

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

England & Wales · Charity number 1090345

Details

Other names	UPPERTHORPE HLC
Status	Registered
Legal form	Charitable company
Company number	04258284
Registered	2002-01-31
Register	View on the Charity Commission register

Contact

Address	Zest 18 Upperthorpe Sheffield S6 3NA
Phone	0114 2702041
Email	info@zestcommunity.co.uk
Website	www.zestcommunity.co.uk

Activities

Objects: 1) TO PROMOTE THE GOOD HEALTH AND WELLBEING OF THE COMMUNITY IN THE LANGSETT NETHERTHORPE AREAS OF SHEFFIELD AND IN PARTICULAR BY THE ESTABLISHMENT OF A HEALTHY LIVING CENTRE IN THE AREA.2) TO PROVIDE OF ASSIST IN THE PROVISION OF RECREATIONAL FACILITIES IN THE AREA IN ORDER TO PROMOTE AND DEVELOP THE EDUCATION AND PHYSICAL AND MENTAL HEALTH OF THOSE PERSONS USING THEM WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.

Activities: The provision of health, recreation, leisure and educational opportunities, particularly in the Netherthorpe, Upperthorpe and Langsett areas of Sheffield.. The key focus of provision is the Zest Centre - a healthy living centre comprising a public swimming pool, gym, library, cafe, meeting rooms, office space and a range of health promotion and public health initiatives.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** LANGSETT NETHERTHORPE AND UPPERTHORPE
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£115,000	£210,854	-	-
2024-03-31	£80,000	£175,863	-	-
2023-03-31	£80,000	£174,423	-	-
2022-03-31	£80,000	£175,770	-	-
2021-03-31	£80,000	£175,770	-	-

Trustees

Name	Role	Appointed
Abdulrhaman Abdulrub		2025-06-03
Adam Michael Douglas		2023-12-04
Deborah Jane Mathews		2025-12-02
IAN FRANCIS DRAYTON		2025-12-02
Laura McClean		2023-06-19
Lucy Charlotte Smith		2023-02-28
Matthew Dean		2016-07-25

Accounts

Company registration number: 04258284

Charity registration number: 1090345

Upperthorpe & Netherthorpe Healthy Living Centre Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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Upperthorpe & Netherthorpe Healthy Living Centre Trust

Trustees' Report

Reference and Administrative Details

The trustees (who are also directors of Upperthorpe & Netherthorpe Healthy Living Centre Trust 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: 1090345

Company Registration Number: 04258284

Trustees: A Abdulrub (appointed 3 June 2025)
A M D Butcher
M Dean
K M Daubney
L McClean
L C Smith
D S Thornett (resigned 4 November 2024)

Secretary: S Markham

Registered Office: 18 Upperthorpe
Sheffield
South Yorkshire
S6 3NA

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

Solicitors: Taylor Bracewell
17-23 Thorne Road
Doncaster
South Yorkshire
DN1 2RP

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Trustees' Report (continued)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Structure, governance and management

The charitable company 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.

Trustees

During the year Trustees were nominated by the two partner organisations. Netherthorpe and Upperthorpe Community Alliance (NUCA trading as Zest) had two trustee places and Sheffield City Council had one trustee place.

Objectives and activities

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

"To promote the good health and wellbeing of the community in the Langsett, Netherthorpe and Upperthorpe areas of Sheffield and in particular by the establishment of a Healthy Living Centre in the area".

In addition the charity has other objects relating to the provision of recreational facilities, education and training and other charitable purposes. Further details of the charity's objects are set out in the charity's memorandum and articles of association.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

NUCA (trading as Zest) continued to manage the Healthy Living Centre on behalf of the charity and so the charity paid a grant to Zest to help cover its costs. The grant is equivalent to Sheffield City Council's service level agreement, but less costs incurred by Upperthorpe & Netherthorpe Healthy Living Centre Trust.

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.
- 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.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Trustees' Report (continued)

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.

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'

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Trustees' Report (continued)

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.
- 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 sessions 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.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Trustees' Report (continued)

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.

Financial review

The charity has made a deficit for the year of £95,854 (2024: £95,863). Unrestricted funds are showing a deficit of £13,728 (2024: £15,471) before transfers. Restricted funds are showing a deficit of £82,126 (2024: £80,392) before transfers for the year. At 31 March 2025 total fund balances were £670,553 of which £96,973 were unrestricted and £573,580 were restricted.

At the end of the year there were freely available unrestricted reserves of £2,210 (2024: £2,294).

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised.

It is the policy of the charity to invest any surplus funds held in line with its reserves policy in low risk investments i.e. bank deposit accounts.

The Trustees reviewed the charity's reserves policy and agreed on a policy for the year whereby the charity will maintain cash reserves in order to cover costs other than the grant funding service level agreements.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

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

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Upperthorpe & Netherthorpe Healthy Living Centre Trust 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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Independent Examiner's Report to the trustees of Upperthorpe & Netherthorpe Healthy Living Centre Trust ('the Company')

I report to the charitable company's trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025 which are set out on pages 8 to 17.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

S Bladen

.....
Simon Bladen FCA

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

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

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Incoming resources					
Grants receivable	2	-	115,000	115,000	80,000
Total incoming resources		-	115,000	115,000	80,000
Resources expended					
Charitable activities	3	13,728	197,126	210,854	175,863
Total expenditure		13,728	197,126	210,854	175,863
Net outgoing resources		(13,728)	(82,126)	(95,854)	(95,863)
Transfers between funds		13,641	(13,641)	-	-
Net movement in funds		(87)	(95,767)	(95,854)	(95,863)
Reconciliation of funds					
Total funds brought forward		97,060	669,347	766,407	862,270
Total funds carried forward		96,973	573,580	670,553	766,407

The notes on pages 10 to 17 form an integral part of these financial statements.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

(Registration number: 04258284)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	6	668,343	764,113
Current assets			
Cash at bank and in hand		2,210	54,954
Creditors: Amounts falling due within one year	7	-	(52,660)
Net current assets		<u>2,210</u>	<u>2,294</u>
Net assets		<u>670,553</u>	<u>766,407</u>
Charity funds			
Restricted funds	8	573,580	669,347
Unrestricted funds	9	<u>96,973</u>	<u>97,060</u>
Total charity funds		<u>670,553</u>	<u>766,407</u>

For the financial year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 17 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 10 to 17 form an integral part of these financial statements.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

Upperthorpe & Netherthorpe Healthy Living Centre Trust is a company (No. 04258284) and charity (No. 1090345) domiciled in England and Wales. The address of its registered office is: 18 Upperthorpe, Sheffield, South Yorkshire, S6 3NA.

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

Upperthorpe & Netherthorpe Healthy Living Centre Trust meets the definition of a public benefit entity under the Charities SORP (FRS 102). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Grants received are allocated between activities and between restricted and unrestricted funds according to their nature.

Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

1 Accounting policies (continued)

Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, independent examination 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.

Depreciation and amortisation

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Individual fixed assets costing more than £500 are capitalised.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets held for charity use other than freehold land by equal annual instalments over their expected useful lives. The rates generally applicable are:

Asset class	Depreciation method and rate
Leasehold buildings	straight line over the life of the lease
Plant and machinery	10%, 20% and 33% 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 the statement of financial activities.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

1 Accounting policies (continued)

Impairment of fixed assets

At each reporting end date, the charitable company 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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 charitable company's accounting policies, the trustees 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.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

2 Income

	2025 £	2024 £
Grants income		
Sheffield City Council	115,000	80,000
	<u>115,000</u>	<u>80,000</u>

3 Charitable activities

	2025 £	2024 £
Depreciation	95,770	95,770
Bank charges	84	93
Grant funding	115,000	80,000
	<u>210,854</u>	<u>175,863</u>

	2025 £	2024 £
Unrestricted fund	13,728	15,471
Restricted fund	197,126	160,392
	<u>210,854</u>	<u>175,863</u>

4 Grants payable

	2025 £	2024 £
Netherthorpe and Upperthorpe Community Alliance	115,000	80,000

5 Trustees remuneration and expenses

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

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

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

6 Tangible fixed assets

	Leasehold buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2024	<u>2,563,404</u>	<u>105,628</u>	<u>2,669,032</u>
At 31 March 2025	<u>2,563,404</u>	<u>105,628</u>	<u>2,669,032</u>
Depreciation			
At 1 April 2024	1,799,291	105,628	1,904,919
Charge for the year	<u>95,770</u>	<u>-</u>	<u>95,770</u>
At 31 March 2025	<u>1,895,061</u>	<u>105,628</u>	<u>2,000,689</u>
Net book value			
At 31 March 2025	<u>668,343</u>	<u>-</u>	<u>668,343</u>
At 31 March 2024	<u>764,113</u>	<u>-</u>	<u>764,113</u>

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

7 Creditors

	2025 £	2024 £
Amounts falling due within one year		
Due to group undertakings	<u>-</u>	<u>52,660</u>

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

8 Restricted funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
2025					
The Building Complex Fund	517,961	-	(61,510)	(27,181)	429,270
Zest Improvement Fund	151,386	-	(20,616)	13,540	144,310
Core Management Admin and Finance	-	115,000	(115,000)	-	-
Total funds	<u>669,347</u>	<u>115,000</u>	<u>(197,126)</u>	<u>(13,641)</u>	<u>573,580</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
2024					
The Building Complex Fund	537,976	-	(59,776)	39,761	517,961
Zest Improvement Fund	172,002	-	(20,616)	-	151,386
Core Management Admin and Finance	-	80,000	(80,000)	-	-
Total funds	<u>709,978</u>	<u>80,000</u>	<u>(160,392)</u>	<u>39,761</u>	<u>669,347</u>

The Building Complex Fund	This fund was where the various incoming resources were applied to meet the costs associated with the lease, design and construction work to the buildings. Depreciation is charged to this fund.
Zest Improvement Fund	This 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.
Core Management Admin and Finance	This fund was awarded to pay for the costs of some of the Upperthorpe Healthy Living Centre's revenue costs with the majority paying for the management of the centre. The remaining funds have been transferred to unrestricted funds.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

9 Unrestricted funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
2025					
Unrestricted fund	<u>97,060</u>	<u>-</u>	<u>(13,728)</u>	<u>13,641</u>	<u>96,973</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
2024					
Unrestricted fund	<u>152,292</u>	<u>-</u>	<u>(15,471)</u>	<u>(39,761)</u>	<u>97,060</u>

10 Analysis of net assets between funds

	Unrestricted fund £	Restricted funds £	Total £
2025			
Tangible fixed assets	94,763	573,580	668,343
Current assets	<u>2,210</u>	<u>-</u>	<u>2,210</u>
Total net assets	<u>96,973</u>	<u>573,580</u>	<u>670,553</u>
	Unrestricted fund £	Restricted funds £	Total £
2024			
Tangible fixed assets	94,766	669,347	764,113
Current assets	54,954	-	54,954
Current liabilities	<u>(52,660)</u>	<u>-</u>	<u>(52,660)</u>
Total net assets	<u>97,060</u>	<u>669,347</u>	<u>766,407</u>

11 Related party transactions

In accordance with FRS102 paragraph 33.1A the company has taken advantage of the exemption from disclosing transactions with its fellow group companies.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

12 Parent and ultimate parent undertaking

The ultimate controlling party is Netherthorpe and Upperthorpe Community Alliance. No one individual has control over that organisation.

Netherthorpe and Upperthorpe Community Alliance (being the smallest and largest group of which the charitable company is a member for which group financial statements are prepared) prepares group accounts and copies can be obtained from The Zest Centre, 18 Upperthorpe, Sheffield, S6 3NA.

