

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

CONTENTS

	Page
Trustees' report	1 - 12
Independent examiner's report	13
Statement of financial activities	14
Balance sheet	15
Notes to the accounts	16 - 25

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	<p>Diverse income base including grants and contracts across a range of services.</p> <ul style="list-style-type: none"> • 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	<p>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.</p> <ul style="list-style-type: none"> • 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	<p>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.</p> <ul style="list-style-type: none"> • 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	<div><div>Diverse income streams with multi-year agreements.</div><div><ul style="list-style-type: none">• 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.</div></div>
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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>80,000</u>	<u>80,000</u>
Performance related grants		
Sheffield City Council	80,000	80,000
	<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 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>
Analysed between	-	1,440	1,440	-	1,440	1,440
Charitable activities	<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	<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.