

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.

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

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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.

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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.

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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.

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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

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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

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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

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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.

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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.

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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.

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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.

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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.

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

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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.

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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:

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Risk	Measures & Context
Income loss leading to insolvency/ service closure	<ul style="list-style-type: none"> · 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	<ul style="list-style-type: none"> · 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	<ul style="list-style-type: none"> · 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.

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Lockdown measures reintroduced	<ul style="list-style-type: none">· 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	£	£	£	£	£	£
<u>Income from:</u>							
Charitable activities	3	-	80,000	80,000	-	80,000	80,000
<u>Expenditure on:</u>							
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.