Accounts

Company registration number: 04258284

Charity registration number: 1090345

Upperthorpe & Netherthorpe Healthy Living Centre Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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Upperthorpe & Netherthorpe Healthy Living Centre Trust

Trustees' Report

Reference and Administrative Details

The trustees (who are also directors of Upperthorpe & Netherthorpe Healthy Living Centre Trust 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: 1090345

Company Registration Number: 04258284

Trustees: A M D Butcher (appointed 4 December 2023)
M Dean
K M Daubney (appointed 4 December 2023)
T Hunt (resigned 19 June 2023)
L McClean (appointed 19 June 2023)
L C Smith
D S Thornett

Secretary: S Markham

Registered Office: 18 Upperthorpe
Sheffield
South Yorkshire
S6 3NA

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

Solicitors: Taylor Bracewell
17-23 Thorne Road
Doncaster
South Yorkshire
DN1 2RP

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Trustees' Report (continued)

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

Structure, governance and management

The charitable company 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.

Trustees

During the year Trustees were nominated by the two partner organisations. Netherthorpe and Upperthorpe Community Alliance (NUCA trading as Zest) had two trustee places and Sheffield City Council had one trustee place.

Objectives and activities

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

"To promote the good health and wellbeing of the community in the Langsett, Netherthorpe and Upperthorpe areas of Sheffield and in particular by the establishment of a Healthy Living Centre in the area".

In addition the charity has other objects relating to the provision of recreational facilities, education and training and other charitable purposes. Further details of the charity's objects are set out in the charity's memorandum and articles of association.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

NUCA (trading as Zest) continued to manage the Healthy Living Centre on behalf of the charity and so the charity paid a grant to Zest to help cover its costs. The grant is equivalent to Sheffield City Council's service level agreement, but less costs incurred by Upperthorpe & Netherthorpe Healthy Living Centre Trust.

The Zest Centre: Library Service

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

The Zest Centre: Food works Cafe

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

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

Service highlights

- 6000 hot meals served
- 4500 hot drinks served
- 3500 volunteer hours
- 7000kg of carbon saved through hot meals served
- 2500kg carbon saved through Just Meal sales

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Trustees' Report (continued)

- Skills sessions throughout the year including Barista training, knife skills, food hygiene level 2 certifications
- 5* hygiene rating

The Zest Centre: Leisure Service

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

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

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

Service highlights

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

What's on the horizon

- Implementing a new swimming lesson management system modern system to enhance operational efficiency, improve communication with service users, and strengthen our reputation.
- Development of environmental sustainability plan as part of a renewed Business Plan.
- Increasing the diversity of gym classes to better cater to the varied needs of our customers.
- Integration of the new Sheffield referral scheme 'Movewell' linking our health and leisure services to provide a holistic approach to exercise referrals and attract more customers.
- Expanding operating hours, to include including Bank Holidays, and a flexible approach to accommodate additional pool hire.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Trustees' Report (continued)

- Enhancing swimming lesson service to be more inclusive for neuro-diverse children by providing an improved one-to-one service.
- Introducing additional revenue-generating options of merchandise sales to enhance customer experience and boost overall income.
- Navigating a programme of major capital works and improvements to the Zest Centre.

Financial review

The charity has made a deficit for the year of £95,863 (2023: £94,423). Unrestricted funds are showing a deficit of £15,471 (2023: £14,031) before transfers. Restricted funds are showing a deficit of £80,392 (2023: £80,392) before transfers for the year. At 31 March 2024 total fund balances were £766,407 of which £97,060 were unrestricted and £669,347 were restricted.

At the end of the year there were freely available unrestricted reserves of £2,294 (2023: £2,387).

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised.

It is the policy of the charity to invest any surplus funds held in line with its reserves policy in low risk investments i.e. bank deposit accounts.

The Trustees reviewed the charity's reserves policy and agreed on a policy for the year whereby the charity will maintain cash reserves in order to cover costs other than the grant funding service level agreements.

Risk Management

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

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



.....
L C Smith
Trustee

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Upperthorpe & Netherthorpe Healthy Living Centre Trust 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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Independent Examiner's Report to the trustees of Upperthorpe & Netherthorpe Healthy Living Centre Trust ('the Company')

I report to the charitable company's trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024 which are set out on pages 7 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

S Bladen

Simon Bladen FCA

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

Date: 17/12/2024

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Incoming resources					
Grants receivable	2	-	80,000	80,000	80,000
Total incoming resources		-	80,000	80,000	80,000
Resources expended					
Charitable activities	3	15,471	160,392	175,863	174,423
Total expenditure		15,471	160,392	175,863	174,423
Net outgoing resources		(15,471)	(80,392)	(95,863)	(94,423)
Transfers between funds		(39,761)	39,761	-	-
Net movement in funds		(55,232)	(40,631)	(95,863)	(94,423)
Reconciliation of funds					
Total funds brought forward		152,292	709,978	862,270	956,693
Total funds carried forward		97,060	669,347	766,407	862,270

The notes on pages 9 to 16 form an integral part of these financial statements.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

(Registration number: 04258284)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	6	764,113	859,883
Current assets			
Cash at bank and in hand		54,954	3,251
Creditors: Amounts falling due within one year	7	<u>(52,660)</u>	<u>(864)</u>
Net current assets		<u>2,294</u>	<u>2,387</u>
Net assets		<u>766,407</u>	<u>862,270</u>
Charity funds			
Restricted funds	8	669,347	709,978
Unrestricted funds	9	<u>97,060</u>	<u>152,292</u>
Total charity funds		<u>766,407</u>	<u>862,270</u>

For the financial year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 16/12/2024 and signed on their behalf by:

.....
L C Smith
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

1 Accounting policies

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

Statutory information

Upperthorpe & Netherthorpe Healthy Living Centre Trust is a company (No. 04258284) and charity (No. 1090345) domiciled in England and Wales. The address of its registered office is: 18 Upperthorpe, Sheffield, South Yorkshire, S6 3NA.

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

Upperthorpe & Netherthorpe Healthy Living Centre Trust meets the definition of a public benefit entity under the Charities SORP (FRS 102). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Grants received are allocated between activities and between restricted and unrestricted funds according to their nature.

Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

1 Accounting policies (continued)

Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, independent examination 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.

Depreciation and amortisation

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Individual fixed assets costing more than £500 are capitalised.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets held for charity use other than freehold land by equal annual instalments over their expected useful lives. The rates generally applicable are:

Asset class	Depreciation method and rate
Leasehold buildings	straight line over the life of the lease
Plant and machinery	10%, 20% and 33% 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 the statement of financial activities.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

1 Accounting policies (continued)

Impairment of fixed assets

At each reporting end date, the charitable company 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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 charitable company's accounting policies, the trustees 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.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

2 Income

	2024 £	2023 £
Grants income		
Sheffield City Council	80,000	80,000
	<u>80,000</u>	<u>80,000</u>

3 Charitable activities

	2024 £	2023 £
Depreciation	95,770	95,770
Bank charges	93	93
Grant funding	80,000	78,560
	<u>175,863</u>	<u>174,423</u>

	2024 £	2023 £
Unrestricted fund	15,471	15,471
Restricted fund	160,392	158,952
	<u>175,863</u>	<u>174,423</u>

4 Grants payable

	2024 £	2023 £
Netherthorpe and Upperthorpe Community Alliance	<u>80,000</u>	<u>78,560</u>

5 Trustees remuneration and expenses

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

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

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

6 Tangible fixed assets

	Leasehold buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	<u>2,563,404</u>	<u>105,628</u>	<u>2,669,032</u>
At 31 March 2024	<u>2,563,404</u>	<u>105,628</u>	<u>2,669,032</u>
Depreciation			
At 1 April 2023	1,703,521	105,628	1,809,149
Charge for the year	<u>95,770</u>	<u>-</u>	<u>95,770</u>
At 31 March 2024	<u>1,799,291</u>	<u>105,628</u>	<u>1,904,919</u>
Net book value			
At 31 March 2024	<u>764,113</u>	<u>-</u>	<u>764,113</u>
At 31 March 2023	<u>859,883</u>	<u>-</u>	<u>859,883</u>

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

7 Creditors

	2024 £	2023 £
Amounts falling due within one year		
Due to group undertakings	<u>52,660</u>	<u>864</u>

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

8 Restricted funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
2024					
The Building Complex Fund	537,976	-	(59,776)	39,761	517,961
Zest Improvement Fund	172,002	-	(20,616)	-	151,386
Core Management Admin and Finance	-	80,000	(80,000)	-	-
Total funds	<u>709,978</u>	<u>80,000</u>	<u>(160,392)</u>	<u>39,761</u>	<u>669,347</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
2023					
The Building Complex Fund	597,752	-	(59,776)	-	537,976
Zest Improvement Fund	192,618	-	(20,616)	-	172,002
Core Management Admin and Finance	-	80,000	(78,560)	(1,440)	-
Total funds	<u>790,370</u>	<u>80,000</u>	<u>(158,952)</u>	<u>(1,440)</u>	<u>709,978</u>

The Building Complex Fund	This fund was where the various incoming resources were applied to meet the costs associated with the lease, design and construction work to the buildings. Depreciation is charged to this fund.
Zest Improvement Fund	This 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.
Core Management Admin and Finance	This fund was awarded to pay for the costs of some of the Upperthorpe Healthy Living Centre's revenue costs with the majority paying for the management of the centre. The remaining funds have been transferred to unrestricted funds.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

9 Unrestricted funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
2024					
Unrestricted fund	<u>152,292</u>	<u>-</u>	<u>(15,471)</u>	<u>(39,761)</u>	<u>97,060</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
2023					
Unrestricted fund	<u>166,323</u>	<u>-</u>	<u>(15,471)</u>	<u>1,440</u>	<u>152,292</u>

10 Analysis of net assets between funds

	Unrestricted fund £	Restricted funds £	Total £
2024			
Tangible fixed assets	94,766	669,347	764,113
Current assets	54,954	-	54,954
Current liabilities	<u>(52,660)</u>	<u>-</u>	<u>(52,660)</u>
Total net assets	<u>97,060</u>	<u>669,347</u>	<u>766,407</u>
	Unrestricted fund £	Restricted funds £	Total £
2023			
Tangible fixed assets	149,905	709,978	859,883
Current assets	3,251	-	3,251
Current liabilities	<u>(864)</u>	<u>-</u>	<u>(864)</u>
Total net assets	<u>152,292</u>	<u>709,978</u>	<u>862,270</u>

11 Related party transactions

In accordance with FRS102 paragraph 33.1A the company has taken advantage of the exemption from disclosing transactions with its fellow group companies.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

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

12 Parent and ultimate parent undertaking

The ultimate controlling party is Netherthorpe and Upperthorpe Community Alliance. No one individual has control over that organisation.

Netherthorpe and Upperthorpe Community Alliance (being the smallest and largest group of which the charitable company is a member for which group financial statements are prepared) prepares group accounts and copies can be obtained from The Zest Centre, 18 Upperthorpe, Sheffield, S6 3NA.

Accounts

Company registration number: 04258284
Charity registration number: 1090345

Upperthorpe & Netherthorpe Healthy Living Centre Trust
Annual Report and Financial Statements
Year ended 31 March 2023

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Annual Report and Financial Statements

Year ended 31 March 2023

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Upperthorpe & Netherthorpe Healthy Living Centre Trust

Report of the Trustees for the year ended 31 March 2023

The trustees (who are also directors of Upperthorpe & Netherthorpe Healthy Living Centre Trust 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.

Reference and Administration Details

Charity registration number: 1090345

Company registration number: 04258284

Directors and Trustees:

D S Thornett	
K Mudge	(Resigned 1 December 2022)
M Dean	
T Hunt	(Resigned 16 June 2023)
L McClean	(Appointed 19 June 2023)
L C Smith	(Appointed 28 February 2023)

Secretary: S Markham

Registered Office: 18 Upperthorpe
Sheffield
South Yorkshire
S6 3NA

Independent examiners: Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

Solicitors: Taylor Bracewell
17-23 Thorne Road
Doncaster
South Yorkshire
DN1 2RP

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Report of the Trustees for the year ended 31 March 2023 (continued)

Structure, governance and management

The charitable company 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.

Trustees

During the year Trustees were nominated by the two partner organisations. Netherthorpe and Upperthorpe Community Alliance (NUCA trading as Zest) had two trustee places and Sheffield City Council had one trustee place.

