4,337)	-	2,782
Total Charity restricted funds	<u>175,559</u>	<u>1,374,500</u>	<u>(915,194)</u>	<u>(33,941)</u>	<u>600,924</u>
Subsidiary					
The Building Complex Fund	517,961	-	(61,510)	(27,181)	429,270
Zest Improvement Fund	151,386	-	(20,616)	13,540	144,310
Total Subsidiary restricted funds	<u>669,347</u>	<u>-</u>	<u>(82,126)</u>	<u>(13,641)</u>	<u>573,580</u>
Total restricted funds	<u><u>844,906</u></u>	<u><u>1,374,500</u></u>	<u><u>(997,320)</u></u>	<u><u>(47,582)</u></u>	<u><u>1,174,504</u></u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Restricted funds (continued)

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)	-	-
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 (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 – Holiday Activities and Food	37,842	150,211	(198,224)	-	(10,171)
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)	-	-
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)	-	-

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Restricted funds (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Multiply	1,400	18,850	(20,250)	-	-
Small grants	(1,562)	4,857	-	-	3,295
Resilient Communities	2,464	50,000	(52,464)	-	-
People Keeping Well					
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)	-	-
Peer Support Worker					
Synergy	-	12,438	(12,438)	-	-
Total Charity restricted funds	448,454	818,010	(1,090,905)	-	175,559

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (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	172,002	-	(20,616)	-	151,386
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>1,158,432</u>	<u>818,010</u>	<u>(1,171,297)</u>	<u>39,761</u>	<u>844,906</u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (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 - 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 - 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.

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.

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Restricted funds (continued)

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 - Holiday Activities and Food 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.

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.

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Restricted funds (continued)

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.

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.

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.

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Restricted funds (continued)

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.

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 Peer Support Worker 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.

Capital grant - Funding from Sheffield City Council for renovation work to be carried out on the Zest building.

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 2025 (continued)

17 Unrestricted funds

Group

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
2025					
Unrestricted funds					
Unrestricted fund	<u>764,036</u>	<u>895,141</u>	<u>(985,704)</u>	<u>47,582</u>	<u>721,055</u>
Total unrestricted funds	<u><u>764,036</u></u>	<u><u>895,141</u></u>	<u><u>(985,704)</u></u>	<u><u>47,582</u></u>	<u><u>721,055</u></u>

	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>

Charity

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
2025					
Unrestricted funds					
Unrestricted fund	<u>666,976</u>	<u>895,141</u>	<u>(971,976)</u>	<u>33,941</u>	<u>624,082</u>
Total unrestricted funds	<u><u>666,976</u></u>	<u><u>895,141</u></u>	<u><u>(971,976)</u></u>	<u><u>33,941</u></u>	<u><u>624,082</u></u>

	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>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

18 Analysis of net assets between funds

Group

	Unrestricted fund £	Restricted funds £	2025 £
2025			
Tangible fixed assets	500,657	816,028	1,316,685
Current assets	364,953	358,476	723,429
Current liabilities	(144,555)	-	(144,555)
Total net assets	<u>721,055</u>	<u>1,174,504</u>	<u>1,895,559</u>
	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>

Charity

	Unrestricted fund £	Restricted funds £	2025 £
2025			
Tangible fixed assets	405,894	242,448	648,342
Current assets	362,743	358,476	721,219
Current liabilities	(144,555)	-	(144,555)
Total net assets	<u>624,082</u>	<u>600,924</u>	<u>1,225,006</u>
	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>

19 Operating lease commitments

	Group 2025 £	Charity 2025 £	Group 2024 £	Charity 2024 £
Within one year	4,050	4,050	4,050	4,050
Between one and five years	2,867	2,867	4,050	4,050
After five years	-	-	2,643	2,643
	<u>6,917</u>	<u>6,917</u>	<u>10,743</u>	<u>10,743</u>

Netherthorpe and Upperthorpe Community Alliance

Notes to the Financial Statements for the Year Ended 31 March 2025 (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 £39,911 (2024: £45,177). There were no outstanding contributions payable to the fund at the reporting date.

21 Analysis of net debt

Group

	At 1 April 2024 £	Financing cash flows £	At 31 March 2025 £
Cash at bank and in hand	391,527	96,140	487,667
Net debt	391,527	96,140	487,667

	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

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.