Objectives and activities

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

"To promote the good health and wellbeing of the community in the Langsett, Netherthorpe and Upperthorpe areas of Sheffield and in particular by the establishment of a Healthy Living Centre in the area".

In addition the charity has other objects relating to the provision of recreational facilities, education and training and other charitable purposes. Further details of the charity's objects are set out in the charity's memorandum and articles of association.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

NUCA (trading as Zest) continued to manage the Healthy Living Centre on behalf of the charity and so the charity paid a grant to Zest to help cover its costs. The grant is equivalent to Sheffield City Council's service level agreement, but less costs incurred by Upperthorpe & Netherthorpe Healthy Living Centre Trust.

Achievements and performance

The period from April 2022 has provided a welcome year of sustained service delivery. The organisation has continued to build on and improve levels of engagement and service take up as we advance into clear water from the pandemic.

Annual highlights include:

- Establishing a Welcome Space as the impact of cost of living continues to take its toll, providing a safe, warm, accessible space for the local community.
- Investing in a modernised Zest Centre Reception area, café and ground floor library space as the key landing space for our local community.
- Developing a rich programme of EDI Awareness raising as we continue to work to empower our staff & trustee team, promote accessible services and engender a sense of belonging for everyone in our community.
- Flying the flag for the Sheffield VCS Sector as we hosted a National Locality Convention visit; shining a light on our role as a 'local community anchor', our diverse community service offering, and the flagship Zest Centre.
- Strategic funding success with Sheffield City Council making a commitment to ring fence Leisure Investment Plan funding to help 'future-proof' the Zest Centre building(s) and ensuring the Centre forms part of the City's future Leisure strategy.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Report of the Trustees for the year ended 31 March 2023 (continued)

The Zest Centre: Library Service

“Volunteering in the library literally saved my life”.

The Upperthorpe library offers free children's and adult book loans/reference access to 3000 books. We also offer free printing services, free access to the internet and digital skills training.

We have fantastic spaces for quiet study and work, school visits, home schooling groups, community activities and events.

“Today doing this Treasure Hunt has really made me happy, I never knew libraries could be so nice”.

The Zest Centre: Leisure Service

Swim and gym facilities have shown a welcome improvement on the previous year as we benefit from more consistent and continuous service delivery and take-up. Helped by investment in training to develop both new and existing staff and more dedicated leisure service management.

In addition, the Zest Centre reception and ground floor library area have been fully refurbished, bringing a refreshed and modern feel to the heart of the Centre.

Service highlights

- Extra parent and toddler sessions doubling attendance from 21/22 to 22/23.
- Sold out family fun sessions throughout summer months of 2022/23 increasing whole family participation.
- Introduced wider membership options to suit customer circumstances
- Revamp of the Zest discount scheme with online options
- Revamp of the main gym including a new free weights area

KPI summary

- Swimming pool attendance of 29,497 a 19% uplift on last year (Male: 20% Female: 80%)
- 49% of all swimming attendance of public sessions are over the age of 55 for all public sessions
- 2600 Women only attendances making up 8.8% of total pool users compared to 7% last year
- 72% of participation for dedicated women only sessions are from Ethnic Minority communities.
- Swimming Lesson attendance of 18500; a 20% increase on last year
- Extra parent and toddler sessions created with greater choices in times in 2022-23 with attendance of 1604 which is nearly double the attendance compared to last year.
- 540 leisure members a 12% uplift on last year
- 247 Zest Discount Scheme members in 22/23 compared to 158 in 21/22 - offering affordable gym/ swim sessions
- 42% of Women only gym users are from an Ethnic Minority background, reflecting a service that caters for our diverse local community
- 41% of gym users in 22/23 were over 55 years old
- Overall swim and gym: 21% of users are from Ethnic Minority communities.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Report of the Trustees for the year ended 31 March 2023 (continued)

The Zest Centre: Leisure Service (continued)

What's on the horizon

- Extra 123 children's swimming lessons in April 2023 taking lessons up to 800
- Referrals brought in house with new split pricing structure will see a big increase in participants with newly qualified cardio rehabilitation service.
- Involvement in Swim England swimming campaigns #loveswimming and Drowning Prevention Week.
- Increase in adult swimming lessons with one new lesson (mixed) to encourage adult participation in swimming.
- New email marketing platform to be integrated with targeted leisure marketing and communications

Strategic Priorities

- Working to secure the future of the Zest Centre in the form of an extended lease, fit for purpose management framework and long-term capital investment package; tied to the Sheffield City Council Leisure Investment Strategy.
- Meeting the challenges of sustained inflation including unsustainable increase in our energy costs; through grant support and investment in energy efficiency measures.
- Reviewing our environmental policies in order to ensure more concerted local action is taken to address Climate Change.

Financial review

The charity has made a deficit for the year of £94,423 (2022: £95,770). Unrestricted funds are showing a deficit of £14,031 (2022: £13,935) after transfers. Restricted funds are showing a deficit of £80,392 (2022: £81,835) after transfers for the year. At 31 March 2023 total fund balances were £862,270 of which £152,292 were unrestricted and £709,978 were restricted.

At the end of the year there were freely available unrestricted reserves of £2,387 (2022: £1,040).

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

It is the policy of the charity to invest any surplus funds held in line with its reserves policy in low risk investments i.e. bank deposit accounts.

The Trustees reviewed the charity's reserves policy and agreed on a policy for the year whereby the charity will maintain cash reserves in order to cover costs other than the grant funding service level agreements.

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 2022/23 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.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Report of the Trustees for the year ended 31 March 2023 (continued)

Covid-19 Impact, Response & Risk Management

A range of measures have been implemented to minimise risk, considering both the short and medium to long term impacts of Covid-19 and considered this in the context of Charity Commission guidance relating to Covid-19 incident reporting, noting our duty to disclose risks.

Reporting of Covid-19 incidents to the Charity Commission will be triggered by actions that could result in the charity:

- being unable to deliver vital services to at risk beneficiaries;
- become insolvent and/or forced to close permanently; or highly likely to be insolvent and/or forced to close permanently within the next 12 months.
- being investigated by HMRC for abuse of the furlough scheme or by the police for break of lockdown measures.

Plans to address the key risks highlighted by the Charity Commission are summarised below:

Risk	Measures & Context
Income loss leading to insolvency/ service closure	• Diverse income base including grants and contracts across a range of services. • Multi-year funding agreements • Commissioner flexibility allowing us to adapt services/ recover from lockdown • Bi-monthly cashflow analysis and reporting to Board • Zest Centre Operational Staffing Review
Unable to deliver vital services to at risk clients	• Adapted (blended) service model to cater for at risk beneficiaries including phone and online mental health support, essential item delivery services to vulnerable clients, provision of equipment to enable online access. • Ongoing service adaptation to provide safe settings for client/ community interaction. • Covid-19 Staff Handbook setting out new and adapted protocols, for example, individual risk assessments, home working policy and outbreak protocol.
Covid-19 outbreak leading to service closure	• Covid-19 Staff Handbook setting out new and adapted protocols, for example, Covid-19 outbreak protocol and related Covid-19 safe policies, procedures and session risk assessments. • Covid-19 premises risk assessment and adaptations in accordance with Government guidance. • Lateral flow testing regime including provision of free test kits.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Report of the Trustees for the year ended 31 March 2023 (continued)

Covid-19 Impact, Response & Risk Management (continued)

Lockdown measures reintroduced	• Diverse income streams with multi-year agreements. • Local commissioner dialogue and flexibility. • Government financial intervention if businesses forced to close i.e. Furlough scheme, rates subsidy, industry grants • Local Authority recovery support package for Zest and wider city leisure services. • Lockdown experience including ability to develop successful community hub service and online service offer. • National recognition that lockdown measures need to balance risk with longer term health & wellbeing and need to continue services albeit on a restricted basis • Adapted service model to provide effective blended service offer.
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On behalf of the board:



D S Thornett

Trustee

Dated: 14.12.2023

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Report of the Trustees for the year ended 31 March 2023 (continued)

Trustees' responsibilities in relation to the financial statements

Trustees (who are also directors of Upperthorpe & Netherthorpe Healthy Living Centre Trust for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Independent examiners' report to the Trustees of Upperthorpe & Netherthorpe Healthy Living Centre Trust

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 9 to 17.

Responsibilities and basis of report

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

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

Basis of independent examiner's report

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

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

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

S Bladen
.....
S L Bladen FCA

Hawsons Chartered Accountants
Pegasus House
463a Glossop Road
Sheffield
S10 2QD

18 December.....2023

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Statement of Financial Activities (Including income and expenditure account)

Year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Fund £	2023 Total £	2022 Total £
Incoming Resources					
Grants receivable	2	-	80,000	80,000	80,000
Total incoming resources		-	80,000	80,000	80,000
Resources expended					
Charitable activities	3	15,471	158,952	174,423	175,770
Total resources expended		15,471	158,952	174,423	175,770
Net (outgoing) resources before transfers		(15,471)	(78,952)	(94,423)	(95,770)
Transfers		1,440	(1,440)	-	-
Net movement in funds		(14,031)	(80,392)	(94,423)	(95,770)
Funds brought forward		166,323	790,370	956,693	1,052,463
Funds carried forward		152,292	709,978	862,270	956,693

Upperthorpe & Netherthorpe Healthy Living Centre Trust
Company registration number 04258284

Balance Sheet

31 March 2023

	Notes	31 March 2023 £	31 March 2022 £
Fixed Assets			
Tangible fixed assets	8	859,883	955,653
		<u>859,883</u>	<u>955,653</u>
Current Assets			
Cash at bank and in hand		3,251	2,755
		<u>3,251</u>	<u>2,755</u>
Creditors – amounts falling due within one year	9	(864)	(1,715)
Net current assets		<u>2,387</u>	<u>1,040</u>
Total assets less current liabilities		862,270	956,693
Creditors – amounts falling due after one year		-	-
Net Assets		<u>862,270</u>	<u>956,693</u>
Charity Funds			
Restricted fund	10	709,978	790,370
Unrestricted funds	11	<u>152,292</u>	<u>166,323</u>
Total Charity Funds		<u>862,270</u>	<u>956,693</u>

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

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the provisions of FRS 102 Section 1A Small Entities, were approved and authorised for issue by the Board on 13/12/2023 and signed on its behalf by:

D S Thornett
Trustee

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Notes on Accounts

Year ended 31 March 2023

1. Accounting policies

Statutory information

Upperthorpe & Netherthorpe Healthy Living Centre Trust is a charity (No. 1090345) and a company limited by guarantee (No. 04258284) domiciled in England and Wales. The registered office is 18 Upperthorpe, Sheffield, South Yorkshire, S6 3NA.

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. There has been no material departure from these standards.

The presentation currency is United Kingdom pounds sterling, which is the functional currency of the charity.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. In making that assessment, the trustees have specifically considered the continuing 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 financial statements.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Grants received are allocated between activities and between restricted and unrestricted funds according to their nature.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Notes on Accounts (Continued)

Year ended 31 March 2023

1. Accounting policies (continued)

Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, independent examination 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.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Individual fixed assets costing more than £500 are capitalised.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets held for charity use other than freehold land by equal annual instalments over their expected useful lives. The rates generally applicable are:

Leasehold buildings	straight line over the life of the lease
Plant and machinery	10%, 20% and 33% 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 the statement of financial activities.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Notes on Accounts (Continued)

Year ended 31 March 2023

1. Accounting policies (continued)

Impairment of fixed assets

At each reporting end date, the charitable company 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.

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 borrowings in current liabilities.

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 applying accounting policies and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the trustees 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.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Notes on Accounts (Continued)

Year ended 31 March 2023

2. Income

	2023 £	2022 £
Grants income		
Sheffield City Council	80,000	80,000
	<u>80,000</u>	<u>80,000</u>

3. Charitable activities

	2023 £	2022 £
Depreciation	95,770	95,770
Bank charges	93	75
Grant funding (see note 4)	78,560	78,485
Governance costs (see note 5)	-	1,440
	<u>174,423</u>	<u>175,770</u>
Analysis by fund		
Unrestricted fund	15,471	15,450
Restricted fund	<u>158,952</u>	<u>160,320</u>
	<u>174,423</u>	<u>175,770</u>

4. Grants payable

	2023 £	2022 £
Netherthorpe and Upperthorpe Community Alliance	78,560	78,485
	<u>78,560</u>	<u>78,485</u>

5. Governance costs

Governance costs includes payments to the independent examiner of £Nil for accountancy (2022: £720) and £Nil for examination fees (2022: £720).

6. Trustee remuneration

The Trustees neither received nor waived any emoluments during the year (2022: £nil).

No out of pocket expenses were reimbursed for any trustees (2022: £nil).

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Notes on Accounts (Continued)

Year ended 31 March 2023

7. Staff costs

The average number of employees during the year was Nil (2022: Nil).

8. Tangible fixed assets

	Leasehold buildings £	Plant and machinery £	Total £
Cost or valuation			
At 1 April 2022	2,563,404	105,628	2,669,032
Additions	-	-	-
Disposals	-	-	-
Revaluations	-	-	-
At 31 March 2023	2,563,404	105,628	2,669,032
Depreciation			
At 1 April 2022	1,607,751	105,628	1,713,379
Charge for the year	95,770	-	95,770
Disposals	-	-	-
Revaluations	-	-	-
At 31 March 2023	1,703,521	105,628	1,809,149
Net book value			
At 31 March 2023	859,883	-	859,883
At 31 March 2022	955,653	-	955,653

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

9. Creditors

	2023 £	2022 £
Amounts falling due within one year		
Accruals	-	1,440
Amounts due to group undertakings	864	275
	864	1,715

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Notes on Accounts (Continued)

Year ended 31 March 2023

10. Restricted funds 2023

	Balance at 1 April 2022 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2023 £
Restricted funds					
The Building Complex Fund	597,752	-	(59,776)	-	537,976
Zest Improvement Fund	192,618	-	(20,616)	-	172,002
Core Management Admin and Finance	-	80,000	(78,560)	(1,440)	-
	<u>790,370</u>	<u>80,000</u>	<u>(158,952)</u>	<u>(1,440)</u>	<u>709,978</u>

2022

	Balance at 1 April 2022 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2023 £
Restricted funds					
The Building Complex Fund	657,528	-	(59,776)	-	597,752
Zest Improvement Fund	214,677	-	(22,059)	-	192,618
Core Management Admin and Finance	-	80,000	(78,485)	(1,515)	-
	<u>872,205</u>	<u>80,000</u>	<u>(160,320)</u>	<u>(1,515)</u>	<u>790,370</u>

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

Zest Improvement Fund This 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.

Core Management Admin and Finance This fund was awarded to pay for the costs of some of the Upperthorpe Healthy Living Centre's revenue costs with the majority paying for the management of the centre. The remaining funds have been transferred to unrestricted funds.

Upperthorpe & Netherthorpe Healthy Living Centre Trust

Notes on Accounts (Continued)

Year ended 31 March 2023

11. Unrestricted funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2023 £
2023					
Unrestricted funds	<u>166,323</u>	<u>-</u>	<u>(15,471)</u>	<u>1,440</u>	<u>152,292</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expensed £	Transfer £	Balance at 31 March 2022 £
2022					
Unrestricted funds	<u>180,258</u>	<u>-</u>	<u>(15,450)</u>	<u>1,515</u>	<u>166,323</u>

12. Analysis of net assets between funds 2023

	Unrestricted Funds £	Restricted Income Fund £	Total £
Tangible fixed assets	149,905	709,978	859,883
Current assets	3,251	-	3,251
Current liabilities	(864)	-	(864)
	<u>152,292</u>	<u>709,978</u>	<u>862,270</u>
2022			
	Unrestricted Funds £	Restricted Income Fund £	Total £
Tangible fixed assets	165,283	790,370	955,653
Current assets	2,755	-	2,755
Current liabilities	(1,715)	-	(1,715)
	<u>166,323</u>	<u>790,370</u>	<u>956,693</u>

13. Control

The ultimate controlling party is Netherthorpe and Upperthorpe Community Alliance. No one individual has control over that organisation.

Netherthorpe and Upperthorpe Community Alliance (being the smallest and largest group of which the charitable company is a member for which group financial statements are prepared) prepares group accounts and copies can be obtained from The Zest Centre, 18 Upperthorpe, Sheffield, S6 3NA.

14. Transactions with related parties

In accordance with FRS102 paragraph 33.1A the company has taken advantage of the exemption from disclosing transactions with its fellow group companies.

Accounts

CHARITY REGISTRATION NUMBER 1090345

COMPANY REGISTRATION NUMBER 4258284

**UPPERTHORPE & NETHERTHORPE
HEALTHY LIVING CENTRE TRUST**

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D S Thornett K Mudge M Dean T Hunt
Secretary	S Markham
Charity number	1090345
Company number	4258284
Registered office	18 Upperthorpe Sheffield South Yorkshire S6 3NA
Independent examiner	R J Givans BA FCA UHY Hacker Young 6 Broadfield Court Broadfield Way S8 0XF
Solicitors	Taylor Bracewell 17-23 Thorne Road Doncaster South Yorkshire DN1 2RP

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

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UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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) (effective 1 January 2019)".

Objectives and activities

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

"To promote the good health and wellbeing of the community in the Langsett, Netherthorpe and Uppertorpe areas of Sheffield and in particular by the establishment of a Healthy Living Centre in the area".

In addition the charity has other objects relating to the provision of recreational facilities, education and training and other charitable purposes. Further details of the charity's objects are set out in the charity's memorandum and articles of association.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

NUCA (trading as Zest) continued to manage the Healthy Living Centre on behalf of the charity and so the charity paid a grant to Zest to help cover its costs. The grant is equivalent to Sheffield City Council's service level agreement, but less costs incurred by Uppertorpe & Netherthorpe Healthy Living Centre Trust.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

In the period from April 2021, Zest have been focussed on organisational recovery and reset, as we emerged from the Covid-19 pandemic. The pace and nature of this period of adaptation has varied, according to the nature of the service, but has been effectively led by our experienced and knowledgeable Trustees, staff and volunteers.

The reopening of the Zest Centre has meant the welcome return of these much missed hives of support and activity as we sought to reconnect with the local community.

Centre reopening has also meant a welcome return to trading activity. Zest have stabilised its financial position, retaining its freely available reserves and a buoyant level of restricted grant and contract income to ensure effective continuity of services.

During 2021-22 Zest employed 69 contracted staff and was supported by a team of dedicated volunteers. We were also able to make the shift to become a Real Living Wage Foundation employer, ensuring enhanced terms for our lowest paid employees.

The Leadership Team have been focused on the following strategic priorities:

- Re-establishing a safe, accessible and responsive service and activity offer.
- Developing an Equity and Inclusion Action plan, to ensure Zest takes a pro-active approach to addressing local inequalities, beginning with staff engagement to enable improved understanding and awareness raising.
- Working with stakeholders to secure longer term capital funding in order to improve and develop the Zest Centre building.
- Working with voluntary sector partners to navigate the post pandemic commissioning landscape and ensuring that are well placed to sustain and build on the Zest service base.

At the time of writing, it is also clear, that as we emerge from one crisis, we are in the midst of responding to another. Unsustainable rises in the cost of living set against a fragile political and economic landscape, are starting to impact on every aspect of Zest's operation, and, on the community we serve. The current period is focussed on how we can respond collaboratively and effectively to navigate this crisis.

The Zest Centre: Leisure & Library Service

This period marked the return of regular opening at the Zest Centre and the re-establishment of the leisure and library service base.

Library

A steady phased return, coordinated in close consultation with the Library Volunteers. Beginning with a click and collect service for online book requests, before opening for limited browsing. As the year progressed and vaccinations multiplied there was a return to normal browsing, though we kept to minimal contact. The last part of the service to return was the public computer suite. By November all of Library services were back open to the public. Though not yet back to pre-pandemic levels, borrowing numbers are on the rise, and the number of computer users is also climbing steadily.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

Leisure – swimming and gym

This year has seen the welcome re-opening of our core leisure services. It hasn't been without its challenges as we face skills and labour shortages within the industry, but we are getting back on track. The leisure staff team can only be commended for the way they have adapted to keep services running.

There has been a major over haul and improvement of swimming website pages, online communications and promotional material in Zest reception and in pool changing rooms areas.

In terms of key performance indicators:

- . Swimming pool 23,289 sessions
- . Swimming lesson attendance was 14,782 with 20,367 registrations
- . 63% of all swimming sessions were lessons
 - 827 were parent and toddler sessions
 - . 250 adult lesson sessions
 - . 15% of which were attendances from Black, Asian and other Minority Ethnic Communities.
 - . 1,708 Women only sessions. 65% of which are from Black, Asian and other Minority Ethnic Communities
- . Gym sessions 7,764 sessions
 - 53% (4,124) men
 - . 47% (3,640) women
- . Leisure membership: 462 Direct Debit members

Looking ahead the service will aim to

- Develop more targeted communications to increase membership. This will include social media alerts, website notifications and leaflet targeting to specific audiences such as students.
- Continued and improved use of digital communications to keep membership and social media followers informed of updates and with opportunities for consultation.
- Undertake a price review in light of cost of operating cost pressures.
- Invest in a new reception area.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

In funding provided by the Local Authority to run the core leisure and library service, Zest demonstrates additionality by developing and hosting a range of support services rooted in local community development. This includes:

Health & Wellbeing

Our Local Health Offer

'It's been life changing really. I've lost weight... I have a brighter outlook on life. I feel at less risk of heart problems, which I was really worried about, and feel healthier. I've started going to the gym too and learnt a lot about healthy eating options.' Social Prescribing Client, NW, Crosspool

A busy service made up of a dedicated team of people who are passionate about supporting the local community with their health and wellbeing goals. As we come out of the pandemic, we are seeing the effects as a team in ourselves and our clients. We are acutely aware of how everyone has experienced increased difficulties during Covid 19 and how these have impacted health and wellbeing. We are very much looking forward to continuing to gently support our communities in taking the steps they would like to, to support their physical and mental health.

Local Health Services worked with 600 adults across a broad spectrum of age groups.

"I look forward to these walks, I've lived here all my life and not seen some places on the walks we go on!" Green Prescribing Client, Mrs C

Services included:

- Social Prescribing – Where GPs in our area refer to our Health Link Worker if patients need support in accessing local activities to support them in their health and wellbeing goals
- Dementia friendly activities – groups and exercise sessions for people with memory problems. We also provide a check in service for people recently diagnosed with dementia.
- Green Prescribing – running Health walks and signpost to other outdoor activities designed to improve people's health and wellbeing.
- Mental Health Support for students – We run a boxing group and a peer support group for students in Sheffield who are experiencing mental health issues.

Our clients are made up of 69% female and 31% male. 22.5% of our clients are from Black, Asian and other Minority Ethnic communities.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

Live Lighter Sheffield

"I want to say thank you for the last 12 weeks and for the whole experience. I can honestly say that you have given me so much motivation to think about things, that it's actually surprised me. I'm enjoying planning my meals, I'm enjoying shopping and discovering new things about food, I'm enjoying walking, I was excited about going to the gym and thoroughly enjoyed my induction tonight. I feel so inspired and energised and it's because of the course, but more importantly what you do as a team in delivering it." Anonymous

Zest provide a city-wide adult child and family weight management service, commissioned by Sheffield City Council. This year saw a welcome return to face to face workshops, whilst retaining online sessions, where these have proved effective. This blended approach is favoured by service users.

Key performance indicators:

- Supported 532 adults and 142 children and young people
- 20% (107) were male adults
- 80% (425) were female adults
- 19% (27) were young males under 18
- 81% (115) were young females under 18
- 15% of adults were from Black, Asian and other Minority Ethnic communities
- 70% of children and young people were from Black, Asian and other Minority Ethnic communities.
- 187 people signed up for the online 'universal' offer
- 190 families accepted referral into the programme as a result of the National Child Measurement Programme proactive feedback calls.
- Focus groups were conducted with our clients and incorporated more in-depth feedback sessions with clients attending week 12 sessions in the last quarter of the year. We hope that this additional client insight will set us up for a strong year 4.

"Live lighter has probably saved my life. I've lost 4 stone 3 pounds in total now and that makes me feel great... Please pass on my gratitude to all involved in this programme. Thank you." Anonymous, Feedback received from 12-month review

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

Children, Young People & Families

"This has changed me as a person and as a mother towards my children in a positive and effective way, I am more calm and able to give more to my children by taking time out for myself in order to refill my jug, making us all happier and content."

The Zest Communities team has worked with 2,333 adults and young people this year. 136 were people supported to volunteer. The team work across a range of projects supporting parents and young people of all ages, helping to build communities in our own back garden of Uppertorpe and Netherthorpe and across the city.

Empowering Parent Empowering Communities (EPEC)

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. The Being a Parent course creates a trusting group ethos, where parents are encouraged and supported. This year, the groups have expanded to run parenting courses city wide. For Arabic speakers, parents of teens and for families of children with ASD

"Being part of the Parent Group Leader training programme has been such a wonderful and emotional experience as I have gained a family/friendship for life. It has changed and improved my life for the better, I only wished I had heard about it and done it sooner"

The project worked with 244 adults and young people and an amazing 43 people were supported to volunteer

Early years support

- Worked with 140 adults and young people
- Supporting 5 to volunteer
- 70% Black, Asian and other Ethnic Minority communities

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

Zest Kids – activities after school and during school holidays

This year, we provided 3 free-to-access per week, open to primary aged children and their families. Activities included sports, crafts, and valuable homework support. As well as regular activities, we worked with partners, including the universities and local theatres groups to offer one-off activities. During school holidays, our activities were accompanied by the offer of a free lunch for attendees who would usually access free school meals.

We continue to provide weekly and holiday early years activities, alongside coordinating early years volunteer support for activity in family centres in Sheffield.

“The whole family have clearly benefited from the social aspect of these clubs during the holidays. We first came for the meals, but returned for the friendship and experiences”

- Worked with 165 adults and young people
- Supporting 15 to volunteer
- 90% Black, Asian and other Minority Ethnic communities

Youth Mentoring

A service which has provided 50 vulnerable young people with volunteer mentors, helping them stay in school, participate less in anti social behaviour and have better relationships at home. Often in the care system, these children and young people gain support through this project that they are missing elsewhere in their lives. We train volunteer mentors to work with young people, pairing them with a suitable young mentee, with solid positive outcomes for the young people and their families.

- Worked with 98 adults and young people
- Providing 50 volunteer mentors to young people
- Supporting 48 to volunteer
- 9% Black, Asian and other Minority Ethnic communities

This Community Can

“Everywhere should have a This Community Can project.”

This project saw the community recover from Covid-19 and encouraged community members to re-emerge back into social scenarios. We co-delivered a range of community events in various local parks, activity weeks in seldom heard communities, community contribution events such as bulb planting alongside school groups, community competitions, faith celebrations, family fun days, nature walks, women's group, craft group and early years groups. The project has harnessed the skills of volunteers within these communities to co-deliver these events and activities, delivered by the community, for the community.

- Worked with 726 adults and young people
- Supporting 13 to volunteer
- 28% Black, Asian and other Minority Ethnic communities

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

Holiday Activities and Food

“My boys’ confidence has grown massively since attending the HAF sessions. They’ve not been able to attend many holiday clubs before, so the opportunities for them to make friends are a blessing”

As the HAF coordinator for Locality G, Zest has worked to build partnerships with local delivery providers, schools, caterers and community organisations across the North west of Sheffield, between Rivelin and the Upper Don Valley. Working with these partners we have delivered a programme of holiday activities for children eligible for free school meals. Engaging with children new and familiar, Zest and our partners have ensured that children who normally experience financial barriers to extracurricular clubs have been able to experience a range of activities throughout the holidays. By providing meals at all of these activities we have also been able to lessen the burden of food poverty across the locality. Our success has ensured that we have secured this funding from the Department for Education over the next 3 years.

“The kids love the HAF activities at Zest. Swimming, dancing, sports, all of it. And they really enjoy eating with the other kids, especially the hot meals”

- Supported 945 adults and young people
- Supporting 10 to volunteer
- 65% Black, Asian and other Minority Ethnic communities

Roots and Futures

A collaborative project with the University of Sheffield Archaeology department, SADACCA, Chillypep, and Kelham Island and Neepsend Community Alliance (KINCA), this project sought to engage with communities to find a way to ensure that the different cultures of Sheffield are represented visibly and proportionately through Sheffield heritage legacy. We have continued to be a valuable conduit for the University of Sheffield, who use our community connections and attend our events to access local people to work with on their projects.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

Youth Support

Young people like coming to youth club because they have fun, they learn things and youth club is like a family.

The Zest Youth service continues to provide a vital, safe, social hub for young people aged 10-19.

This year was centred on re-establishing face to face activities. Covid-19 hit young people hard. Many were feeling alone and isolated and lost confidence during lockdown. Our Zest Youth Club and Youth Service team met the challenge head on. We developed a new Girls Only Club at the end of August 2021 which grew from week to week. The young people at Winn Gardens have also had sessions to build self-confidence. By the end of the year 65% of the young people were more confident when compared to the beginning of the year.

The service is centred on provision of mixed and girl's only youth sessions offer a range of participatory engagement activities and opportunities across 38 weeks of the year. This includes sports activities, trips and experiences such as climbing, go karting, and ninja warrior.

The youth club also provides informative and educational workshops, centred on the needs and preferences of our young people. This included a Black History session for young people around Black History and successful African Caribbean people.

Outcomes for young people

Overall, we supported 214 young people during the period.

We worked with a diverse group of young people, reflecting our local community. This includes young people with Yemeni, Somali, and Black Caribbean backgrounds.

86% of young people were from Black, Asian and other Minority Ethnic backgrounds.

38% of young people engaged were female

1. 186 young people developed improved self-confidence and resilience;

At the beginning of the year a large number of young people were feeling lots of mixed emotions which included feeling socially awkward which affected their ability to improve their self-confidence. This included a number of breakdowns in relationships amongst each other, some of them had developed unhealthy relationships with certain negative individuals due to not being confident with their self worth.

To address these issues, we consulted with the young people and they all agreed and quoted 'We have not had much fun in the last year so can we have some trips' We arranged trips such as bowling, Ice skating, Escape Room and fun activities including a Sports day with another local youth club, where they were provided with medals and certificates.

The Sports Day was a huge success and a turning point in the improvement of their self- confidence and resilience. Healthy relationships were built from this initiative and some of the young people have continued involvement with the young people outside the area.

Throughout the year we have continued to deliver activities to further develop their self- confidence such as critical thinking activities and offered one to one sessions for those requesting them. We have seen significant progress in a small number of individuals who now feel confident enough to speak for themselves and for others where necessary.

Some of these young people requested to be volunteers on the project and actively support and volunteer in running the weekly sessions.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

2. 184 young people developed improved life skills and a stronger voice;

After the lockdown we consulted with the young people, and they mentioned some were struggling with time management as a result of not having to get up for school. A number of young people also expressed that they missed online lessons due to sleeping in. We addressed this situation by delivering a session around time management where we discussed how to manage time effectively. The young people are now turning up on time, so they don't miss out and seem happier to be getting back into a routine.

We delivered a session on stress management because the young people had been through a difficult 2 years, and found that some of the girls were self-harming. We explored different coping mechanisms of dealing with stress and we delivered sessions that involved exercise, listening to music and outdoor sports to enhance your mental wellbeing. The majority of the young people are now more relaxed and take part in discussions more readily especially when it involves them saying how they feel.

An external organisation asked if they could come in and interview the young people about why they come to youth club. A group of young people took part in the question and answer session and expressed that **they like coming to youth club because they have fun, they learn things and youth club is like a family.** One young person said they like coming because the youth workers help us. A great example of the young people having a voice especially those that have not always felt confident to speak.

3. 166 young people were supported to feel safer in their community.

Living in an area where gun, knife crime and drug users being in the area can be an issue. One of our workers were told that a couple of young people had a knife on them one day. The young person would not disclose who so we decided to bring in an external agency called Streetdoctors who deliver sessions on what to do if someone is bleeding and what to do if someone is unconscious. Both sessions were well attended and very interactive. The young people said it was very helpful and easy to understand.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

Work and Training Services

“If I hadn’t come to Zest and got the support, I’m not sure if I would still be here today”. Anonymous
Zest for Work provides a range of interconnected services, taking a holistic approach to supporting individuals. An experienced team, delivering Matrix accredited Information Advice and Guidance services, empowering individuals to access employment, training and voluntary opportunities.

Zest **secured Matrix Standard** again after a week of audits and assessment. The Matrix Standard is an internationally recognised quality standard for organisations that deliver information, advice and guidance (IAG). It is *the* standard for the Department for Education.

European Social Fund (ESF) Keyworker Project

- 109 people registered with more than 50% resulting in starting a paid job or accredited course
- 53% (58) were not claiming any benefits or were on health related or no-work related benefit
- 47% (51) had been unemployed including long term unemployed in receipt of benefits
- 51% (56) were from Black, Asian and other Minority Ethnic communities
- 36% (39 reported having a disability)
- 13% (14) were aged 18-24 years

Family Adult Community Education Services (FACES)

- 226 people engaged in access to training, employment and volunteering (Sept 2020 – July 2021)
- 43% (97) were Male
- 56% (126) were Female
- 1% (3) prefer not to say
- 16% (37) members of Black, Asian and other Minority Ethnic communities engaged in learning and training or volunteer work

S6 Foodbank

- 52 people have been referred to S6 Foodbank with 586 vouchers issued over the period.

Financial review

The charity has made a deficit for the year of £95,770 (2021: £95,770). Unrestricted funds are showing a deficit of £13,935 (2021: £13,935) after transfers. Restricted funds are showing a deficit of £81,835 (2021: £81,835) after transfers for the year. At 31 March 2022 total fund balances were £956,693 of which £166,323 were unrestricted and £790,370 were restricted.

At the end of the year there were freely available unrestricted reserves of £1,040.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

It is the policy of the charity to invest any surplus funds held in line with its reserves policy in low risk investments i.e. bank deposit accounts.

The Trustees reviewed the charity's reserves policy and agreed on a policy for the year whereby the charity will maintain cash reserves in order to cover costs other than the grant funding service level agreements.

Future Plans

Looking to **the year ahead**, the organisations strategic priorities will include;

Reconnecting with the Community

Post pandemic, we have seen a period focused on re-establishing the service base. We now want to see a more structured shift to reconnect with our community, to ensure we are effectively shaping services, addressing changing needs and representing the community we serve. This will include:

- More community outreach through regular events and activities across our local estates
- The launch of our Friends of Zest campaign, to grow our charity membership and representative voice, including potential for new members trustees and a programme of 'Friends of Zest' engagement events
- A programme of community cultural celebration events,
- Improved communication and information sharing.

Equity & Inclusion Plans

Following staff consultations and ongoing conversations, we are implementing the following:

- A regular, participatory programme of EDI training, in consultation with staff and community
- Equity & Inclusion baselines and targets to be established and reported at Board level
- Equity & Inclusion champions from across staff teams to act as critical friends, to inform and champion positive change.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

Action on Race

Integral to our approach during the coming period, will be taking the steps to stand up as an Anti-Racist organisation. This is centred on:

- Aligning our response to the finding of the Sheffield Race Equality Commission and to make pledges as an organisation and as a community sector.
- Improving the Racial Literacy of our staff, trustees and volunteers.
- Organisation audit, working with 'Principles of Success' to review our equality and diversity practices through a race lens.
- An emergent race action plan from this process, *that includes:*
- Identification of equality champions within our staff teams, to facilitate change and improvement.
- Creation of safe, informal space(s) for ethnic minority staff to support, share, raise issues and develop ideas.
- Working with the community, through Friends of Zest on their priorities for 'community action' on race.
- Filming project to capture the stories of our ethnic minority staff and promote workforce diversity.
- Celebration of community diversity through events and workshops

A Sustainable Future

- . Continuing to invest in our physical asset base and secure longer-term capital funding to improve the condition and viability of the Zest Centre.
- . Focussing on how we achieve sustainable growth as public funding and contracts reduce in terms of both availability and value
- . Identifying routes to minimise the operational impact of increased inflation, in particular as an energy intensive (leisure) business and with a high % of turnover apportioned to staff costs. Short term, this means securing the right energy deals, agreeing fair and affordable pay settlements and identifying potential sources of grant support. Medium term, this means undertaking an independent energy audit, reviewing our organisational structure and lobbying for full cost recovery commissioning arrangements.
- . Responding effectively to the cost of living crisis, which means
 - a. becoming a Welcoming Place for our community; a source of support, advice warmth and comfort,
 - b. Acting together with our local and sector partners to promote other spaces, services and sources of support and advice, and
 - c. lobbying and working in partnership with key city stakeholders to ensure we maximise our resources and impact.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The charitable company 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 trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D S Thornett

(Resigned 29 November 2021)

H M Sims

K Mudge

N G Gibson

(Resigned 5 May 2022)

M Dean

T Hunt

During the year Trustees were nominated by the two partner organisations. Netherthorpe and Uppertorpe Community Alliance (NUCA trading as Zest) had five trustee places and Sheffield City Council had one trustee place.

Covid-19 Impact, Response & Risk Management

A range of measures have been implemented to minimise risk, considering both the short and medium to long term impacts of Covid-19 and considered this in the context of Charity Commission guidance relating to Covid-19 incident reporting, noting our duty to disclose risks.

Reporting of Covid incidents to the Charity Commission will be triggered by actions that could result in the charity:

- being unable to deliver vital services to at risk beneficiaries;
- become insolvent and/or forced to close permanently; or highly likely to be insolvent and/or forced to close permanently within the next 12 months.
- being investigated by HMRC for abuse of the furlough scheme or by the police for break of lockdown measures.

Plans to address the key risks highlighted by the Charity Commission are summarised below:

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

Risk	Measures & Context
Income loss leading to insolvency/ service closure	· Diverse income base including grants and contracts across a range of services. · Multi-year funding agreements · Commissioner flexibility allowing us to adapt services/ recover from lockdown · Bi-monthly cashflow analysis and reporting to Board · Zest Centre Operational Staffing Review
Unable to deliver vital services to at risk clients	· Adapted (blended) service model to cater for at risk beneficiaries including phone and online mental health support, essential item delivery services to vulnerable clients, provision of equipment to enable online access. · Ongoing service adaptation to provide safe settings for client/ community interaction. · Covid-19 Staff Handbook setting out new and adapted protocols, for example, individual risk assessments, home working policy and outbreak protocol.
Covid-19 outbreak leading to service closure	· Covid-19 Staff Handbook setting out new and adapted protocols, for example, Covid-19 outbreak protocol and related Covid-19 safe policies, procedures and session risk assessments. · Covid-19 premises risk assessment and adaptations in accordance with Government guidance. · Lateral flow testing regime including provision of free test kits.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

Lockdown measures reintroduced	· Diverse income streams with multi-year agreements. · Local commissioner dialogue and flexibility. · Government financial intervention if businesses forced to close i.e. Furlough scheme, rates subsidy, industry grants · Local Authority recovery support package for Zest and wider city leisure services. · Lockdown experience including ability to develop successful community hub service and online service offer. · National recognition that lockdown measures need to balance risk with longer term health & wellbeing and need to continue services albeit on a restricted basis · Adapted service model to provide effective blended service offer. · Clear home working policy to ensure safe and productive working practices are supported and retained.
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Future Plans

As the pandemic wanes the focus is shifting to how the organisation, services and the wider community recover and learn to adapt to living with Covid-19.

The Trust Board subcontracts all operational management of the Zest Centre to Netherthorpe and Uppertorpe Community Alliance.

The trustees' report was approved by the Board of Trustees.



D S Thornett

Trustee

Dated: 15 December 2022

6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

I report to the trustees on my examination of the financial statements of Upperthorpe & Netherthorpe Healthy Living Centre Trust (the charitable company) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

R J Givans BA FCA
UHY Hacker Young

Chartered Accountants

Dated: 15 December 2022

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Restricted funds	Total 2022	Unrestricted funds	Restricted funds	Total 2021
	Notes	£	£	£	£	£	£
Income from:							
Charitable activities	3	-	80,000	80,000	-	80,000	80,000
Expenditure on:							
Charitable activities	4	15,450	160,320	175,770	16,061	159,709	175,770
Net outgoing resources before transfers		(15,450)	(80,320)	(95,770)	(16,061)	(79,709)	(95,770)
Gross transfers between funds		1,515	(1,515)	-	2,126	(2,126)	-
Net expenditure for the year/ Net movement in funds		(13,935)	(81,835)	(95,770)	(13,935)	(81,835)	(95,770)
Fund balances at 1 April 2021		180,258	872,205	1,052,463	194,193	954,040	1,148,233
Fund balances at 31 March 2022		166,323	790,370	956,693	180,258	872,205	1,052,463

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006 and has been prepared on the basis that all operations are continuing and that all the net movement in funds is attributable to the owners of the parent.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	9	955,653	1,051,422
Current assets			
Debtors	10	-	1,889
Cash at bank and in hand		2,755	592
		<u>2,755</u>	<u>2,481</u>
Creditors: amounts falling due within one year	11	<u>(1,715)</u>	<u>(1,440)</u>
Net current assets		1,040	1,041
Total assets less current liabilities		<u>956,693</u>	<u>1,052,463</u>
Income funds			
Restricted funds	12	790,370	872,205
Unrestricted funds		166,323	180,258
		<u>956,693</u>	<u>1,052,463</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 15 December 2022



D S Thornett
Trustee

Company registration number 4258284

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Company information

Upperthorpe & Netherthorpe Healthy Living Centre Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 18 Upperthorpe, Sheffield, South Yorkshire, S6 3NA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. In making that assessment, the trustees have specifically considered the continuing 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Grants received are allocated between activities and between restricted and unrestricted funds according to their nature.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, independent examination 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.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold buildings	straight line over the life of the lease
Plant and machinery	10%, 20% and 33% 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 the statement of financial activities.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charitable company 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.

1.8 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 borrowings in current liabilities.

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charitable company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees 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.

3 Charitable activities

	2022 £	2021 £
Performance related grants	<u>80,000</u>	<u>80,000</u>
Performance related grants		
Sheffield City Council	<u>80,000</u>	<u>80,000</u>

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	2022 £	2021 £
Depreciation and impairment	95,770	95,770
Rent, rates, insurance and utilities	-	614
Bank charges	75	72
	<u>95,845</u>	<u>96,456</u>
Grant funding of activities (see note 5)	78,485	77,874
Share of governance costs (see note 6)	1,440	1,440
	<u>175,770</u>	<u>175,770</u>
Analysis by fund		
Unrestricted funds	15,450	16,061
Restricted funds	160,320	159,709
	<u>175,770</u>	<u>175,770</u>

5 Grants payable

	2022 £	2021 £
Netherthorpe and Uppertorpe Community Alliance	<u>78,485</u>	<u>77,874</u>

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Accountancy	-	1,440	1,440	-	1,440	1,440
	-	1,440	1,440	-	1,440	1,440
Analysed between Charitable activities	-	1,440	1,440	-	1,440	1,440

Governance costs includes payments to the independent examiner of £720 for accountancy (2021: £720) and £720 for examination fees (2021: £720).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or any other benefits from employment with the charitable company or any related entity during the year, and no trustee expenses have been incurred.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Trustees	6	6

There were no employees whose annual remuneration was more than £60,000.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Tangible fixed assets

	Leasehold buildings £	Plant and machinery £	Total £
Cost			
At 1 April 2021	2,563,404	105,628	2,669,032
At 31 March 2022	2,563,404	105,628	2,669,032
Depreciation and impairment			
At 1 April 2021	1,511,981	105,628	1,617,609
Depreciation charged in the year	95,770	-	95,770
At 31 March 2022	1,607,751	105,628	1,713,379
Carrying amount			
At 31 March 2022	955,653	-	955,653
At 31 March 2021	1,051,422	-	1,051,422

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Amount owed by parent undertaking	-	1,889

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Amount owed to parent undertaking	275	-
Accruals and deferred income	1,440	1,440
	1,715	1,440

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£	£
The Building Complex Fund	717,304	-	(59,776)	-	657,528	-	(59,776)	-	597,752
Zest Improvement Fund	236,736	-	(22,059)	-	214,677	-	(22,059)	-	192,618
Core Management Admin and Finance	-	80,000	(77,874)	(2,126)	-	80,000	(78,485)	(1,515)	-
	<u>954,040</u>	<u>80,000</u>	<u>(159,709)</u>	<u>(2,126)</u>	<u>872,205</u>	<u>80,000</u>	<u>(160,320)</u>	<u>(1,515)</u>	<u>790,370</u>

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

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

Core Management Admin and Finance Fund is funds awarded to pay for the costs of some of the Uppertorpe Healthy Living Centre's revenue costs with the majority paying for the management of the centre. The remaining funds have been transferred to unrestricted funds.

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

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	165,283	790,370	955,653	179,217	872,205	1,051,422
Current assets/(liabilities)	1,040	-	1,040	1,041	-	1,041
	<u>166,323</u>	<u>790,370</u>	<u>956,693</u>	<u>180,258</u>	<u>872,205</u>	<u>1,052,463</u>

14 Control

The ultimate controlling party is Netherthorpe and Upperthorpe Community Alliance. No one individual has control over that organisation. Netherthorpe and Upperthorpe Community Alliance (being the smallest and largest group of which the charitable company is a member for which group financial statements are prepared) prepares group accounts and copies can be obtained from The Zest Centre, 18 Upperthorpe, Sheffield, S6 3NA. The parent's principal purpose and activities are the promotion for the benefit of the public of urban regeneration in areas of social and economic deprivation, in particular in the Netherthorpe, Upperthorpe and Langsett areas of Sheffield.

15 Financial commitments, guarantees and contingent liabilities

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

16 Events after the reporting date

As referred to in the going concern section of the accounting policies, the trustees are monitoring the continuing impact regarding the coronavirus and any impact it may have on the charity. Given the current uncertainties, any longer term financial effect cannot be estimated.

17 Related party transactions

There were no disclosable related party transactions during the year (2021: none).

18 Analysis of changes in net funds

The charitable company had no debt during the year.

Accounts

CHARITY REGISTRATION NUMBER 1090345

COMPANY REGISTRATION NUMBER 4258284

**UPPERTHORPE & NETHERTHORPE
HEALTHY LIVING CENTRE TRUST**

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D S Thornett K Mudge N G Gibson M Dean T Hunt
Secretary	S Markham
Charity number	1090345
Company number	4258284
Registered office	18 Uppertorpe Sheffield South Yorkshire S6 3NA
Independent examiner	R J Givans BA FCA UHY Hacker Young 6 Broadfield Court Broadfield Way S8 0XF
Solicitors	Taylor Bracewell 17-23 Thorne Road Doncaster South Yorkshire DN1 2RP

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

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UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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) (effective 1 January 2019)".

Objectives and activities

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

"To promote the good health and wellbeing of the community in the Langsett, Netherthorpe and Uppertorpe areas of Sheffield and in particular by the establishment of a Healthy Living Centre in the area".

In addition the charity has other objects relating to the provision of recreational facilities, education and training and other charitable purposes. Further details of the charity's objects are set out in the charity's memorandum and articles of association.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

NUCA (trading as Zest) continued to manage the Healthy Living Centre on behalf of the charity and so the charity paid a grant to Zest to help cover its costs. The grant is equivalent to Sheffield City Council's service level agreement, but less costs incurred by Uppertorpe & Netherthorpe Healthy Living Centre Trust.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

I wanted to express my personal gratitude for the effort and extra time you have contributed to making our children happy during this difficult time. Thank you so much for everyone in Zest for helping the community...!" Abdullah, Father of 7, Children attended Zest for the past 3 years

The main activities during 2020/21 were as follows:

Strategic Development Activities.

Focussed on managing the Covid-19 response, ensuring business continuity, stability and responsivity throughout the pandemic. Key activities included:

- **Zest Centre closure:** managing and coordinating the safe closure of the building during lockdown, including all library and leisure services and the subsequent decision to furlough the majority of the operational staff team, and undertake an operational staffing review.
- **Accessing Covid-19 emergency funding:** working to successfully access Government grants, Local Authority grants, National Lottery grants and a Power to Change community business emergency trading grant helped plug a 'business as usual' funding gap and ensure financial stability. This included accessing the Government Furlough scheme.
- **Service adaptation:** coordinating the reorganisation of services to a. create a Covid-19 Community Response Hub to provide single point of access for essential services and b. develop new ways of delivering existing services, including online, over the phone and in outdoor settings and c. adapting to changing needs, for example, handling an increase in clients with mental health issues.
- **Staff support:** managing the shift to home working, including practical requirements such as ensuring effective online access through to ensuring we supported staff health & wellbeing, thorough regular contact and access to mental health support and guidance.
- **Covid-19 Hub network:** participating in a city-wide network of cross-sector partners, coordinated by Voluntary Action Sheffield, to ensure that we could share and respond to the latest intelligence, covering issues from outbreak control through to responding to the uneven social and financial impact of Covid-19. Related to this, Zest also coordinated the development of a local Covid-19 test site on the Shipton Street car park.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The Zest Centre: Leisure & Library

The pandemic had a marked impact on the delivery of services hosted at the Zest Centre. Leisure, library and café services were subject to enforced closure.

There was a brief reprieve for leisure services in the early Autumn, but this was short lived. The main focus, therefore, was on ensuring we could protect and retain staff, undertake essential repairs, remain open for essential services, for example, food parcel collection, and be ready to mobilise when the lockdown measures were eased.

Key activities included:

- **Undertaking building changes and improvements:** the replacement of the flat roof that adjoins the original buildings was completed, the swimming pool was emptied and pool tiles re-grouted ready for reopening.
- **Managing furlough:** the organisation placed the majority of the leisure staff team on furlough, taking steps to top up pay to 100% throughout the period in order to safeguard jobs.
- **Operational staffing review:** Zest undertook a voluntary redundancy process in the Autumn, recognising it was not financially viable to retain the full staff team given the prolonged period of closure.
- **Obtaining financial support:** including a successful £25k grant application to Power to Change to bridge the trading income gap, and welcome support from our Local Authority partners, who allocated an additional £87k to the Centre in recognition of the unprecedented budget pressures.
- **Retaining building access:** working to retain a skeleton operational team, to ensure the Zest Centre remained open to tenants and to access essential food collection services for families.

Zest were able to host school swimming session in the latter part of the year, facilitating 1336 attendances and also delivered a programme of Sport England funded *This Girl Can* online exercise classes, with 342 female attendances, 292 of whom were aged 50 plus and 19% were from a Black and Minority Ethnic background.

Zest continued to provide tenancies to a range of community providers, including the NHS Integrated Care Team, The SCC West Multi Agency Service Team, Langsett Advice & Advocacy, the Sheffield Young Women's Housing Project and YAFA.

In funding provided by the Local Authority to run the core leisure and library service, Zest demonstrates additionality by developing and hosting a range of support services rooted in local community development. This includes:

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Health & Wellbeing

Our Local Health Offer

As well as the online classes which I like very much, I also benefitted greatly from the Saturday disabled swimming sessions at Zest and hope that post - pandemic I can return to those sessions. It was so good to chat to the other people there too.' Mrs B, S10, This Girl Can Client

The team continued to deliver services under the local People Keeping Well framework and in partnership with local Primary Care Networks and other key stakeholders.

The team as a whole supported **442** individual clients during 2020/2021.

Of those clients **232 (52.5%)** were women and **53 (25%)** were from a Black and Minority Ethnic background.

182 (7.4%) of clients reported some level of disability or long-term condition or illness.

Highlights include:

- **Covid-19 Support**

Supporting people through the pandemic was the primary activity for the health team at the beginning of 2020/2021 and staff made wellbeing calls in person and by telephone to new and existing clients. This included providing lots of emotional as well as practical support including fetching shopping and making foodbank referrals.

- **Vaccination Clinic Support**

Zest volunteers and also staff members volunteered their time during Spring 2021 to support vaccination clinics by welcoming and receiving patients, registering their attendance and patient observation post-vaccine.

Zest worked with local community leaders, clinicians and colleagues at ShipShape to deliver 2 video vaccination Q&A sessions aimed at local black and minority ethnic communities.

- **Small grants**

Local community organisations and groups successfully bid for £19k in small grants to fund equipment and services that help people to experience the "5 ways to wellbeing". Successful bids secured equipment to help make activities Covid-safe and IT equipment to enable people to connect with others from home, pitch/room hire and kit for local football, rugby, running and walking groups, and enrichment activities for isolated people.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Supporting Children, Young People & Families

I personally would like to thank you for all your effort and dedication with the kids, M was so happy having his Zoom meetings, and he was having lots of fun. We hope to see you soon.” Salime, Mother of 2, Started attending Zest activities virtually during lockdown

Zest community services were adapted to meet the needs of the community during the pandemic. Initially, this took the form of a **Covid-19 Community Response Hub**, which, effectively created a single referral point for individuals and families requiring support and also provided a set of additional services. Highlights from this additional provision include:

- **Lockdown Facebook Group**

At the very beginning of Lockdown 1.0 we established the Zest Children and Families Group on Facebook as a way to stay in touch with local families. The group has been used to disseminate Covid-19 messages, provide activities and educational materials for children and as a support hub for parents with various queries. It currently has 107 members.

- **Essential Items delivery service**

29 households were supported with regular weekly deliveries of shopping from April to June 2020 for people who had Covid-19, were self-isolating or otherwise were unable to get essential items.

- **This Community Can Tea Tent**

203 individuals attended, supported by 3 volunteers. Every week on a Tuesday from 10am - 3pm the team put the tent up in the garden behind Zest or in another green space in the local area and offer drop in coffee, tea and biscuits to everyone. The tea tent has been a great way to meet people in an informal outdoor setting, in particular those who may not have been comfortable coming in to the Zest building.

- **Zoom and Play**

58 sessions. 263 attendances. 5 Volunteers.

During the early stages of lockdown, the team were able to offer online play sessions for local children. This allowed valuable socialisation time as well as welcome distractions from the various difficulties of lockdown. These sessions continued until children returned to school in September.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Communities team successfully adapted a range of existing provision to meet the needs of children and families in the local area. This activity was supported by 45 volunteers. Highlights include:

- **Healthy Holidays**

919 Food hampers. 2818 kids meals. 1357 Activity packs. 568 face to face attendances. 22 Volunteers.

The Sheffield Healthy Holidays project has been a citywide effort to reduce child food poverty during the school holidays. As a community hub, Zest has coordinated a number of partner organisations to organise the provision and delivery of food hampers, activity packs and face-to-face activities for families across Netherthorpe, Uppertorpe, Langsett, Hillsborough, Middlewood and Stannington. This project has been particularly vital during lockdowns and Covid-19 restrictions, providing hampers with two meals for a family of four as well as craft and sports packs.

- **Homework Club**

274 attendances. 15 volunteers engaged.

Providing one-to-one video calls with children and young people to assist them with schoolwork was a natural continuation of our ever-popular homework club. Supported by our amazing volunteers we've been able to run this service non-stop since April 2020.

- **Play Trail app**

5 Volunteers engaged.

Developed during the Summer 2020 this app enables families to explore their local play spaces in new ways. Designed for kids to stay active whilst socially distanced, the app provides challenges to be completed at a trail of 9 play areas and green spaces.

<https://arcg.is/18vrqD>



UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Our Youth Offer

The Zest Youth service continues to provide a vital, safe, social hub for young people. The main aims of the Children in Need funded project are centred on making 3 key differences.

1. 106 young people developed improved self-confidence and resilience;
2. 102 young people developed improved life skills and a stronger voice;
3. 107 young people were supported to feel safer in their community.

Creating a Covid-safe environment was important for both young people and staff. We delivered a Q&A session on 'How you feel about Covid 19', this brought to light that there was a number of young people that were feeling isolated and vulnerable.

Building Confidence

We delivered online sessions giving them tips on how to manage emotions as a lot of young people described their feelings as being "stressed". The youth team recorded exercise videos which were posted on Instagram. We also talked online about managing stress techniques which resulted in some young people requesting 1:1 sessions which interlinked with building self-confidence.

Money Management Skills

Post lockdown the team delivered a money management workshop to teach young people financial life skills. This covered budgeting, shopping and what kind of bills they will need to pay when they live alone. The feedback received was very positive and some of them said they now feel more confident to manage money and understand what items mean on a payslip.

Support to Feel Safe

Zest provided 'young person friendly' information on our social media to ensure our young people understood how to keep safe in particular with regard the guidance around Covid-19. Young people communicated with the team through Instagram and were able to answer any questions posed.

During one of the online sessions it became apparent that the young people were spending more time on social media through the lockdown so we delivered a short session on how to keep safe online. A number of DJ sessions were delivered and in one particular session a Q&A section was incorporated at the end to remind them how to keep safe online.

Counselling Service

The team developed counselling service based on growing demand for 1:1 support, which was popular especially with females. We delivered this both online and face to face. This is ongoing and at times expanded to the staff. We are currently investing in team counselling skills as we see a greater need for this service.

One young female revealed that she was anxious about school and was practically giving up, and started to drink alcohol. One of the Youth Work Team arranged 1:1 sessions with her around the use of alcohol and how to keep safe. She has now decided that she wants to catch up with her work and wants to become a social worker.

Rooted in the Community

Finally, with our workers being rooted in this community we were able to understand where some of the need was and could target resources. This led us to start providing toiletry hampers rather than food as this was also an important area to support. We regularly dropped hampers at the front door.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Youth service in numbers

- Young people accessing our services: **124**
- Sessions delivered: **56**
- Hampers delivered: **74**
- Online study sessions: **16**
- Counselling sessions: **23**

94% of young people accessing the service were from a Black and Minority Ethnic background. 10% of service users were female.

Financial review

The charity has made a deficit for the year of £95,770 (2020: £96,383). Unrestricted funds are showing a deficit of £13,935 (2020: £14,548) after transfers. Restricted funds are showing a deficit of £81,835 (2020: £81,835) after transfers for the year. At 31 March 2021 total fund balances were £1,052,463 of which £180,258 were unrestricted and £872,205 were restricted.

At the end of the year there were freely available unrestricted reserves of £1,041.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

It is the policy of the charity to invest any surplus funds held in line with its reserves policy in low risk investments i.e. bank deposit accounts.

The Trustees reviewed the charity's reserves policy and agreed on a policy for the year whereby the charity will maintain cash reserves in order to cover costs other than the grant funding service level agreements.

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 2020/21 the trustees received reports and held meetings to assess financial and other risks to the charity and agreed strategies to mitigate key risks. The trustees focused heavily on the risks presented by the potential further reduced funding grant for the centre and worked to mitigate the effects of this reduction in funding. 2021/22 and beyond present significant challenges due to continued reductions in public funding.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Looking to **the year ahead**, the organisations strategic priorities will include;

Covid-19 Recovery & Reset:

- Adapting services to ensure they are Covid-19 safe and accessible.
- Engaging with local stakeholders to understand and address any ongoing negative impact and concerns stemming from Covid-19.
- Supporting local vaccination roll out.
- Working to get the Zest Centre and Shipton Street Hub back up and running with the reintroduction of all face to face services in line with Covid-19 safe protocols, alongside ongoing assessment of the changeable trading environment.
- Being prepared for business continuity in the event of future lockdowns & restrictions.
- Introducing permanent agile working practices for staff.

Action on Equality & Diversity

- Establishing a clear set of baseline data and information regarding existing staff, trustee and community member representation, including perspectives on addressing equality & diversity issues.
- Developing an Equality & Diversity Framework setting out priority actions and objectives.
- Establishing a range of accessible options for obtaining staff, trustee & service user voice in relation to equality & diversity.
- Work with local partners to support and enable improved resourcing and capacity building for local Black-led organisations.
- Celebrating the diversity of our local community.

Funding Priorities & Commitments

- Engaging with local commissioners to understand the emerging funding landscape and press for longer term funding commitments/ frameworks for the sector and more consistency across the Local Authority.
- Securing longer term capital and revenue funding commitments in relation to the Zest Centre, tied to the City Leisure Strategy, alongside identifying routes to external capital match funding.
- Engaging with the new Local Area Committee structures and consulting with local people to set priorities for the local area.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The charitable company 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 trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D S Thornett

H M Sims

(Resigned 29 November 2021)

K Mudge

N G Gibson

M Dean

T Hunt

During the year Trustees were nominated by the two partner organisations. Netherthorpe and Uppertorpe Community Alliance (NUCA trading as Zest) had five trustee places and Sheffield City Council had one trustee place.

Covid-19 Impact, Response & Risk Management

The pandemic had a marked impact on the delivery of services hosted at the Zest Centre. Leisure, library and café services were subject to enforced closure for the majority of the reporting period. There was a brief reprieve for leisure services in the early Autumn, but this was short lived.

The main focus, therefore, was on ensuring we could protect and retain staff, undertake essential repairs, remain open for essential services, for example, food parcel collection, and be ready to mobilise when the lockdown measures were eased.

A range of measures have been implemented to minimise risk, considering both the short and medium to long term impacts of Covid-19 and considered this in the context of Charity Commission guidance relating to Covid-19 incident reporting, noting our duty to disclose risks.

In terms of formal reporting, Trustees met on the 14th September 2020 to review Charity Commission guidelines in relation to Covid-19 incident reporting and agreed that whilst there was no requirement to report any incidents, it was important to note the triggers and to clearly set out the risk measures that are in place.

Reporting of Covid incidents to the Charity Commission will be triggered by actions that could result in the charity:

- being unable to deliver vital services to at risk beneficiaries;
- become insolvent and/or forced to close permanently; or highly likely to be insolvent and/or forced to close permanently within the next 12 months.
- being investigated by HMRC for abuse of the furlough scheme or by the police for break of lockdown measures.

Plans to address the key risks highlighted by the Charity Commission are summarised below:

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

Risk	Measures & Context
Income loss leading to insolvency/ service closure	Diverse income base including grants and contracts across a range of services. • Multi-year funding agreements • Commissioner flexibility allowing us to adapt services/ recover from lockdown • Local authority 2-year recovery support package for Zest and wider city leisure services. • Bi-monthly cashflow analysis and reporting to Board • Furlough draw down and a • Accessing Covid-19 emergency grant schemes • Regular online trustee meetings throughout the pandemic to address headline risks. • Zest Centre Operational Staffing Review
Unable to deliver vital services to at risk clients	Adapted (blended) service model to cater for at risk beneficiaries including phone and online mental health support, essential item delivery services to vulnerable clients, provision of equipment to enable online access. • Ongoing service adaptation to provide safe settings for client/ community interaction. • Covid-19 Staff Handbook setting out new and adapted protocols, for example, individual risk assessments, home working policy and outbreak protocol.
Covid-19 outbreak leading to service closure	Covid-19 Staff Handbook setting out new and adapted protocols, for example, Covid-19 outbreak protocol and related Covid-19 safe policies, procedures and session risk assessments. • Covid-19 premises risk assessment and adaptations in accordance with Government guidance. • Lateral flow testing regime including provision of free test kits.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

Lockdown measures reintroduced	- Diverse income streams with multi-year agreements. - Local commissioner dialogue and flexibility. - Government financial intervention if businesses forced to close i.e. Furlough scheme, rates subsidy, industry grants - Local Authority recovery support package for Zest and wider city leisure services. - Lockdown experience including ability to develop successful community hub service and online service offer. - National recognition that lockdown measures need to balance risk with longer term health & wellbeing and need to continue services albeit on a restricted basis - Adapted service model to provide effective blended service offer. - Clear home working policy to ensure safe and productive working practices are supported and retained.
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Future Plans

As lockdown restrictions are lifted the focus is shifting to how the organisation, services and the wider community recover and learn to adapt to living with Covid-19. In the short term, this includes supporting local vaccination take up, developing safe working practices, and what could be defined as a service 'reset', including full reopening of the Zest Centre, as social distancing restrictions are lifted and virus protection levels are increased during the Summer and early Autumn of 2021.

The Trust Board subcontracts all operational management of the Zest Centre to Netherthorpe and Uppertorpe Community Alliance.

The trustees' report was approved by the Board of Trustees.



D S Thornett

Trustee

Dated: 15 December 2021

6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

I report to the trustees on my examination of the financial statements of Uppertorpe & Netherthorpe Healthy Living Centre Trust (the charitable company) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

R J Givans BA FCA
UHY Hacker Young

Chartered Accountants

Dated: 15 December 2021

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds	Restricted funds	Total 2021	Unrestricted funds	Restricted funds	Total 2020
	Notes	£	£	£	£	£	£
<u>Income from:</u>							
Charitable activities	3	-	80,000	80,000	-	80,000	80,000
<u>Expenditure on:</u>							
Charitable activities	4	16,061	159,709	175,770	16,569	159,814	176,383
Net outgoing resources before transfers		(16,061)	(79,709)	(95,770)	(16,569)	(79,814)	(96,383)
Gross transfers between funds		2,126	(2,126)	-	2,021	(2,021)	-
Net expenditure for the year/ Net movement in funds		(13,935)	(81,835)	(95,770)	(14,548)	(81,835)	(96,383)
Fund balances at 1 April 2020		194,193	954,040	1,148,233	208,741	1,035,875	1,244,616
Fund balances at 31 March 2021		180,258	872,205	1,052,463	194,193	954,040	1,148,233

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006 and has been prepared on the basis that all operations are continuing and that all the net movement in funds is attributable to the owners of the parent.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

BALANCE SHEET

AS AT 31 MARCH 2021

		2021	2020
	Notes	£	£
Fixed assets			
Tangible assets	9	1,051,422	1,147,192
Current assets			
Debtors	10	1,889	-
Cash at bank and in hand		592	22,521
		2,481	22,521
Creditors: amounts falling due within one year	11	(1,440)	(21,480)
Net current assets		1,041	1,041
Total assets less current liabilities		1,052,463	1,148,233
Income funds			
Restricted funds	13	872,205	954,040
Unrestricted funds		180,258	194,193
		1,052,463	1,148,233

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 15 December 2021 and are signed on its behalf by:



D S Thornett
Trustee

Company Registration No. 4258284

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Company information

Uppertorpe & Netherthorpe Healthy Living Centre Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 18 Uppertorpe, Sheffield, South Yorkshire, S6 3NA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Grants received are allocated between activities and between restricted and unrestricted funds according to their nature.

1.5 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.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, independent examination 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.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold buildings	straight line over the life of the lease
Plant and machinery	10%, 20% and 33% 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.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company 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.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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.

1.8 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 borrowings in current liabilities.

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charitable company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees 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.

3 Charitable activities

	2021 £	2020 £
Performance related grants	80,000	80,000
	<u> </u>	<u> </u>
Performance related grants		
Sheffield City Council	80,000	80,000
	<u> </u>	<u> </u>

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	2021 £	2020 £
Depreciation and impairment	95,770	96,311
Rent, rates, insurance and utilities	614	581
Bank charges	72	72
	<u>96,456</u>	<u>96,964</u>
Grant funding of activities (see note 5)	77,874	77,979
Share of governance costs (see note 6)	1,440	1,440
	<u>175,770</u>	<u>176,383</u>
Analysis by fund		
Unrestricted funds	16,061	16,569
Restricted funds	159,709	159,814
	<u>175,770</u>	<u>176,383</u>

5 Grants payable

	2021 £	2020 £
Grants to institutions (1 grants):		
Netherthorpe and Uppertorpe Community Alliance	77,874	77,979
	<u>77,874</u>	<u>77,979</u>

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Accountancy	-	1,440	1,440	-	1,440	1,440
	<u>-</u>	<u>1,440</u>	<u>1,440</u>	<u>-</u>	<u>1,440</u>	<u>1,440</u>
	<u>-</u>	<u>1,440</u>	<u>1,440</u>	<u>-</u>	<u>1,440</u>	<u>1,440</u>
Analysed between Charitable activities	-	1,440	1,440	-	1,440	1,440
	<u>-</u>	<u>1,440</u>	<u>1,440</u>	<u>-</u>	<u>1,440</u>	<u>1,440</u>

Governance costs includes payments to the independent examiner of £720 for accountancy (2020: £720) and £720 for examination fees (2020: £720).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or any other benefits from employment with the charitable company or any related entity during the year, and no trustee expenses have been incurred.

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Trustees	6	6
	<u>6</u>	<u>6</u>

There were no employees whose annual remuneration was £60,000 or more.

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Tangible fixed assets

	Leasehold buildings £	Plant and machinery £	Total £
Cost			
At 1 April 2020	2,563,404	105,628	2,669,032
At 31 March 2021	2,563,404	105,628	2,669,032
Depreciation and impairment			
At 1 April 2020	1,416,212	105,628	1,521,840
Depreciation charged in the year	95,770	-	95,770
At 31 March 2021	1,511,982	105,628	1,617,610
Carrying amount			
At 31 March 2021	1,051,422	-	1,051,422
At 31 March 2020	1,147,192	-	1,147,192

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Amount owed by parent undertaking	1,889	-

11 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Deferred income	12	-	20,000
Amount owed to parent undertaking		-	40
Accruals and deferred income		1,440	1,440
		1,440	21,480

12 Deferred income

	2021 £	2020 £
Other deferred income	-	20,000

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 March 2021 £
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	
The Building Complex Fund	777,080	-	(59,776)	-	717,304	-	(59,776)	-	657,528
Zest Improvement Fund	258,795	-	(22,059)	-	236,736	-	(22,059)	-	214,677
Core Management Admin and Finance	-	80,000	(77,979)	(2,021)	-	80,000	(77,874)	(2,126)	-
	<u>1,035,875</u>	<u>80,000</u>	<u>(159,814)</u>	<u>(2,021)</u>	<u>954,040</u>	<u>80,000</u>	<u>(159,709)</u>	<u>(2,126)</u>	<u>872,205</u>

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

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

Core Management Admin and Finance Fund is funds awarded to pay for the costs of some of the Upperthorpe Healthy Living Centre's revenue costs with the majority paying for the management of the centre. The remaining funds have been transferred to unrestricted funds.

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

UPPERTHORPE & NETHERTHORPE HEALTHY LIVING CENTRE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	179,217	872,205	1,051,422	193,152	954,040	1,147,192
Current assets/ (liabilities)	1,041	-	1,041	1,041	-	1,041
	<u>180,258</u>	<u>872,205</u>	<u>1,052,463</u>	<u>194,193</u>	<u>954,040</u>	<u>1,148,233</u>

15 Control

The ultimate controlling party is Netherthorpe and Upperthorpe Community Alliance. No one individual has control over that organisation. Netherthorpe and Upperthorpe Community Alliance (being the smallest and largest group of which the charitable company is a member for which group financial statements are prepared) prepares group accounts and copies can be obtained from The Zest Centre, 18 Upperthorpe, Sheffield, S6 3NA. The parent's principal purpose and activities are the promotion for the benefit of the public of urban regeneration in areas of social and economic deprivation, in particular in the Netherthorpe, Upperthorpe and Langsett areas of Sheffield.

16 Financial commitments, guarantees and contingent liabilities

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

17 Events after the reporting date

As referred to in the going concern section of the accounting policies, the trustees are monitoring the situation regarding the coronavirus and any impact it may have on the charity. Given the current uncertainties, any longer term financial effect cannot be estimated.

18 Related party transactions

There were no disclosable related party transactions during the year (2020: none).

19 Analysis of changes in net funds

The charitable company had no debt during the year.